

The University of the District of Columbia Subsidy Account

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Table GG0-1

Description	FY 2016	FY 2017	FY 2018	% Change
	Actual	Approved	Proposed	from FY 2017
OPERATING BUDGET	\$71,942,472	\$76,680,000	\$78,180,000	2.0

The 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 2018 proposed budget is presented in the following tables:

FY 2018 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table GG0-2 contains the proposed FY 2018 budget by revenue type compared to the FY 2017 approved budget. It also provides FY 2016 actual data.

Table GG0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change*	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change
GENERAL FUND										
LOCAL FUNDS	71,942	76,680	78,180	1,500	2.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	71,942	76,680	78,180	1,500	2.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	71,942	76,680	78,180	1,500	2.0	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), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2018 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2018 Proposed Operating Budget, by Comptroller Source Group

Table GG0-3 contains the proposed FY 2018 budget at the Comptroller Source Group (object class) level compared to the FY 2017 approved budget. It also provides FY 2015 and FY 2016 actual expenditures.

Table GG0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2015	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change*
50 - SUBSIDIES AND TRANSFERS	73,458	71,942	76,680	78,180	1,500	2.0
SUBTOTAL NONPERSONAL SERVICES (NPS)	73,458	71,942	76,680	78,180	1,500	2.0
GROSS FUNDS	73,458	71,942	76,680	78,180	1,500	2.0

*Percent change is based on whole dollars.

FY 2018 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table GG0-4 contains the proposed FY 2018 budget by division/program and activity compared to the FY 2017 approved budget. It also provides FY 2016 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 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017
(1000) UDC SUBSIDY								
(1100) UDC SUBSIDY	71,942	76,680	78,180	1,500	0.0	0.0	0.0	0.0
SUBTOTAL (1000) UDC SUBSIDY	71,942	76,680	78,180	1,500	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	71,942	76,680	78,180	1,500	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 2018 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 2018 proposed budget.

FY 2017 Approved Budget to FY 2018 Proposed Budget, by Revenue Type

Table GG0-5 itemizes the changes by revenue type between the FY 2017 approved budget and the FY 2018 proposed budget. For a more comprehensive explanation of changes, please see the FY 2018 Proposed Budget Changes section, which follows the table.

Table GG0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2017 Approved Budget and FTE		76,680	0.0
Removal of One-Time Funding	UDC Subsidy	-5,728	0.0
LOCAL FUNDS: FY 2018 Current Services Funding Level (CSFL) Budget		70,952	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2018 Agency Budget Submission		70,952	0.0
Enhance: To support the University's operational needs	UDC Subsidy	5,728	0.0
LOCAL FUNDS: FY 2018 Mayor's Proposed Budget		76,680	0.0
Enhance: To support pre-existing initiatives	UDC Subsidy	1,000	0.0
Enhance: To support the University's operations (one-time)	UDC Subsidy	500	0.0
LOCAL FUNDS: FY 2018 District's Proposed Budget		78,180	0.0
GROSS FOR GG0 - UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY ACCOUNT		78,180	0.0

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

FY 2018 Proposed Budget Changes

The University of the District of Columbia (UDC) Subsidy Account's proposed FY 2018 gross budget is \$78,180,000, which represents a 2.0 percent increase over its FY 2017 approved gross budget of \$76,680,000. 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 2017 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 2018 CSFL adjustments to the FY 2017 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 2018 CSFL budget is \$70,951,838, which represents a \$5,728,162, or 7.5 percent, decrease from the FY 2017 approved Local funds budget of \$76,680,000.

CSFL Assumptions

CSFL funding for the UDC Subsidy Account includes a reduction of \$5,728,162 to account for the removal of one-time funding appropriated in FY 2017 to enhance the University's ability to maintain quality academic programs.

Agency Budget Submission

No Change: The UDC Subsidy Account's budget proposal reflects no changes from the CSFL to the agency budget submission.

Mayor's Proposed Budget

Enhance: The UDC Subsidy Account's proposed budget reflects an increase of \$5,728,162 to support the University's ability to maintain and enhance existing programs, and also allow for the planning and implementation of promising new academic programs.

District's Proposed Budget

Enhance: The UDC Subsidy Account's FY 2018 proposed budget includes an increase of \$1,500,000 in Local funds, including a one-time increase of \$500,000.