

The University of the District of Columbia Subsidy Account

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Table GG0-1

| Description | FY 2018 | FY 2019 | FY 2020 | FY 2021 | % Change |
|------------------|--------------|--------------|--------------|--------------|-----------------|
| | Actual | Actual | Approved | Approved | from FY 2020 |
| OPERATING BUDGET | \$80,000,000 | \$89,003,491 | \$90,303,335 | \$90,303,335 | 0.0 |
| FTEs | 0.0 | 0.0 | 0.0 | 0.0 | N/A |
| CAPITAL BUDGET | \$0 | \$0 | \$0 | \$0 | N/A |
| 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 2021 proposed budget is presented in the following tables:

FY 2021 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table GG0-2 contains the approved FY 2021 budget by revenue type compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data.

Table GG0-2

(dollars in thousands)

| | Dollars in Thousands | | | | | | Full-Time Equivalents | | | | | |
|-----------------------------------|----------------------|-------------------|---------------------|---------------------|---------------------------|--------------|-----------------------|-------------------|---------------------|---------------------|---------------------------|-------------|
| | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 | % Change* | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 | % Change |
| Appropriated Fund | | | | | | | | | | | | |
| GENERAL FUND | | | | | | | | | | | | |
| Local Funds | 80,000 | 89,003 | 90,303 | 90,303 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | N/A |
| TOTAL FOR GENERAL FUND | 80,000 | 89,003 | 90,303 | 90,303 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | N/A |
| GROSS FUNDS | 80,000 | 89,003 | 90,303 | 90,303 | 0 | 0.0 | 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 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2021 Approved Operating Budget, by Comptroller Source Group

Table GG0-3 contains the approved FY 2021 budget at the Comptroller Source Group (object class) level compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual expenditures.

Table GG0-3

(dollars in thousands)

| Comptroller Source Group | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 | Percentage Change* |
|--|-------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|
| 50 - Subsidies and Transfers | 80,000 | 89,003 | 90,303 | 90,303 | 0 | 0.0 |
| SUBTOTAL NONPERSONAL SERVICES (NPS) | 80,000 | 89,003 | 90,303 | 90,303 | 0 | 0.0 |
| GROSS FUNDS | 80,000 | 89,003 | 90,303 | 90,303 | 0 | 0.0 |

*Percent change is based on whole dollars.

FY 2021 Approved Operating Budget and FTEs, by Division/Program and Activity

Table GG0-4 contains the approved FY 2021 budget by division/program and activity compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 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 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 |
| (1000) UDC SUBSIDY | | | | | | | | | | |
| (1100) UDC Subsidy | 80,000 | 89,003 | 90,303 | 90,303 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (1000) UDC SUBSIDY | 80,000 | 89,003 | 90,303 | 90,303 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOTAL APPROVED OPERATING BUDGET | 80,000 | 89,003 | 90,303 | 90,303 | 0 | 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 approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2021 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. 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 2021 approved budget.

FY 2020 Approved Budget to FY 2021 Approved Budget, by Revenue Type

Table GG0-5 itemizes the changes by revenue type between the FY 2020 approved budget and the FY 2021 approved budget. For a more comprehensive explanation of changes, please see the FY 2021 Approved Budget Changes section, which follows the table.

Table GG0-5

(dollars in thousands)

| DESCRIPTION | DIVISION/PROGRAM | BUDGET | FTE |
|---|-------------------|---------------|------------|
| LOCAL FUNDS: FY 2020 Approved Budget and FTE | | 90,303 | 0.0 |
| Removal of One-Time Costs | UDC Subsidy | -4,741 | 0.0 |
| LOCAL FUNDS: FY 2021 Recurring Budget | | 85,562 | 0.0 |
| Enhance: To support the costs of pre-existing programmatic initiatives (one-time) | Multiple Programs | 6,741 | 0.0 |
| Reduce: To realize savings in nonpersonal services | UDC Subsidy | -2,000 | 0.0 |
| LOCAL FUNDS: FY 2021 Mayor's Proposed Budget | | 90,303 | 0.0 |
| No Change | | 0 | 0.0 |
| LOCAL FUNDS: FY 2021 District's Approved Budget | | 90,303 | 0.0 |

GROSS FOR GG0 - UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY ACCOUNT

90,303 **0.0**

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

FY 2021 Approved Budget Changes

The University of the District of Columbia (UDC) Subsidy Account's approved FY 2021 gross budget is \$90,303,335, which represents no change from the FY 2020 approved gross budget. The budget is comprised entirely of Local funds.

Recurring Budget

The FY 2021 budget for the UDC Subsidy Account includes a reduction of \$4,741,000 to account for the removal of one-time funding appropriated in FY 2020 to support the University's information technology infrastructure initiatives.

Mayor's Proposed Budget

Enhance: The UDC Subsidy Account's budget proposal includes a one-time increase of \$6,741,000 to support to the University's critical facilities and IT infrastructure initiatives.

Reduce: The UDC Subsidy Account's budget proposal includes a reduction of \$2,000,000 to recognize operational cost savings across multiple programs to include University President, Agency Management, and Student Affairs.

District's Approved Budget

The University of the District of Columbia (UDC) Subsidy Account's budget reflects no change from the Mayor's proposed budget to the District's approved budget.