

University of the District of Columbia Subsidy Account

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Description	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed	% Change from FY 2013
Operating Budget	\$67,362,122	\$64,954,620	\$66,690,620	2.7

University of the District of Columbia Subsidy Account reflects the total Local funds transfer to the University of the District of Columbia to fulfill its operational obligations during the fiscal year.

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

FY 2014 Proposed Gross Funds Operating Budget, by Revenue Type

Table GG0-1 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 GG0-1
(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	66,420	67,362	64,955	66,691	1,736	2.7
Total for General Fund	66,420	67,362	64,955	66,691	1,736	2.7
Gross Funds	66,420	67,362	64,955	66,691	1,736	2.7

*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 Operating Budget, by Comptroller Source Group

Table GG0-2 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 GG0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
50 - Subsidies and Transfers	66,420	67,362	64,955	66,691	1,736	2.7
Subtotal Nonpersonal Services (NPS)	66,420	67,362	64,955	66,691	1,736	2.7
Gross Funds	66,420	67,362	64,955	66,691	1,736	2.7

*Percent change is based on whole dollars.

Program Description

The University of the District of Columbia Subsidy Account operates through the following program:

UDC Subsidy - The University, as a component unit of the District of Columbia government, is a legally separate entity for which the elected officials of the District of Columbia are financially accountable. Accountability exists because the Mayor, with the consent of the Council, appoints members to the University Board of Trustees, and pursuant to District of Columbia Official Code Section 38-1202.06(4), approves the University's budget. In addition, the District provides financial support to the University.

The operating budget of this component unit is shown as an enterprise fund to align the University's budgetary information with its financial reporting as reflected in the District's Comprehensive Annual Financial Report, in which the University's financial data is reported separately from that of the District government. Accordingly, details of the University's operating budget are provided in its chapter in the Enterprise and Other Funds section of the budget. In FY 2005, a subsidy account for this component was created to show the annual transfer of Local funds support from the District government to the University.

Program Structure Change

The University of the District of Columbia Subsidy Account has no program structure changes in the FY 2014 proposed budget.

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

Table GG0-3 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 GG0-3

(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) UDC Subsidy								
(1100) UDC Subsidy	67,362	64,955	66,691	1,736	0.0	0.0	0.0	0.0
Subtotal (1000) UDC Subsidy	67,362	64,955	66,691	1,736	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	67,362	64,955	66,691	1,736	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 in the FY 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2014 Proposed Budget Changes

The University of the District of Columbia (UDC) Subsidy's proposed FY 2014 gross budget is \$66,690,620, which represents a 2.7 percent increase over its FY 2013 approved gross budget of \$64,954,620. The budget is comprised entirely of Local 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 4 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.

The UDC Subsidy's FY 2014 CSFL budget is \$66,690,620, which represents a \$1,736,000, or 2.7 percent, increase over the FY 2013 approved Local funds budget of \$64,954,620.

Major CSFL Cost Drivers

The FY 2014 CSFL calculated for the UDC Subsidy included an adjustment entry that is not described in detail on Table 4. This adjustment was made for an increase of \$1,736,000 in nonpersonal services to account for the operating budget impact of completed capital projects. During the development of the CSFL, some adjustments such as this were categorized as "other adjustments".

Agency Budget Submission

The UDC Subsidy has no changes from the FY 2014 CSFL to the FY 2014 agency budget submission.

Mayor's Proposed Budget

The UDC Subsidy has no changes from the FY 2014 agency budget submission to the FY 2014 Mayor's proposed budget.

District's Proposed Budget

The UDC Subsidy has no changes from the FY 2014 Mayor's proposed budget to the FY 2014 District's proposed budget.

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

Table GG0-4 itemizes the changes by revenue type between the FY 2013 approved budget and the FY 2014 proposed budget.

Table GG0-4

(dollars in thousands)

	PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2013 Approved Budget and FTE		64,955	0.0
Other CSFL Adjustments	UDC Subsidy	1,736	0.0
LOCAL FUNDS: FY 2014 Current Services Funding Level Budget (CSFL)		66,691	0.0
No Changes		0	0.0
LOCAL FUNDS: FY 2014 Agency Budget Submission		66,691	0.0
No Changes		0	0.0
LOCAL FUNDS: FY 2014 Mayor's Proposed Budget		66,691	0.0
No Changes		0	0.0
LOCAL FUNDS: FY 2014 District's Proposed Budget		66,691	0.0
Gross for GG0 - University of the District of Columbia Subsidy Account		66,691	0.0

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