

University of the District of Columbia Subsidy Account

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Description	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	% Change from FY 2015
Operating Budget	\$66,690,620	\$72,457,573	\$70,942,472	-2.1

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 2016 proposed budget is presented in the following tables:

FY 2016 Proposed Gross Funds Operating Budget, by Revenue Type

Table GG0-1 contains the proposed FY 2016 agency budget compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table GG0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
General Fund						
Local Funds	65,555	66,691	72,458	70,942	-1,515	-2.1
Total for General Fund	65,555	66,691	72,458	70,942	-1,515	-2.1
Gross Funds	65,555	66,691	72,458	70,942	-1,515	-2.1

*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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Operating Budget, by Comptroller Source Group

Table GG0-2 contains the proposed FY 2016 budget at the Comptroller Source Group (object class) level compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table GG0-2
(dollars in thousands)

	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
Comptroller Source Group						
50 - Subsidies and Transfers	65,555	66,691	72,458	70,942	-1,515	-2.1
Subtotal Nonpersonal Services (NPS)	65,555	66,691	72,458	70,942	-1,515	-2.1
Gross Funds	65,555	66,691	72,458	70,942	-1,515	-2.1

*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 2016 proposed budget.

FY 2016 Proposed Operating Budget and FTEs, by Program and Activity

Table GG0-3 contains the proposed FY 2016 budget by program and activity compared to the FY 2015 approved budget. It also provides the FY 2014 actual data.

Table GG0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015
(1000) UDC Subsidy								
(1100) UDC Subsidy	66,691	72,458	70,942	-1,515	0.0	0.0	0.0	0.0
Subtotal (1000) UDC Subsidy	66,691	72,458	70,942	-1,515	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	66,691	72,458	70,942	-1,515	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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Budget Changes

The University of the District of Columbia (UDC) Subsidy Account's proposed FY 2016 gross budget is \$70,942,472, which represents a 2.1 percent decrease from its FY 2015 approved gross budget of \$72,457,573. 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 2015 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 2016 CSFL adjustments to the FY 2015 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 2016 CSFL budget is \$70,982,573, which represents a \$1,475,000, or 2.0 percent, decrease from the FY 2015 approved Local funds budget of \$72,457,573.

CSFL Assumptions

The FY 2016 CSFL calculated for UDC Subsidy Account included adjustment entries that are not described in detail on table 4. The adjustment includes a reduction of \$1,475,000 to account for the removal of one-time funding appropriated in FY 2015 in nonpersonal services to support accreditation and marketing activities.

Agency Budget Submission

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

Mayor's Proposed Budget

Reduce: The UDC's Subsidy Account budget was reduced by \$3,549,129 based on lower projection for subsidy payments to the University.

District's Proposed Budget

Enhance: The budget in Local funds includes an increase of \$3,509,028 due to a one-time allocation of funding to the UDC Subsidy Account.

FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type

Table GG0-4 itemizes the changes by revenue type between the FY 2015 approved budget and the FY 2016 proposed budget.

Table GG0-4
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2015 Approved Budget and FTE		72,458	0.0
Removal of One-Time Funding	UDC Subsidy	-1,475	0.0
LOCAL FUNDS: FY 2016 Current Services Funding Level (CSFL) Budget		70,983	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2016 Agency Budget Submission		70,983	0.0
Reduce: Subsidy for UDC and the Community College	UDC Subsidy	-3,549	0.0
LOCAL FUNDS: FY 2016 Mayor's Proposed Budget		67,433	0.0
Enhance: Subsidy allocation	UDC Subsidy	3,509	0.0
LOCAL FUNDS: FY 2016 District's Proposed Budget		70,942	0.0
Gross for GG0 - University of the District of Columbia Subsidy Account		70,942	0.0

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