


Chairman Phil Mendelson

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7 A PROPOSED RESOLUTION
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12 IN THE COUNCIL OF THE DISTRICT OF COLUMBIA
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18 To establish the date by which the Mayor shall submit to the Council the proposed budget for the
19 government of the District of Columbia for the fiscal year ending September 30, 2022, to
20 identify information and documentation to be submitted to the Council with the proposed
21 budget for the government of the District of Columbia for the fiscal year ending
22 September 30, 2022, and to require the Mayor to submit performance plans and
23 accountability reports pursuant to Title XIV-A of the District of Columbia Government
24 Comprehensive Merit Personnel Act of 1978.
25

26 RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this
27 resolution may be cited as the “Fiscal Year 2022 Budget Submission Requirements Resolution of
28 2020”.

29 Sec. 2. Pursuant to section 442(a) of the District of Columbia Home Rule Act, approved
30 December 24, 1973 (87 Stat. 798; D.C. Official Code § 1-204.42(a)) (“Home Rule Act”), the
31 Mayor shall submit to the Council, and make available to the public, not later than March 31,
32 2021, the proposed budget for the District government and related budget documents required by
33 sections 442, 443, and 444 of the Home Rule Act (D.C. Official Code §§ 1-204.42, 1-204.43,
34 and 1-204.44), for the fiscal year ending September 30, 2022.

35 Sec. 3. The proposed budget shall contain:

36 (1) Required budget documents as follows:

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

41 (i) Actual revenues and expenditures for Fiscal Year 2019, actual
42 revenues and expenditures for Fiscal Year 2020, projected revenues and expenditures for the
43 Fiscal Year 2021 approved and revised budgets, projected revenues and expenditures for the
44 Fiscal Year 2022 proposed budget, and projected revenues and expenditures for Fiscal Years
45 2022 through 2025;

46 (ii) Revenues by source (local, dedicated tax, special purpose,
47 federal, and private);

48 (iii) Expenditures by appropriation title; and

49 (iv) Expenditure growth assumptions used to develop the financial
50 plan by agency and Comptroller Source Group (“CSG”);

51 (B) A detailed explanation of the revenue assumptions used for the
52 proposed budget and financial plan to include the following for each dedicated tax and special
53 purpose fund:

54 (i) Actual Fiscal Year 2019 revenue;

55 (ii) Fiscal Year 2019 end-of-year fund balance;

56 (iii) Actual Fiscal Year 2020 revenue;

57 (iv) Fiscal Year 2020 end-of-year fund balance;

58 (v) Certified revenues for Fiscal Years 2021 through 2025; and
59 (vi) Certification from the Chief Financial Officer that projected
60 fund revenues and transfers are consistent with current policies and proposed policies included in
61 the Mayor's Fiscal Year 2022 Budget Support Act;

62 (C) For each agency or separate Organizational Level I line item in the
63 District's annual budget:

64 (i) The following information shall be provided in table format for
65 Fiscal Year 2019 actual, Fiscal Year 2020 actual, Fiscal Year 2021 approved budget, and the
66 proposed Fiscal Year 2022 budget:

67 (I) Total operating budget, capital budget, and full-time
68 equivalents ("FTEs") allocated to each;

69 (II) Amount of funding and FTEs by revenue source (local,
70 dedicated tax, special purpose, federal, private, and intra-district);

71 (III) Operating budget expenditures by CSG;

72 (IV) Operating budget expenditures and FTEs by Program
73 (Organizational Level II) and Activity (Organizational Level III); and

74 (V) Itemized changes, by revenue type, between the Fiscal
75 Year 2021 approved budget and the Fiscal Year 2022 proposed budget;

76 (ii) The following information shall be provided in narrative form:

77 (I) A description of each Program and Activity that
78 explains the purpose and services to be provided; and

79 (II) An explanation of each proposed programmatic change
80 and its corresponding budget amount by Program, Activity, CSG, and fund type, disaggregated
81 for any change greater than \$100,000;

82 (iii) A program performance report, provided in an appendix
83 published on the website of the Office of the Chief Financial Officer, which shall include the
84 status of efforts to comply with the reports of the District of Columbia Auditor;

85 (D) School-related budget documents as follows:

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

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

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

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

98 (v) For each District of Columbia public school, a summary
99 statement or table of the local-funds budget, including the methodology used to determine each

100 school's local funding and a separate budget line item for at-risk funding allocated to the school,
101 as coded in the system of record, the System of Accounting and Reporting ("SOAR"); and

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

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

- 112 (i) Program titles that reiterate the agency name;
113 (ii) Duplicate Program and Activity titles within an agency; and
114 (iii) Discretionary budget that is not clearly identified and
115 explained.

116 (F) A Capital Improvements Plan ("CIP") for Fiscal Years 2022 through
117 2027 that is based on the current approved CIP and the current schedule of investment in existing
118 capital assets that is needed to attain and maintain a state of good repair. The proposed CIP shall
119 include all capital projects (inclusive of subprojects) as defined in section 103(8) of the Home
120 Rule Act (D.C. Official Code § 1-201.03(8)). The proposed CIP shall be presented separately in
121 one volume and shall include the following information:

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

- 126 (I) A specific scope consistent with the project title;
- 127 (II) The purpose;
- 128 (III) The current status;
- 129 (IV) The location (address and ward, if applicable);
- 130 (V) A facility name or identifier, if applicable;
- 131 (VI) Appropriate maps or other graphics;
- 132 (VII) The estimated useful life;
- 133 (VIII) The current estimated full-funded cost;
- 134 (IX) Proposed sources of funding;
- 135 (X) Current allotments, expenditures, and encumbrances;
- 136 (XI) Proposed allotments by fiscal year;
- 137 (XII) For each pool project, a Fiscal Year 2022 spending
138 plan that identifies the specific District assets that will be improved with the proposed budget;
139 provided, that spending of more than \$5 million on a specific asset shall be budgeted in a
140 separate project;
- 141 (XIII) The change in budget authority request from the
142 prior year;

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

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

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

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

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

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

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

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

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

173 (2) Additional documents as follows:

174 (A) Copies of all documents referenced in and supportive of the budget
175 justification for Fiscal Year 2022, including the proposed Fiscal Year 2022 Local Budget Act of
176 2021, proposed Fiscal Year 2022 Federal Portion Budget Request Act of 2021, and any other
177 legislation that is necessary for implementation of the proposed budget for the District for Fiscal
178 Year 2022; provided, that the proposed Fiscal Year 2022 Federal Portion Budget Request Act of
179 2020 shall reflect the actual budget requests from the named entities.

180 (B) The proposed Housing Production Trust Fund budget and the
181 projected cash flow to include actual Fiscal Year 2019 revenue and expenditures, Fiscal Year
182 2019 end-of-year fund balance, Fiscal Year 2020 revenue and expenditures, Fiscal Year 2020
183 end-of-year fund balance, certified revenues for Fiscal Year 2021 through Fiscal Year 2025, and
184 planned expenditures for Fiscal Year 2021 through Fiscal Year 2025. This shall include the total
185 amount of loan repayments due to the Housing Production Trust Fund, and the total amount paid,

186 per audited annual statement through the year ending September 30, 2020, and the total amount
187 of loans due, and paid, as of December 31, 2020.

188 (C) A filterable and sortable table, produced from PeopleSoft on March
189 31, 2021, which lists all existing and proposed positions by agency, position number, past and
190 current job titles, whether the position is regular or temporary, whether the position is filled or
191 vacant, the date that any vacant position became vacant, the date the position was posted as
192 vacant, and:

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

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

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

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

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

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

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

208 (i) Actual Fiscal Year 2019 expenditures;
209 (ii) Actual Fiscal Year 2020 expenditures;
210 (iii) Approved Fiscal Year 2021 expenditures;
211 (iv) Fiscal Year 2021 expenditures to date;
212 (v) Proposed Fiscal Year 2022 budget; and
213 (vi) A description of the methodology used to determine the
214 amount budgeted;

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

218 (i) Actual amounts for Fiscal Year 2019;
219 (ii) Actual amounts for Fiscal Year 2020;
220 (iii) Approved amounts for Fiscal Year 2021; and
221 (iv) Proposed amounts for Fiscal Year 2022;

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

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

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

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

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

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

241 (L) Copies of all agency operating, capital, FTE, and programmatic budget
242 enhancement requests, including the "Form B" for all agencies; and any similar documentation
243 describing in detail agencies' budget needs or requests, consistent with D.C. Official Code § 47-
244 318.05a;

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

247 (I) Each fee collected;

248 (II) The amount collected from each fee;

249 (III) The statute or regulation authorizing the fee;

250 (IV) The fund or special purpose revenue fund where the
251 fee is deposited;

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

254 (VI) Whether the fee can be paid online;

255 (ii) For the purposes of this subparagraph, the term “fee” includes
256 fines and other charges;

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

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

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

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

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

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

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

- 272 (i) Agency utilizing the leased space;
- 273 (ii) Square footage;
- 274 (iii) Whether the lease is existing, new, or anticipated;
- 275 (iv) Start date and renewal date;
- 276 (v) Number of full-time employees working or expected to work in
- 277 the leased space;
- 278 (vi) Actual Fiscal Year 2019 expenditures;
- 279 (vii) Actual Fiscal Year 2020 expenditures;
- 280 (viii) Approved Fiscal Year 2021 expenditures;
- 281 (ix) Fiscal Year 2021 expenditures to date; and
- 282 (x) Proposed Fiscal Year 2022 budget.

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

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

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

- 289 (i) Agency;
- 290 (ii) Program;
- 291 (iii) Activity;
- 292 (iv) Service level;
- 293 (v) CSG;

- 294 (vi) Fund type;
- 295 (vii) Approved Fiscal Year 2021 budget;
- 296 (viii) Revised Fiscal Year 2021 budget as of date of the proposed
- 297 budget; and
- 298 (ix) The proposed change.

299 Sec. 5. Pursuant to Title XIV-A of the District of Columbia Government Comprehensive
300 Merit Personnel Act of 1978, effective May 16, 1995 (D.C. Law 11-16; D.C. Official Code § 1-
301 614.11 *et seq.*), the Mayor shall submit to each Councilmember and the Council Officers, and
302 make available to the public, not later than January 31, 2021, all performance accountability
303 reports for Fiscal Year 2020 that cover all publicly funded activities of each District government
304 agency.

305 Sec. 6. Pursuant to section 446 of the Home Rule Act, the Council's budget-review
306 period shall begin after the date that all materials required to be submitted by sections 2 through
307 4, except for section 3(2)(M), have been submitted in accordance with this resolution and the
308 Council's rules.

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

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