

A RESOLUTION

23-610

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

December 1, 2020

To establish the date by which the Mayor shall submit to the Council the proposed budget for the government of the District of Columbia for the fiscal year ending September 30, 2022, to identify information and documentation to be submitted to the Council with the proposed budget for the government of the District of Columbia for the fiscal year ending September 30, 2022, and to require the Mayor to submit performance plans and accountability reports pursuant to Title XIV-A of the District of Columbia Government Comprehensive Merit Personnel Act of 1978.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Fiscal Year 2022 Budget Submission Requirements Resolution of 2020”.

Sec. 2. Pursuant to section 442(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 798; D.C. Official Code § 1-204.42(a)) (“Home Rule Act”), the Mayor shall submit to the Council, and make available to the public, not later than March 31, 2021, the proposed budget for the District government and related budget documents required by sections 442, 443, and 444 of the Home Rule Act (D.C. Official Code §§ 1-204.42, 1-204.43, and 1-204.44), for the fiscal year ending September 30, 2022.

Sec. 3. The proposed budget shall contain:

(1) Required budget documents as follows:

(A) For the entire District government, including all subordinate agencies, independent agencies, independent instrumentalities, and independent authorities (“agency”), the proposed budget shall contain a summary statement and a table showing the proposed budget and financial plan, to include the following:

(i) Actual revenues and expenditures for Fiscal Year 2019, actual revenues and expenditures for Fiscal Year 2020, projected revenues and expenditures for the Fiscal Year 2021 approved and revised budgets, projected revenues and expenditures for the Fiscal Year 2022 proposed budget, and projected revenues and expenditures for Fiscal Years 2022 through 2025;

- (ii) Revenues by source (local, dedicated tax, special purpose, federal, and private);
 - (iii) Expenditures by appropriation title; and
 - (iv) Expenditure growth assumptions used to develop the financial plan by agency and Comptroller Source Group (“CSG”);
- (B) A detailed explanation of the revenue assumptions used for the proposed budget and financial plan to include the following for each dedicated tax and special purpose fund:
- (i) Actual Fiscal Year 2019 revenue;
 - (ii) Fiscal Year 2019 end-of-year fund balance;
 - (iii) Actual Fiscal Year 2020 revenue;
 - (iv) Fiscal Year 2020 end-of-year fund balance;
 - (v) Certified revenues for Fiscal Years 2021 through 2025; and
 - (vi) Certification from the Chief Financial Officer that projected fund revenues and transfers are consistent with current policies and proposed policies included in the Mayor’s Fiscal Year 2022 Budget Support Act;
- (C) For each agency or separate Organizational Level I line item in the District’s annual budget:
- (i) The following information shall be provided in table format for Fiscal Year 2019 actual, Fiscal Year 2020 actual, Fiscal Year 2021 approved budget, and the proposed Fiscal Year 2022 budget:
 - (I) Total operating budget, capital budget, and full-time equivalents (“FTEs”) allocated to each;
 - (II) Amount of funding and FTEs by revenue source (local, dedicated tax, special purpose, federal, private, and intra-district);
 - (III) Operating budget expenditures by CSG;
 - (IV) Operating budget expenditures and FTEs by Program (Organizational Level II) and Activity (Organizational Level III); and
 - (V) Itemized changes, by revenue type, between the Fiscal Year 2021 approved budget and the Fiscal Year 2022 proposed budget;
 - (ii) The following information shall be provided in narrative form:
 - (I) A description of each Program and Activity that explains the purpose and services to be provided; and
 - (II) An explanation of each proposed programmatic change and its corresponding budget amount by Program, Activity, CSG, and fund type, disaggregated for any change greater than \$100,000;
 - (iii) A program performance report, provided in an appendix published on the website of the Office of the Chief Financial Officer, which shall include the status of efforts to comply with the reports of the District of Columbia Auditor;
- (D) School-related budget documents as follows:

(i) A summary statement or table showing the number of full-time and part-time school-based personnel in the District of Columbia Public Schools (“DCPS”), by school level (e.g., elementary, middle, junior high, pre-kindergarten through 8th grade, senior high school) and school, including school-based personnel funded by other District agencies, federal funds, or private funds;

(ii) A summary statement or table showing the number of special-education students served by school level (e.g., elementary, junior high), including the number of students who are eligible for Medicaid services;

(iii) A summary table showing the projected enrollment and local budget of each public charter school;

(iv) A summary table showing the projected enrollment and budget, by fund type, of each District of Columbia public school;

(v) For each District of Columbia public school, a summary statement or table of the local-funds budget, including the methodology used to determine each school’s local funding and a separate budget line item for at-risk funding allocated to the school, as coded in the system of record, the System of Accounting and Reporting (“SOAR”); and

(vi) For DCPS, a table showing the amount of at-risk funding allocated to central office, the amount allocated to school support, and the amount allocated to each school, as coded in SOAR;

(E) Agency budgets shall be structured to ensure accessibility and transparency regarding the way taxpayer dollars will be disbursed. Agency budget structures should align with current or proposed agency organizational structures and programs and clearly indicate the source and amount of funding needed for each individual program, facility, or venue identified on the agency’s website. Agency Program and Activity titles shall be specific and descriptive and reflect the programs and activities within the agency. The following shall be eliminated:

(i) Program titles that reiterate the agency name;

(ii) Duplicate Program and Activity titles within an agency; and

(iii) Discretionary budget that is not clearly identified and

explained.

(F) A Capital Improvements Plan (“CIP”) for Fiscal Years 2022 through 2027 that is based on the current approved CIP and the current schedule of investment in existing capital assets that is needed to attain and maintain a state of good repair. The proposed CIP shall include all capital projects (inclusive of subprojects) as defined in section 103(8) of the Home Rule Act (D.C. Official Code § 1-201.03(8)). The proposed CIP shall be presented separately in one volume and shall include the following information:

(i) A detailed description for each project with planned allotment in Fiscal Years 2022 through 2027. The projects shall be organized alphabetically by title, summarized by owner agency, and listed in a table of contents. Each project description shall include the following:

- (I) A specific scope consistent with the project title;
- (II) The purpose;
- (III) The current status;
- (IV) The location (address and ward, if applicable);
- (V) A facility name or identifier, if applicable;
- (VI) Appropriate maps or other graphics;
- (VII) The estimated useful life;
- (VIII) The current estimated full-funded cost;
- (IX) Proposed sources of funding;
- (X) Current allotments, expenditures, and encumbrances;
- (XI) Proposed allotments by fiscal year;
- (XII) For each pool project, a Fiscal Year 2022 spending

plan that identifies the specific District assets that will be improved with the proposed budget; provided, that spending of more than \$5 million on a specific asset shall be budgeted in a separate project;

(XIII) The change in budget authority request from the prior year;

(XIV) The number of FTE positions and the amount of Personnel Services budget to be funded with the project, as a percentage of the proposed allotment;

(XV) The estimated impact that the project will have on the annual operating budget, to include the required ongoing maintenance and repair funding needed to avoid deferred maintenance costs; and

(XVI) Projected dates and actual dates where applicable for project environmental approvals, design start, design complete, construction start, construction complete, and closeout that are consistent with the budget request;

(ii) A chart identifying the estimated funding gaps for capital maintenance projects in each fiscal year of the current approved and proposed CIPs and an explanation of the progress being made in closing those gaps. The explanation shall address projects being funded through public-private partnerships (“P3s”) and identify the impact that the proposed P3s will have on the financial plan and debt-cap analysis;

(iii) The proposed Highway Trust Fund budget and the projected local Highway Trust Fund cash flow for Fiscal Years 2022 through 2027, with actual expenditures for Fiscal Year 2020 and the approved plan for Fiscal Year 2021;

(iv) A capital budget pro forma setting forth the sources and uses of new allotments by fund detail and owner agency;

(v) An explanation of the debt-cap analysis used to formulate the capital budget and a table summarizing the analysis by fiscal year, which shall include total borrowing, total debt service, total expenditures, the ratio of debt service to expenditures, and the

balance of debt-service capacity for each fiscal year included in the capital improvement plan;
and

(vi) An analysis, prepared by the Mayor, of whether the proposed CIP is consistent with the Comprehensive Plan, Transportation Improvement Program, Washington Metropolitan Area Transit Authority capital budget, and other relevant planning programs, proposals, or elements developed by the Mayor as the central planning agency for the District. The Mayor's analysis shall highlight and explain any differences between the proposed CIP and other programs and plans on a project-by-project basis.

(2) Additional documents as follows:

(A) Copies of all documents referenced in and supportive of the budget justification for Fiscal Year 2022, including the proposed Fiscal Year 2022 Local Budget Act of 2021, proposed Fiscal Year 2022 Federal Portion Budget Request Act of 2021, and any other legislation that is necessary for implementation of the proposed budget for the District for Fiscal Year 2022; provided, that the proposed Fiscal Year 2022 Federal Portion Budget Request Act of 2020 shall reflect the actual budget requests from the named entities.

(B) The proposed Housing Production Trust Fund budget and the projected cash flow to include actual Fiscal Year 2019 revenue and expenditures, Fiscal Year 2019 end-of-year fund balance, Fiscal Year 2020 revenue and expenditures, Fiscal Year 2020 end-of-year fund balance, certified revenues for Fiscal Year 2021 through Fiscal Year 2025, and planned expenditures for Fiscal Year 2021 through Fiscal Year 2025. This shall include the total amount of loan repayments due to the Housing Production Trust Fund, and the total amount paid, per audited annual statement through the year ending September 30, 2020, and the total amount of loans due, and paid, as of December 31, 2020.

(C) A filterable and sortable table, produced from PeopleSoft on March 31, 2021, which lists all existing and proposed positions by agency, position number, past and current job titles, whether the position is regular or temporary, whether the position is filled or vacant, the date that any vacant position became vacant, the date the position was posted as vacant, and:

(i) Actual Fiscal Year 2019 expenditures for the position, with columns for salary, fringe benefits, and overtime for the position;

(ii) Actual Fiscal Year 2020 expenditures for the position, with columns for salary, fringe benefits, and overtime for the position;

(iii) Projected Fiscal Year 2021 expenditures for the position, with columns for salary, fringe benefits, and overtime for the position;

(iv) Approved Fiscal Year 2021 expenditures for the position, with columns for salary, fringe benefits, and overtime for the position;

(v) Proposed Fiscal Year 2022 budget for the position by fund, program, and activity or project and columns for salary, fringe benefits, and overtime for the position;

(vi) Proposed Fiscal Year 2022 vacancy savings for the position, with columns for salary, fringe benefits, and overtime for the identified vacancy savings;

(D) A table summarizing the fixed cost budgets by agency, CSG, and property address, which shall include the:

- (i) Actual Fiscal Year 2019 expenditures;
- (ii) Actual Fiscal Year 2020 expenditures;
- (iii) Approved Fiscal Year 2021 expenditures;
- (iv) Fiscal Year 2021 expenditures to date;
- (v) Proposed Fiscal Year 2022 budget; and
- (vi) A description of the methodology used to determine the

amount budgeted;

(E) A list, by agency, of all special-purpose-revenue-fund balances, each fund-balance use, carryover of funds from prior fiscal years, a narrative description of each fund, and the revenue source for each special-purpose-revenue fund, which shall include the:

- (i) Actual amounts for Fiscal Year 2019;
- (ii) Actual amounts for Fiscal Year 2020;
- (iii) Approved amounts for Fiscal Year 2021; and
- (iv) Proposed amounts for Fiscal Year 2022;

(F) A table of all intra-district funds included in the Fiscal Year 2022 budget, including the receiving and transmitting agency, whether there is a signed Memorandum of Understanding (“MOU”) for each intra-district funding arrangement, the date the MOU was signed, and the expiration date of the MOU;

(G) A table showing all tax-supported debt issued and authorized within and above the debt cap and spending authority remaining within the cap;

(H) A summary table, which shall include a list of all intra-agency and inter-agency changes of funding, with a narrative description of each change sufficient to provide an understanding of the change in funds and its impact on services;

(I) A crosswalk for any agency that has undergone a budget restructuring in Fiscal Year 2021 or which would undergo a proposed budget restructuring in Fiscal Year 2022 that shows the agency’s allocations by program, activity, and CSG before the restructuring under the new or proposed structure;

(J) A table showing each agency’s actual fringe rate and amount for Fiscal Years 2019 and 2020, the approved rate and amount for Fiscal Year 2021, and the proposed rate and amount for Fiscal Year 2022;

(K) A spreadsheet detailing each revenue source by line item, including the actual amount received for that revenue line item in the prior 2 fiscal years and the amount projected to be received for that revenue line item in the proposed budget;

(L) Copies of all agency operating, capital, FTE, and programmatic budget enhancement requests, including the “Form B” for all agencies, and any similar documentation

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describing in detail agencies' budget needs or requests, consistent with D.C. Official Code § 47-318.05a;

(M)(i) A master schedule of fees collected by the District, by agency, in a filterable and sortable format, which shall include:

- (I) Each fee collected;
- (II) The amount collected from each fee;
- (III) The statute or regulation authorizing the fee;
- (IV) The fund or special purpose revenue fund where the

fee is deposited;

(V) The total revenue collected from each fee for Fiscal Year 2019, Fiscal Year 2020, and Fiscal Year 2021 to date; and

(VI) Whether the fee can be paid online;

(ii) For the purposes of this subparagraph, the term "fee" includes fines and other charges;

(N) Spending plans for all capital projects with proposed budget authority of \$10 million or more;

(O) A filterable and sortable spreadsheet listing every reprogramming, including those that did not require Council approval, for each of the past 3 fiscal years, by agency, which shall include:

(i) The source of the reprogrammed funds, by program, activity, and service level; and

(ii) The recipient of the reprogrammed funds, whether internal or external, by program, activity, and service level;

(P) A filterable and sortable table showing the proposed Fiscal Year 2022 budget and financial plan by agency, program, activity, and CSG;

(Q) A summary table showing anticipated expenditures for facilities maintenance, organized by owner agency; and

(R) A filterable and sortable spreadsheet of all leases funded by the proposed budget, including the following information for each lease:

- (i) Agency utilizing the leased space;
- (ii) Square footage;
- (iii) Whether the lease is existing, new, or anticipated;
- (iv) Start date and renewal date;
- (v) Number of full-time employees working or expected to work in

the leased space;

- (vi) Actual Fiscal Year 2019 expenditures;
- (vii) Actual Fiscal Year 2020 expenditures;
- (viii) Approved Fiscal Year 2021 expenditures;
- (ix) Fiscal Year 2021 expenditures to date; and
- (x) Proposed Fiscal Year 2022 budget.

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Sec. 4. If the Mayor proposes a revised budget for Fiscal Year 2021, the revised budget transmittal shall include the following:

(1) A narrative explanation of the proposed changes, including the sources and uses of any increase or decrease;

(2) A filterable and sortable spreadsheet of all proposed changes that includes columns for:

(i) Agency;

(ii) Program;

(iii) Activity;

(iv) Service level;

(v) CSG;

(vi) Fund type;

(vii) Approved Fiscal Year 2021 budget;

(viii) Revised Fiscal Year 2021 budget as of date of the proposed budget; and

(ix) The proposed change.

Sec. 5. Pursuant to Title XIV-A of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective May 16, 1995 (D.C. Law 11-16; D.C. Official Code § 1-614.11 *et seq.*), the Mayor shall submit to each Councilmember and the Council Officers, and make available to the public, not later than January 31, 2021, all performance accountability reports for Fiscal Year 2020 that cover all publicly funded activities of each District government agency.

Sec. 6. Pursuant to section 446 of the Home Rule Act, the Council's budget-review period shall begin after the date that all materials required to be submitted by sections 2 through 4, except for section 3(2)(M), have been submitted in accordance with this resolution and the Council's rules.

Sec. 7. The Council shall transmit a copy of this resolution, upon its adoption, to the Mayor.

Sec. 8. This resolution shall take effect immediately upon the first date of publication in the District of Columbia Register.