

# Non-Departmental

| Description      | FY 2011<br>Actual | FY 2012<br>Approved | FY 2013<br>Proposed | % Change<br>from<br>FY 2012 |
|------------------|-------------------|---------------------|---------------------|-----------------------------|
| Operating Budget | \$0               | \$22,350,487        | \$34,161,060        | 52.8                        |
| 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 2013 proposed budget is presented in the following tables:

## FY 2013 Proposed Gross Funds Operating Budget, by Revenue Type

Table DO0-1 contains the proposed FY 2013 agency budget compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

**Table DO0-1**  
(dollars in thousands)

| Appropriated Fund             | Actual<br>FY 2010 | Actual<br>FY 2011 | Approved<br>FY 2012 | Proposed<br>FY 2013 | Change<br>from<br>FY 2012 | Percent<br>Change* |
|-------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| <b>General Fund</b>           |                   |                   |                     |                     |                           |                    |
| Local Funds                   | 2,410             | 0                 | 2,000               | 9,000               | 7,000                     | 350.0              |
| Dedicated Taxes               | 0                 | 0                 | 2,000               | 0                   | -2,000                    | -100.0             |
| Special Purpose Revenue Funds | 0                 | 0                 | 18,350              | 25,161              | 6,811                     | 37.1               |
| <b>Total for General Fund</b> | <b>2,410</b>      | <b>0</b>          | <b>22,350</b>       | <b>34,161</b>       | <b>11,811</b>             | <b>52.8</b>        |
| <b>Gross Funds</b>            | <b>2,410</b>      | <b>0</b>          | <b>22,350</b>       | <b>34,161</b>       | <b>11,811</b>             | <b>52.8</b>        |

\*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 2013 Operating Appendices located on the Office of the Chief Financial Officer's website.

## FY 2013 Proposed Full-Time Equivalents, by Revenue Type

Table DO0-2 contains the proposed FY 2013 FTE level compared to the FY 2012 approved FTE level by revenue type. It also provides FY 2010 and FY 2011 actual data.

**Table DO0-2**

| Appropriated Fund             | Actual<br>FY 2010 | Actual<br>FY 2011 | Approved<br>FY 2012 | Proposed<br>FY 2013 | Change<br>from<br>FY 2012 | Percent<br>Change |
|-------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|-------------------|
| <b>General Fund</b>           |                   |                   |                     |                     |                           |                   |
| Local Funds                   | 0.0               | 0.0               | 40.0                | 40.0                | 0.0                       | 0.0               |
| <b>Total for General Fund</b> | <b>0.0</b>        | <b>0.0</b>        | <b>40.0</b>         | <b>40.0</b>         | <b>0.0</b>                | <b>0.0</b>        |
| <b>Total Proposed FTEs</b>    | <b>0.0</b>        | <b>0.0</b>        | <b>40.0</b>         | <b>40.0</b>         | <b>0.0</b>                | <b>0.0</b>        |

## FY 2013 Proposed Operating Budget, by Comptroller Source Group

Table DO0-3 contains the proposed FY 2013 budget at the Comptroller Source Group (object class) level compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

**Table DO0-3**

(dollars in thousands)

| Comptroller Source Group                   | Actual<br>FY 2010 | Actual<br>FY 2011 | Approved<br>FY 2012 | Proposed<br>FY 2013 | Change<br>from<br>FY 2012 | Percent<br>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                |
| <b>Subtotal Personal Services (PS)</b>     | <b>0</b>          | <b>0</b>          | <b>2,000</b>        | <b>2,000</b>        | <b>0</b>                  | <b>0.0</b>         |
| 30 - Energy, Comm. and Building Rentals    | 1,510             | 0                 | 0                   | 0                   | 0                         | N/A                |
| 32 - Rentals - Land and Structures         | 317               | 0                 | 0                   | 0                   | 0                         | N/A                |
| 34 - Security Services                     | 76                | 0                 | 0                   | 0                   | 0                         | N/A                |
| 35 - Occupancy Fixed Costs                 | 508               | 0                 | 0                   | 0                   | 0                         | N/A                |
| 50 - Subsidies and Transfers               | 0                 | 0                 | 20,350              | 32,161              | 11,811                    | 58.0               |
| <b>Subtotal Nonpersonal Services (NPS)</b> | <b>2,410</b>      | <b>0</b>          | <b>20,350</b>       | <b>32,161</b>       | <b>11,811</b>             | <b>58.0</b>        |
| <b>Gross Funds</b>                         | <b>2,410</b>      | <b>0</b>          | <b>22,350</b>       | <b>34,161</b>       | <b>11,811</b>             | <b>52.8</b>        |

\*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 2013 proposed budget.

### FY 2013 Proposed Operating Budget and FTEs, by Program and Activity

Table DO0-4 contains the proposed FY 2013 budget by program and activity compared to the FY 2012 approved budget. It also provides the FY 2011 actual data.

**Table DO0-4**

(dollars in thousands)

| Program/Activity                        | Dollars in Thousands |                     |                     |                           | Full-Time Equivalents |                     |                     |                           |
|---|----------------------|---------------------|---------------------|---------------------------|-----------------------|---------------------|---------------------|---------------------------|
|   | Actual<br>FY 2011    | Approved<br>FY 2012 | Proposed<br>FY 2013 | Change<br>from<br>FY 2012 | Actual<br>FY 2011     | Approved<br>FY 2012 | Proposed<br>FY 2013 | Change<br>from<br>FY 2012 |
| <b>(1000) Non-Departmental</b>          |                      |                     |                     |                           |                       |                     |                     |                           |
| (1100) Non-Departmental                 | 0                    | 22,350              | 34,161              | 11,811                    | 0.0                   | 40.0                | 40.0                | 0.0                       |
| <b>Subtotal (1000) Non-Departmental</b> | <b>0</b>             | <b>22,350</b>       | <b>34,161</b>       | <b>11,811</b>             | <b>0.0</b>            | <b>40.0</b>         | <b>40.0</b>         | <b>0.0</b>                |
| <b>Total Proposed Operating Budget</b>  | <b>0</b>             | <b>22,350</b>       | <b>34,161</b>       | <b>11,811</b>             | <b>0.0</b>            | <b>40.0</b>         | <b>40.0</b>         | <b>0.0</b>                |

(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 2013 Operating Appendices located on the Office of the Chief Financial Officer's website.

## **FY 2013 Proposed Budget Changes**

Non-Departmental's proposed FY 2013 gross budget is \$34,161,060, which represents a 52.8 percent increase over its FY 2012 approved gross budget of \$22,350,487. The budget is comprised of \$9,000,000 in Local funds and \$25,161,060 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 2012 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 2013 CSFL budget and not necessarily changes made to the FY 2012 Local funds budget. The FY 2013 CSFL adjustments to the FY 2012 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 2013 CSFL budget is \$2,000,000 which represents no change from the FY 2012 approved Local funds budget of \$2,000,000.

### **Initial Adjusted Budget**

**Cost Decrease:** In Dedicated Taxes, a reduction of \$2,000,000 reflects the movement of the budget for the Stevie Sellows Fund revenues from Non-Departmental to the Department of Health Care Finance. In Special Purpose Revenue funds, the budget is initially adjusted to \$0 to remove the FY 2012 estimate of \$18,350,487 in unbudgeted Special Purpose Revenue.

### **Policy Initiative**

**Transfer-In:** In Special Purpose Revenue funds, otherwise unbudgeted FY 2013 revenues of \$25,161,060 are added so that the District has budget authority for the full amount of its certified revenues.

**Cost Increase:** There is a one-time increase of \$2,000,000 in Local funds to partially fund the potential disallowance by the federal Department of Education of the \$200 per pupil of Federal Payment funds the District uses to fund the \$3,000 Public Charter School facilities allotment. Also, there is a one-time increase of \$5,000,000 in Local funds to fund the projected costs to move the Department of Mental Health clinic from a District-owned building in the NOMA area.

## FY 2012 Approved Budget to FY 2013 Proposed Budget, by Revenue Type

Table DO0-5 itemizes the changes by revenue type between the FY 2012 approved budget and the FY 2013 proposed budget.

**Table DO0-5**  
(dollars in thousands)

|   | PROGRAM          | BUDGET        | FTE         |
|---|------------------|---------------|-------------|
| <b>LOCAL FUNDS: FY 2012 Approved Budget and FTE</b>   |                  | <b>2,000</b>  | <b>40.0</b> |
| No Changes  |                  | 0             | 0.0         |
| <b>FY 2013 Current Services Funding Level Budget (CSFL)</b>   |                  | <b>2,000</b>  | <b>40.0</b> |
| No Changes  |                  | 0             | 0.0         |
| <b>FY 2013 Initial Adjusted Budget</b>  |                  | <b>2,000</b>  | <b>40.0</b> |
| <b>FY 2013 Policy Initiatives</b>   |                  |               |             |
| Cost Increase: One-time funding for projected costs to move Department of Mental Health clinic from the NOMA building   | Non-Departmental | 5,000         | 0.0         |
| Cost Increase: One-time funding to partially fund the potential disallowance of the \$200 per pupil of Federal Payment funds the District uses to fund the \$3,000 Public Charter School facilities allotment | Non-Departmental | 2,000         | 0.0         |
| <b>LOCAL FUNDS: FY 2013 Proposed Budget and FTE</b>   |                  | <b>9,000</b>  | <b>40.0</b> |
| <b>DEDICATED TAXES: FY 2012 Approved Budget and FTE</b>   |                  | <b>2,000</b>  | <b>0.0</b>  |
| Cost Decrease: Eliminate appropriations for Non-Departmental  | Non-Departmental | -2,000        | 0.0         |
| <b>FY 2013 Initial Adjusted Budget</b>  |                  | <b>0</b>      | <b>0.0</b>  |
| <b>DEDICATED TAXES: FY 2013 Proposed Budget and FTE</b>   |                  | <b>0</b>      | <b>0.0</b>  |
| <b>SPECIAL PURPOSE REVENUE FUNDS: FY 2012 Approved Budget and FTE</b>   |                  | <b>18,350</b> | <b>0.0</b>  |
| Cost Decrease: Eliminate appropriations for Non-Departmental  | Non-Departmental | -18,350       | 0.0         |
| <b>FY 2013 Initial Adjusted Budget</b>  |                  | <b>0</b>      | <b>0.0</b>  |
| <b>FY 2013 Policy Initiatives</b>   |                  |               |             |
| Transfer In: Budget authority for unanticipated Special Purpose Revenue expenditures  | Non-Departmental | 25,161        | 0.0         |
| <b>SPECIAL PURPOSE REVENUE FUNDS: FY 2013 Proposed Budget and FTE</b>   |                  | <b>25,161</b> | <b>0.0</b>  |
| <b>Gross for D00 - Non-Departmental</b>   |                  | <b>34,161</b> | <b>40.0</b> |

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

