

The University of the District of Columbia Subsidy Account

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Table GG0-1

Description	FY 2016	FY 2017	FY 2018	FY 2019	% Change
	Actual	Actual	Approved	Proposed	from FY 2018
OPERATING BUDGET	\$71,942,472	\$77,670,774	\$78,180,000	\$87,353,491	11.7
FTEs	0.0	0.0	0.0	0.0	N/A

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 2019 proposed budget is presented in the following tables:

FY 2019 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table GG0-2 contains the proposed FY 2019 budget by revenue type compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual data.

Table GG0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change*	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change	
GENERAL FUND													
Local Funds	71,942	77,671	78,180	87,353	9,173	11.7	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR GENERAL FUND	71,942	77,671	78,180	87,353	9,173	11.7	0.0	0.0	0.0	0.0	0.0	N/A	
GROSS FUNDS	71,942	77,671	78,180	87,353	9,173	11.7	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), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2019 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2019 Proposed Operating Budget, by Comptroller Source Group

Table GG0-3 contains the proposed FY 2019 budget at the Comptroller Source Group (object class) level compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual expenditures.

Table GG0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Percentage Change*
50 - Subsidies and Transfers	71,942	77,671	78,180	87,353	9,173	11.7
SUBTOTAL NONPERSONAL SERVICES (NPS)	71,942	77,671	78,180	87,353	9,173	11.7
GROSS FUNDS	71,942	77,671	78,180	87,353	9,173	11.7

*Percent change is based on whole dollars.

FY 2019 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table GG0-4 contains the proposed FY 2019 budget by division/program and activity compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 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	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018
(1000) UDC SUBSIDY										
(1100) UDC Subsidy	71,942	77,671	78,180	87,353	9,173	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) UDC SUBSIDY	71,942	77,671	78,180	87,353	9,173	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	71,942	77,671	78,180	87,353	9,173	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** in the **FY 2019 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 2019 proposed budget.

FY 2018 Approved Budget to FY 2019 Proposed Budget, by Revenue Type

Table GG0-5 itemizes the changes by revenue type between the FY 2018 approved budget and the FY 2019 proposed budget. For a more comprehensive explanation of changes, please see the FY 2019 Proposed Budget Changes section, which follows the table.

Table GG0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2018 Approved Budget and FTE		78,180	0.0
Removal of One-Time Costs	UDC Subsidy	-500	0.0
LOCAL FUNDS: FY 2019 Recurring Budget		77,680	0.0
Mayor's Policy-Enhance: To support the costs of pre-existing programmatic initiatives	UDC Subsidy	4,747	0.0
Mayor's Policy-Enhance: To align resources with operational spending goals (one-time)	UDC Subsidy	4,741	0.0
LOCAL FUNDS: FY 2019 Mayor's Proposed Budget		87,168	0.0
Enhance: To support operational requirements	UDC Subsidy	185	0.0
LOCAL FUNDS: FY 2019 District's Proposed Budget		87,353	0.0
GROSS FOR GG0 - UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY ACCOUNT		87,353	0.0

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

FY 2019 Proposed Budget Changes

The University of the District of Columbia (UDC) Subsidy Account's proposed FY 2019 gross budget is \$87,353,491, which represents an 11.7 percent increase over its FY 2018 approved gross budget of \$78,180,000. The budget is comprised entirely of Local funds.

Recurring Budget

The FY 2019 budget for the UDC Subsidy Account includes a reduction of \$500,000 to account for the removal of one-time funding appropriated in FY 2018.

Mayor's Proposed Budget

Mayor's Policy - Enhance: UDC Subsidy Account's budget proposal includes a net increase of \$4,747,000 to reflect the alignment of staff salaries with area averages. Additionally, the proposed budget includes a one-time funding increase of \$4,741,156 to update the information technology infrastructure including routers, computers, servers, and additional equipment, and to support University initiatives.

District's Proposed Budget

Enhance: UDC Subsidy Account's proposed budget reflects an increase of \$185,335 to support the Early Childhood Infant and Toddler degree program and on-site classes.