


Chairman Phil Mendelson

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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, 2023, 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, 2023, 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 2023 Budget Submission Requirements Resolution of 2021”.

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 16, 2022, 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, 2023.

Sec. 3. The submission documents shall include:

35 (1) A multi-volume publication that details and explains the proposed budget and
36 financial plan, including:

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, including:

41 (i) Actual revenues and expenditures for Fiscal Year 2020, actual
42 revenues and expenditures for Fiscal Year 2021, projected revenues and expenditures for the
43 Fiscal Year 2022 approved and revised budgets, projected revenues and expenditures for the
44 Fiscal Year 2023 proposed budget, and projected revenues and expenditures for Fiscal Years
45 2023 through 2026;

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

48 (iii) Expenditures by appropriation title;

49 (B) A detailed explanation of the revenue assumptions used for the
50 proposed budget and financial plan, including the assumptions supporting policy proposals
51 impacting General Fund revenues, and the following for each dedicated tax and special purpose
52 fund:

53 (i) Actual Fiscal Year 2020 revenue;

54 (ii) Fiscal Year 2020 end-of-year fund balance;

55 (iii) Actual Fiscal Year 2021 revenue;

56 (iv) Fiscal Year 2021 end-of-year fund balance;

57 (v) Certified revenues for Fiscal Years 2022 through 2026; and
58 (vi) Certification from the Chief Financial Officer that projected
59 fund revenues and transfers are consistent with current policies and proposed policies included in
60 the Mayor's Fiscal Year 2023 Budget Support Act;

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

- 64 (i) Actual amounts for Fiscal Year 2020;
- 65 (ii) Actual amounts for Fiscal Year 2021;
- 66 (iii) Approved amounts for Fiscal Year 2022; and
- 67 (iv) Proposed amounts for Fiscal Year 2023;

68 (D) For each agency or separate Organizational Level I line item in the
69 District's annual budget:

- 70 (i) The agency budget structure shall :
 - 71 (I) Ensure accessibility and transparency regarding the way
72 taxpayer dollars will be disbursed;
 - 73 (II) Align with current or proposed agency organizational
74 structures and programs and clearly indicate the source and amount of funding needed for each
75 individual program, facility, or venue identified on the agency's website; and
 - 76 (III) Include Program and Activity titles that are specific
77 and descriptive and reflect the programs and activities within the agency;

78 (ii) The following information shall be provided in table format for
79 Fiscal Year 2020 actual, Fiscal Year 2021 actual, Fiscal Year 2022 approved budget, and the
80 proposed Fiscal Year 2023 budget:

81 (I) Total operating budget, capital budget, and full-time
82 equivalents (“FTEs”) allocated to each;

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

85 (III) Operating budget expenditures by Comptroller Source
86 Group (“CSG”);

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

89 (V) Itemized changes, by revenue type, between the Fiscal
90 Year 2022 approved budget and the Fiscal Year 2023 proposed budget;

91 (iii) The following information shall be provided in narrative form:

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

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

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

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(D) School-related budget information, including:

(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) A Capital Improvements Plan (“CIP”) for Fiscal Years 2023 through 2028 that is based on the current approved CIP and the current schedule of investment in existing

122 capital assets that is needed to attain and maintain a state of good repair. The proposed CIP shall
123 include all capital projects (inclusive of subprojects) as defined in section 103(8) of the Home
124 Rule Act (D.C. Official Code § 1-201.03(8)). The proposed CIP shall be presented separately in
125 one volume and shall include the following information:

126 (i) A detailed description for each project with planned allotment
127 in Fiscal Years 2023 through 2028. The projects shall be organized alphabetically by title,
128 summarized by owner agency, and listed in a table of contents. Each project description shall
129 include the following:

- 130 (I) A specific scope consistent with the project title;
- 131 (II) The purpose;
- 132 (III) The current status;
- 133 (IV) The location (address and ward, if applicable);
- 134 (V) A facility name or identifier, if applicable;
- 135 (VI) Appropriate maps or other graphics;
- 136 (VII) The estimated useful life;
- 137 (VIII) The current estimated full-funded cost;
- 138 (IX) Proposed sources of funding;
- 139 (X) Current allotments, expenditures, and encumbrances;
- 140 (XI) Proposed allotments by fiscal year;
- 141 (XII) For each pool project, a Fiscal Year 2023 spending
142 plan that identifies the specific District assets that will be improved with the proposed budget;

143 provided, that spending of more than \$5 million on a specific asset shall be budgeted in a
144 separate project;

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

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

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

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

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

161 (iii) The proposed Highway Trust Fund budget and the projected
162 local Highway Trust Fund cash flow for Fiscal Years 2023 through 2028, with actual
163 expenditures for Fiscal Year 2021 and the approved plan for Fiscal Year 2022;

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

166 (v) An explanation of the debt-cap analysis used to formulate the
167 capital budget and a table summarizing the analysis by fiscal year, which shall include total
168 borrowing, total debt service, total expenditures, the ratio of debt service to expenditures, and the
169 balance of debt-service capacity for each fiscal year included in the capital improvement plan;
170 and

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

177 (2) Legislation necessary to appropriate funds and implement the proposed budget
178 and financial plan, including the proposed Fiscal Year 2023 Local Budget Act of 2022, the
179 proposed Fiscal Year 2023 Federal Portion Budget Request Act of 2022, the proposed Fiscal
180 Year 2023 Budget Support Act of 2022, and any other legislation that is necessary for
181 implementation of the proposed budget for the District for Fiscal Year 2023; provided, that the
182 proposed Fiscal Year 2023 Federal Portion Budget Request Act of 2022 shall reflect the actual
183 budget requests from the named entities.

184 (3) Additional documents as follows:

185 (A) An updated spending plan for federal payments funds for COVID
186 relief, including:

187 (i) A detailed description of each investment and how the funds
188 will be spent by initiative, agency, program, activity, CSG, fund type, fund detail, and fiscal year
189 through FY 2025; and

190 (ii) The status of federal approvals needed for each investment;

191 (B) Expenditure growth assumptions used to develop the financial plan by
192 agency and CSG;

193 (C) A filterable and sortable table, produced from PeopleSoft on March
194 16, 2022, which lists all existing and proposed positions by agency, position number, past and
195 current job titles, whether the position is regular or temporary, whether the position is filled or
196 vacant, the date that any vacant position became vacant, the date the position was posted as
197 vacant, and:

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

200 (ii) Actual Fiscal Year 2021 expenditures for the position, with
201 columns for salary, fringe benefits, and overtime for the position;

202 (iii) Projected Fiscal Year 2022 expenditures for the position, with
203 columns for salary, fringe benefits, and overtime for the position;

204 (iv) Approved Fiscal Year 2022 expenditures for the position, with
205 columns for salary, fringe benefits, and overtime for the position;

206 (v) Proposed Fiscal Year 2023 budget for the position by fund,
207 program, and activity or project and columns for salary, fringe benefits, and overtime for the
208 position;

209 (vi) Proposed Fiscal Year 2023 vacancy savings for the position,
210 with columns for salary, fringe benefits, and overtime for the identified vacancy savings;

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

213 (i) Actual Fiscal Year 2020 expenditures;

214 (ii) Actual Fiscal Year 2021 expenditures;

215 (iii) Approved Fiscal Year 2022 expenditures;

216 (iv) Fiscal Year 2022 expenditures to date;

217 (v) Proposed Fiscal Year 2023 budget; and

218 (vi) A description of the methodology used to determine the
219 amount budgeted;

220 (E) A table of all intra-district funds included in the Fiscal Year 2023
221 budget, including the receiving and transmitting agency, whether there is a signed Memorandum
222 of Understanding (“MOU”) for each intra-district funding arrangement, the date the MOU was
223 signed, and the expiration date of the MOU;

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

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

229 (H) A crosswalk for any agency that has undergone a budget restructuring
230 in Fiscal Year 2022 or which would undergo a proposed budget restructuring in Fiscal Year 2023
231 that shows the agency’s allocations by program, activity, and CSG before the restructuring under
232 the new or proposed structure;

233 (I) A table showing each agency’s actual fringe rate and amount for Fiscal
234 Years 2020 and 2021, the approved rate and amount for Fiscal Year 2022, and the proposed rate
235 and amount for Fiscal Year 2023;

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

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

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

245 (I) Each fee collected;

246 (II) The amount collected from each fee;

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

248 (IV) The fund or special purpose revenue fund where the
249 fee is deposited;

250 (V) The total revenue collected from each fee for Fiscal
251 Year 2020, Fiscal Year 2021, and Fiscal Year 2022 to date; and

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

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

255 (M) Spending plans for all master projects in the proposed CIP ;

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

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

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

263 (O) A filterable and sortable table showing the proposed Fiscal Year 2023
264 budget and financial plan by agency, program, activity, and CSG;

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

267 (Q) The Housing Production Trust Fund annual report for Fiscal Year
268 2021, pursuant to section 4a of the Housing Production Trust Fund Act of 1988, effective
269 September 14, 2011 (D.C. Law 19-21; D.C. Official Code § 42–2803.01); 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 2020 expenditures;
279 (vii) Actual Fiscal Year 2021 expenditures;
280 (viii) Approved Fiscal Year 2022 expenditures;
281 (ix) Fiscal Year 2022 expenditures to date; and
282 (x) Proposed Fiscal Year 2023 budget.

283 Sec. 4. If the Mayor proposes a revised budget for Fiscal Year 2022, 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 2022 budget;
- 296 (viii) Revised Fiscal Year 2022 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, 2022, all performance accountability
303 reports for Fiscal Year 2021 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)(L), 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.