

University of the District of Columbia Subsidy Account

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Table GG0-1

Description	FY 2015	FY 2016	FY 2017	% Change
	Actual	Approved	Proposed	from FY 2016
OPERATING BUDGET	\$73,457,573	\$70,942,472	\$76,680,000	8.1

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 2017 proposed budget is presented in the following tables:

FY 2017 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table GG0-2 contains the proposed FY 2017 budget by revenue type compared to the FY 2016 approved budget. It also provides FY 2015 actual data.

Table GG0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change		Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change	
				FY 2016	Percentage Change*				FY 2016	Percentage Change
GENERAL FUND										
LOCAL FUNDS	73,458	70,942	76,680	5,738	8.1	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	73,458	70,942	76,680	5,738	8.1	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	73,458	70,942	76,680	5,738	8.1	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), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2017 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2017 Proposed Operating Budget, by Comptroller Source Group

Table GG0-3 contains the proposed FY 2017 budget at the Comptroller Source Group (object class) level compared to the FY 2016 approved budget. It also provides FY 2014 and FY 2015 actual expenditures.

Table GG0-3

(dollars in thousands)

	Actual FY 2014	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Percentage Change*
Comptroller Source Group						
50 - SUBSIDIES AND TRANSFERS	66,691	73,458	70,942	76,680	5,738	8.1
SUBTOTAL NONPERSONAL SERVICES (NPS)	66,691	73,458	70,942	76,680	5,738	8.1
GROSS FUNDS	66,691	73,458	70,942	76,680	5,738	8.1

*Percent change is based on whole dollars.

FY 2017 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table GG0-4 contains the proposed FY 2017 budget by division/program and activity compared to the FY 2016 approved budget. It also provides FY 2015 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table GG0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016
(1000) UDC SUBSIDY								
(1100) UDC SUBSIDY	73,458	70,942	76,680	5,738	0.0	0.0	0.0	0.0
SUBTOTAL (1000) UDC SUBSIDY	73,458	70,942	76,680	5,738	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	73,458	70,942	76,680	5,738	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 2017 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

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 2017 proposed budget.

FY 2016 Approved Budget to FY 2017 Proposed Budget, by Revenue Type

Table GG0-5 itemizes the changes by revenue type between the FY 2016 approved budget and the FY 2017 proposed budget. For a more comprehensive explanation of changes, please see the FY 2017 Proposed Budget Changes section, which follows the table.

Table GG0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2016 Approved Budget and FTE		70,942	0.0
Removal of One-Time Funding	UDC Subsidy	-3,509	0.0
Other CSFL Adjustments	UDC Subsidy	1,551	0.0
LOCAL FUNDS: FY 2017 Current Services Funding Level (CSFL) Budget		68,984	0.0
Increase: To support the University's operational needs	UDC Subsidy	1,967	0.0
LOCAL FUNDS: FY 2017 Agency Budget Submission		70,952	0.0
Enhance: To provide additional resources to enhance the quality of education (one-time)	UDC Subsidy	5,248	0.0
LOCAL FUNDS: FY 2017 Mayor's Proposed Budget		76,200	0.0
Enhance: To support elder law programming (one-time)	UDC Subsidy	480	0.0
LOCAL FUNDS: FY 2017 District's Proposed Budget		76,680	0.0
GROSS FOR GG0 - UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY ACCOUNT		76,680	0.0

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

FY 2017 Proposed Budget Changes

The University of the District of Columbia (UDC) Subsidy's proposed FY 2017 gross budget is \$76,680,000, which represents a 8.1 percent over increase its FY 2016 approved gross budget of \$70,942,472. 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 2016 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 FY 2017 CSFL adjustments to the FY 2016 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.

The UDC Subsidy Account's FY 2017 CSFL budget is \$68,984,413, which represents a \$1,958,059, or 2.8 percent, decrease from the FY 2016 approved Local funds budget of \$70,942,472.

CSFL Assumptions

The FY 2017 CSFL calculated for the UDC Subsidy Account included adjustment entries that are not described in detail on table 5. These adjustments include a reduction of \$3,509,028 to account for the removal of one-time funding appropriated in FY 2016 to support UDC and the Community College. Additionally, adjustments were made for an increase of \$1,550,969 based on the Consumer Price Index factor of 2.3 percent.

Agency Budget Submission

Increase: To support the University's operational needs, the proposed Local funds budget for the subsidy increased by \$1,967,424.

Mayor's Proposed Budget

Enhance: To enhance the University's ability to maintain quality academic programs, the proposed Local funds budget reflects a one-time increase of \$5,248,162.

District's Proposed Budget

Enhance: In Local funds, the budget proposal includes a one-time increase of \$480,000 to support elder law programming at law clinics.