Chairman Phil Mendelson

A PROPOSED RESOLUTION

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

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, 2021, 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, 2021, 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 2021 Budget Submission Requirements Resolution of 2019".

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 19, 2020, 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, 2021.

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

35 proposed budget shall contain a summary statement and a table showing the proposed budget and
36 financial plan, to include the following:
37 (i) Actual revenues and expenditures for Fiscal Year 2018, actual
38 revenues and expenditures for Fiscal Year 2019, projected revenues and expenditures for the
39 Fiscal Year 2020 approved and revised budgets, projected revenues and expenditures for the
40 Fiscal Year 2021 proposed budget, and projected revenues and expenditures for Fiscal Years
41 2022 through 2024;
42 (ii) Revenues by source (local, dedicated tax, special purpose,
43 federal, and private);
44 (iii) Expenditures by appropriation title; and
45 (iv) Expenditure growth assumptions used to develop the financial
46 plan by agency and Comptroller Source Group ("CSG");
47 (B) A detailed explanation of the revenue assumptions used for the
48 proposed budget and financial plan to include the following for each special local, dedicated tax
49 and special purpose fund:
50 (i) Actual Fiscal Year 2018 revenue or local fund transfers;
51 (ii) Fiscal Year 2018 end-of-year fund balance;
52 (iii) Actual Fiscal Year 2019 revenue or local fund transfers;
53 (iv) Fiscal Year 2019 end-of-year fund balance;
54 (v) Certified revenues and anticipated local fund transfers for
55 Fiscal Years 2020 through 2024; and

56 (vi) Certification from the Chief Financial Officer that projected
57 fund revenues and transfers are consistent with current policies and proposed policies included in
58 the Mayor's Fiscal Year 2021 Budget Support Act;
59 (C) For each agency or separate Organizational Level I line item in the
60 District's annual budget:
61 (i) The following information shall be provided in table format for
62 Fiscal Year 2018 actual, Fiscal Year 2019 actual, Fiscal Year 2020 approved budget, Fiscal Year
63 2021 budget as included in the current approved financial plan, and the proposed Fiscal Year
64 2021 budget:
65 (I) Total operating budget, capital budget, and full-time
66 equivalents ("FTEs") allocated to each;
67 (II) Amount of funding and FTEs by revenue source (local,
68 dedicated tax, special purpose, federal, private, intra-district, and capital), to include all funding
69 to be transferred to special local funds;
70 (III) Operating budget expenditures by CSG;
71 (IV) Operating budget expenditures and FTEs by Program
72 (Organizational Level II) and Activity (Organizational Level III); and
73 (V) Itemized changes, by revenue type, between the Fiscal
74 Year 2020 approved budget and the Fiscal Year 2021 proposed budget;
75 (ii) The following information shall be provided in narrative form:
76 (I) A description of each Program and Activity that
77 explains the purpose and services to be provided; and

78 (II) An explanation of each proposed programmatic change
79 and its corresponding budget amount by Program, Activity, CSG, and fund type, disaggregated
80 for any change greater than $50,000;
81 (iii) A program performance report, provided in an appendix
82 published on the website of the Office of the Chief Financial Officer, which shall include the
83 status of efforts to comply with the reports of the District of Columbia Auditor;
84 (2) School-related budget documents as follows:
85 (A) A summary statement or table showing the number of full-time and
86 part-time school-based personnel in the District of Columbia Public Schools, by school level
87 (e.g., elementary, middle, junior high, pre-kindergarten through 8th grade, senior high school)
88 and school, including school-based personnel funded by other District agencies, federal funds, or
89 private funds;
90 (B) A summary statement or table showing the number of special-
91 education students served by school level (e.g., elementary, junior high), including the number of
92 students who are eligible for Medicaid services;
93 (C) A summary table showing the projected enrollment and local budget
94 of each public charter school;
95 (D) A summary table showing the projected enrollment and budget, by
96 fund type, of each District of Columbia public school;
97 (E) For each District of Columbia public school, a summary statement or
98 table of the local-funds budget, including the methodology used to determine each school's local

99 funding and a separate budget line item for at-risk funding allocated to the school, as coded in
100 the system of record, the System of Accounting and Reporting (SOAR); and
101 (F) A table showing the amount of at-risk funding allocated to central
102 office, the amount allocated to school support, and the amount allocated to each school, as coded
103 in SOAR;
104 (3) Agency budgets shall be structured to ensure accessibility and transparency
105 regarding the way taxpayer dollars will be disbursed. Agency budget structures should align with
106 current or proposed agency organizational structures and programs and clearly indicate the
107 source and amount of funding needed for each individual program, facility, or venue identified
108 on the agency's website. Agency Program and Activity titles shall be specific and descriptive
109 and reflect the programs and activities within the agency. The following shall be eliminated:
110 (A) Program titles that reiterate the agency name;
111 (B) Duplicate Program and Activity titles within an agency; and
112 (C) Discretionary budget that is not clearly identified and explained.
113 (4) A Capital Improvements Plan ("CIP") for Fiscal Years 2021 through 2026 that
114 is based on the current approved CIP and the current schedule of investment in existing capital
115 assets that is needed to attain and maintain a state of good repair. The proposed CIP shall include
116 all capital projects (inclusive of subprojects) as defined in section 103(8) of the Home Rule Act.
117 The proposed CIP shall be presented separately in one volume and shall include the following
118 information:
119 (A) A detailed description for each project with planned allotment in
120 Fiscal Years 2021 through 2026. The projects shall be organized alphabetically by title,

121 summarized by owner agency, and listed in a table of contents. Each project description shall
122 include the following:
123 (i) A specific scope consistent with the project title;
124 (ii) The purpose;
125 (iii) The current status;
126 (iv) The location (address and ward, if applicable);
127 (v) A facility name or identifier, if applicable;
128 (vi) Appropriate maps or other graphics;
129 (vii) The estimated useful life;
130 (viii) The current estimated full-funded cost;
131 (ix) Proposed sources of funding;
132 (x) Current allotments, expenditures, and encumbrances;
133 (xi) Proposed allotments by fiscal year;
134 (xii) For each pool project, a Fiscal Year 2021 spending plan that
135 identifies the specific District assets that will be improved with the proposed budget; provided,
136 that spending of more than $5 million on a specific asset shall be budgeted in a separate project;
137 (xiii) The change in budget authority request from the prior year;
138 (xiv) The number of FTE positions and the amount of Personnel
139 Services budget to be funded with the project, as a percentage of the proposed allotment;
140 (xv) The estimated impact that the project will have on the annual
141 operating budget, to include the required ongoing maintenance and repair funding needed to
142 avoid deferred maintenance costs; and

143 (xvi) Projected dates and actual dates where applicable for project
144 environmental approvals, design start, design complete, construction start, construction
145 complete, and closeout that are consistent with the budget request;
146 (B) A chart identifying the estimated funding gaps for capital maintenance
147 projects and new capital projects in each fiscal year of the current approved and proposed CIPs
148 and an explanation of the progress being made in closing those gaps. The explanation shall
149 address projects being funded through public-private partnerships ("P3s") and identify the
150 impact that the proposed P3s will have on the financial plan and debt-cap analysis.
151 (C) The proposed Highway Trust Fund budget and the projected local
152 Highway Trust Fund cash flow for Fiscal Years 2021 through 2026, with actual expenditures for
153 Fiscal Year 2019 and the approved plan for Fiscal Year 2020;
154 (D) A capital budget pro forma setting forth the sources and uses of new
155 allotments by fund detail and owner agency;
156 (E) An explanation of the debt-cap analysis used to formulate the capital
157 budget and a table summarizing the analysis by fiscal year, which shall include total borrowing,
158 total debt service, total expenditures, the ratio of debt service to expenditures, and the balance of
159 debt-service capacity for each fiscal year included in the capital improvement plan; and
160 (F) An analysis, prepared by the Mayor, of whether the proposed CIP is
161 consistent with the Comprehensive Plan, Transportation Improvement Program, Washington
162 Metropolitan Area Transit Authority capital budget, and other relevant planning programs,
163 proposals, or elements developed by the Mayor as the central planning agency for the District.

164 The Mayor's analysis shall highlight and explain any differences between the proposed CIP and
165 other programs and plans on a project-by-project basis.
166 (5) Additional documents as follows:
167 (A) Copies of all documents referenced in and supportive of the budget
168 justification for Fiscal Year 2021, including the proposed Fiscal Year 2021 Local Budget Act of
169 2020, proposed Fiscal Year 2021 Federal Portion Budget Request Act of 2020, and any other
170 legislation that is necessary for implementation of the proposed budget for the District for Fiscal
171 Year 2021; provided, that the proposed Fiscal Year 2021 Federal Portion Budget Request Act of
172 2020 shall reflect the actual budget requests from the named entities.
173 (B) The proposed Housing Production Trust Fund budget and the
174 projected cash flow to include actual Fiscal Year 2018 revenue and expenditures, Fiscal Year
175 2018 end-of-year fund balance, Fiscal Year 2019 revenue and expenditures, Fiscal Year 2019
176 end-of-year fund balance, certified revenues for Fiscal Year 2020 through Fiscal Year 2024, and
177 planned expenditures for Fiscal Year 2020 through Fiscal Year 2024. This shall include the total
178 amount of loan repayments due to the Housing Production Trust Fund, and the total amount paid,
179 as of September 30, 2019, and the total amount of loans due, and paid, as of December 31. 2019.
180 (C) A sortable table, produced from PeopleSoft on March 19, 2020, which
181 lists all existing and proposed positions by agency, position number, past and current job titles,
182 whether the position is regular or temporary, whether the position is filled or vacant, the date that
183 any vacant position became vacant, and the date the position was posted as vacant, and:
184 (i) Actual Fiscal Year 2018 expenditures for the position, including
185 a column showing overtime for the position;

186 (ii) Actual Fiscal Year 2019 expenditures for the position,

187 including a column showing overtime for the position;

188 (iii) Projected Fiscal Year 2020 expenditures for the position,

189 including a column showing overtime for the position;

190 (iv) Approved Fiscal Year 2020 expenditures for the position;

191 (v) Proposed Fiscal Year 2021 budget for the position by fund,

192 program and activity or project; and

193 (vi) Proposed Fiscal Year 2021 vacancy savings for the position;

194 (D) A table summarizing the fixed cost budgets by agency, CSG, and

195 address, which shall include the:

196 (i) Actual Fiscal Year 2018 expenditures;

197 (ii) Actual Fiscal Year 2019 expenditures;

198 (iii) Approved Fiscal Year 2020 expenditures:

199 (iv) Projected Fiscal Year 2020 expenditures; and

200 (v) Proposed Fiscal Year 2021 budget.

201 (E) A list, by agency, of all special-purpose-revenue-fund balances, each

202 fund-balance use, carryover of funds from prior fiscal years, a narrative description of each fund,

203 and the revenue source for each special-purpose-revenue fund, which shall include the:

204 (i) Actual amounts for Fiscal Year 2018;

205 (ii) Actual amounts for Fiscal Year 2019;

206 (iii) Approved amounts for Fiscal Year 2020; and

207 (iv) Proposed amounts for Fiscal Year 2021;

208 (F) A table of all intra-district funds included in the Fiscal Year 2021
209 budget, including the receiving and transmitting agency, and whether there is a signed
210 Memorandum of Understanding for each intra-district funding arrangement;
211 (G) A table showing all tax-supported debt issued and authorized within
212 and above the debt cap and spending authority remaining within the cap;
213 (H) A summary table, which shall include a list of all intra-agency and
214 inter-agency changes of funding, with a narrative description of each change sufficient to provide
215 an understanding of the change in funds and its impact on services;
216 (I) A detailed crosswalk, for any agency that has undergone a budget
217 restructuring in Fiscal Year 2020, or which would undergo a proposed budget restructuring in
218 Fiscal Year 2021, that shows the agency's allocations by program, activity and CSG before the
219 restructuring under the new or proposed structure;
220 (J) A table showing each agency's actual fringe rate and amount for Fiscal
221 Years 2018 and 2019, the approved rate and amount for Fiscal Year 2020, and the proposed rate
222 and amount for Fiscal Year 2021;
223 (K) A spreadsheet detailing each revenue source by line item including the
224 actual amount received for that revenue line item in the prior 2 fiscal years and the amount
225 projected to be received for that revenue line item in the proposed budget;
226 (L) Copies of all agency operating, capital, FTE, and programmatic budget
227 enhancement requests, including the "Form B" for all agencies, and any similar documentation
228 describing in detail agencies' budget needs or requests, consistent with D.C. Official Code § 47-
229 318.05a;

230 (M)(i) A master schedule of fees collected by the District, by agency,
231 which shall include:
232 (I) Each fee collected;
233 (II) The amount collected from each fee;
234 (III) The statute or regulation authorizing the fee;
235 (IV) The fund or special purpose revenue fund where the
236 fee is deposited;
237 (V) The total revenue collected from each fee for Fiscal
238 Year 2018, Fiscal Year 2019, and Fiscal Year 2020 to date; and
239 (VI) Whether the fee can be paid online;
240 (ii) For the purposes of this subparagraph, the term "fee" includes
241 fines and other charges;
242 (iii) The master schedule shall be transmitted in an electronic
243 format to the Council Budget Office;
244 (N) Spending plans for all capital projects with proposed budget authority
245 of $10 million or more; and
246 (O) A spreadsheet listing every reprogramming, including those that did
247 not require Council approval, for each of the past three fiscal years, by agency, in a format
248 suitable for filtering and sorting, which shall include:
249 (i) The source of the reprogrammed funds, by program, activity,
250 and service level; and

251 (ii) The recipient of the reprogrammed funds, whether internal or
252 external, by program, activity, and service level;
253 Sec. 4. Pursuant to Title XIV-A of the District of Columbia Government Comprehensive
254 Merit Personnel Act of 1978, effective May 16, 1995 (D.C. Law 11-16; D.C. Official Code § 1-
255 614.11 *et seq.*), the Mayor shall submit to each Councilmember and the Council Officers, and
256 make available to the public, not later than January 31, 2019, all performance accountability
257 reports for Fiscal Year 2018 that cover all publicly funded activities of each District government
258 agency.
259 Sec. 5. Pursuant to section 446 of the Home Rule Act, the Council's budget-review
260 period shall begin after the date that all materials required to be submitted by sections 2 through
261 4, except for section 3(5)(M), have been submitted in accordance with this resolution and the
262 Council's rules.
263 Sec. 6. The Council shall transmit a copy of this resolution, upon its adoption, to the
264 Mayor.
265 Sec. 7. This resolution shall take effect immediately upon the first date of publication in
266 the District of Columbia Register.