

# University of the District of Columbia Subsidy Account

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Description	FY 2013 Actual	FY 2014 Approved	FY 2015 Proposed	% Change from FY 2014
Operating Budget	\$65,554,620	\$66,690,620	\$72,457,573	8.6

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 2015 proposed budget is presented in the following tables:

## FY 2015 Proposed Gross Funds Operating Budget, by Revenue Type

Table GG0-1 contains the proposed FY 2015 agency budget compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

**Table GG0-1**  
(dollars in thousands)

Appropriated Fund	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
<b>General Fund</b>						
Local Funds	67,362	65,555	66,691	72,458	5,767	8.6
<b>Total for General Fund</b>	<b>67,362</b>	<b>65,555</b>	<b>66,691</b>	<b>72,458</b>	<b>5,767</b>	<b>8.6</b>
<b>Gross Funds</b>	<b>67,362</b>	<b>65,555</b>	<b>66,691</b>	<b>72,458</b>	<b>5,767</b>	<b>8.6</b>

\*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 2015 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2015 Proposed Operating Budget, by Comptroller Source Group

Table GG0-2 contains the proposed FY 2015 budget at the Comptroller Source Group (object class) level compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

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

	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
<b>Comptroller Source Group</b>						
50 - Subsidies and Transfers	67,362	65,555	66,691	72,458	5,767	8.6
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>67,362</b>	<b>65,555</b>	<b>66,691</b>	<b>72,458</b>	<b>5,767</b>	<b>8.6</b>
<b>Gross Funds</b>	<b>67,362</b>	<b>65,555</b>	<b>66,691</b>	<b>72,458</b>	<b>5,767</b>	<b>8.6</b>

\*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 2015 proposed budget.

## FY 2015 Proposed Operating Budget and FTEs, by Program and Activity

Table GG0-3 contains the proposed FY 2015 budget by program and activity compared to the FY 2014 approved budget. It also provides the FY 2013 actual data.

**Table GG0-3**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014
<b>(1000) UDC Subsidy</b>								
(1100) UDC Subsidy	65,555	66,691	72,458	5,767	0.0	0.0	0.0	0.0
<b>Subtotal (1000) UDC Subsidy</b>	<b>65,555</b>	<b>66,691</b>	<b>72,458</b>	<b>5,767</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Proposed Operating Budget</b>	<b>65,555</b>	<b>66,691</b>	<b>72,458</b>	<b>5,767</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

(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 2015 Operating Appendices** located on the Office of the Chief Financial Officer's website.

### FY 2015 Proposed Budget Changes

The University of the District of Columbia (UDC) Subsidy Account's proposed FY 2015 gross budget is \$72,457,573, which represents an 8.6 percent increase over its FY 2014 approved gross budget of \$66,690,620. 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 2014 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 2015 CSFL adjustments to the FY 2014 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 Account's FY 2015 CSFL budget is \$66,747,620, which represents a \$57,000, or 0.1 percent, increase over the FY 2014 approved Local funds budget of \$66,690,620.

#### CSFL Assumptions

The UDC Subsidy Account's CSFL funding for the Operating Impact of Capital reflects an adjustment for an increase of \$57,000 in nonpersonal services.

#### Agency Budget Submission

**No Change:** The UDC Subsidy Account's budget proposal reflects no change from the Current Services Funding Level to the agency budget submission.

### Mayor's Proposed Budget

**Enhance:** The UDC Subsidy Account's proposed budget includes a total enhancement of \$4,234,953 to reflect additional Local funds support to the University of the District of Columbia. Specifically, the proposal provides an increase of \$2,500,000 for the Workforce Development Program for the Community College of the District of Columbia, \$1,334,953 to reflect a 2 percent inflation adjustment, and \$400,000 to support the David A. Clarke School of Law library collection and services.

### District's Proposed Budget

**Enhance:** The UDC Subsidy Account's proposed budget includes a one-time increase of \$1,475,000 in non-personal services to support accreditation and marketing activities.

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## FY 2014 Approved Budget to FY 2015 Proposed Budget, by Revenue Type

Table GG0-4 itemizes the changes by revenue type between the FY 2014 approved budget and the FY 2015 proposed budget.

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**Table GG0-4**  
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2014 Approved Budget and FTE</b>		<b>66,691</b>	<b>0.0</b>
Other CSFL Adjustments	UDC Subsidy	57	0.0
<b>LOCAL FUNDS: FY 2015 Current Services Funding Level Budget (CSFL)</b>		<b>66,748</b>	<b>0.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2015 Agency Budget Submission</b>		<b>66,748</b>	<b>0.0</b>
Enhance: To support the UDC Community College Workforce Development Program (\$2.5M), a 2 percent inflationary adjustment (\$1,334,953), and the David A. Clarke Law School library (\$400,000)	UDC Subsidy	4,235	0.0
<b>LOCAL FUNDS: FY 2015 Mayor's Proposed Budget</b>		<b>70,983</b>	<b>0.0</b>
Enhance: To support accreditation and marketing activities (one-time)		1,475	0.0
<b>LOCAL FUNDS: FY 2015 District's Proposed Budget</b>		<b>72,458</b>	<b>0.0</b>
<b>Gross for GG0 - University of the District of Columbia Subsidy Account</b>		<b>72,458</b>	<b>0.0</b>

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