

# University of the District of Columbia Subsidy Account

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Telephone: 202-274-5000

Description	FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed	% Change from FY 2012
Operating Budget	\$66,420,000	\$64,181,000	\$64,954,620	1.2

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 2013 proposed budget is presented in the following tables:

## FY 2013 Proposed Gross Funds Operating Budget, by Revenue Type

Table GG0-1 contains the proposed FY 2013 agency budget compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

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

Appropriated Fund	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
<b>General Fund</b>						
Local Funds	62,070	66,420	64,181	64,955	774	1.2
<b>Total for General Fund</b>	<b>62,070</b>	<b>66,420</b>	<b>64,181</b>	<b>64,955</b>	<b>774</b>	<b>1.2</b>
<b>Gross Funds</b>	<b>62,070</b>	<b>66,420</b>	<b>64,181</b>	<b>64,955</b>	<b>774</b>	<b>1.2</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 2013 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2013 Proposed Operating Budget, by Comptroller Source Group

Table GG0-2 contains the proposed FY 2013 budget at the Comptroller Source Group (object class) level compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

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

	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
<b>Comptroller Source Group</b>						
50 - Subsidies and Transfers	62,070	66,420	64,181	64,955	774	1.2
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>62,070</b>	<b>66,420</b>	<b>64,181</b>	<b>64,955</b>	<b>774</b>	<b>1.2</b>
<b>Gross Funds</b>	<b>62,070</b>	<b>66,420</b>	<b>64,181</b>	<b>64,955</b>	<b>774</b>	<b>1.2</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 2013 proposed budget.

## FY 2013 Proposed Operating Budget and FTEs, by Program and Activity

Table GG0-3 contains the proposed FY 2013 budget by program and activity compared to the FY 2012 approved budget. It also provides the FY 2011 actual data.

**Table GG0-3**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012
<b>(1000) UDC Subsidy</b>								
(1100) UDC Subsidy	66,420	64,181	64,955	774	0.0	0.0	0.0	0.0
<b>Subtotal (1000) UDC Subsidy</b>	<b>66,420</b>	<b>64,181</b>	<b>64,955</b>	<b>774</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Proposed Operating Budget</b>	<b>66,420</b>	<b>64,181</b>	<b>64,955</b>	<b>774</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 2013 Operating Appendices** located on the Office of the Chief Financial Officer's website.

### FY 2013 Proposed Budget Changes

The University of the District of Columbia (UDC) Subsidy's proposed FY 2013 gross budget is \$64,954,620, which represents a 1.2 percent increase over its FY 2012 approved gross budget of \$64,181,000. 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 2012 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 initial adjustments in the budget proposal represent changes that should be compared to the FY 2013 CSFL budget and not necessarily changes made to the FY 2012 Local funds budget. The FY 2013 CSFL adjustments to the FY 2012 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's FY 2013 CSFL budget is \$63,681,000 which represents a \$500,000, or 0.8 percent, decrease from the FY 2012 approved Local funds budget of \$64,181,000.

#### Policy Initiatives

The FY 2013 budget for the University of the District of Columbia Subsidy Account includes \$1,273,620, which represents a 2.0 percent inflation factor to support the programs of the University.

## FY 2012 Approved Budget to FY 2013 Proposed Budget, by Revenue Type

Table GG0-4 itemizes the changes by revenue type between the FY 2012 approved budget and the FY 2013 proposed budget.

**Table GG0-4**

(dollars in thousands)

	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2012 Approved Budget and FTE</b>		<b>64,181</b>	<b>0.0</b>
Removal of One-Time Funding	UDC Subsidy	-500	0.0
<b>FY 2013 Current Services Funding Level Budget (CSFL)</b>		<b>63,681</b>	<b>0.0</b>
No Changes		0	0.0
<b>FY 2013 Initial Adjusted Budget</b>		<b>63,681</b>	<b>0.0</b>
<b>FY 2013 Policy Initiatives</b>			
Cost Increase: To reflect a 2 percent inflation increase	UDC Subsidy	1,274	0.0
<b>LOCAL FUNDS: FY 2013 Proposed Budget and FTE</b>		<b>64,955</b>	<b>0.0</b>
<b>Gross for GGO - University of the District of Columbia Subsidy Account</b>		<b>64,955</b>	<b>0.0</b>

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