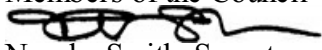


COUNCIL OF THE DISTRICT OF COLUMBIA
1350 Pennsylvania Avenue, N.W.
Washington D.C. 20004

Memorandum

To : Members of the Council
From :  Nyasha Smith, Secretary to the Council
Date : Tuesday, November 22, 2022
Subject : Referral of Proposed Legislation

Notice is given that the attached proposed legislation was introduced in the Office of the Secretary on Wednesday, November 16, 2022. Copies are available in Room 10, the Legislative Services Division.

TITLE: "Fiscal Year 2024 Budget Submission Requirements Resolution of 2022",
PR24-1055

INTRODUCED BY: Chairman Mendelson

Retained by the Council.

Attachment
cc: General Counsel
Budget Director
Legislative Services


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, 2024, 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, 2024, 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 2024 Budget Submission Requirements Resolution of 2022”.

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 22, 2023, 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, 2024.

Sec. 3. The submission documents shall include:

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

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

40 (i) Actual revenues and expenditures for Fiscal Year 2021, actual
41 revenues and expenditures for Fiscal Year 2022, projected revenues and expenditures for the
42 Fiscal Year 2023 approved and revised budgets, projected revenues and expenditures for the
43 Fiscal Year 2024 proposed budget, and projected revenues and expenditures for Fiscal Years
44 2024 through 2027;

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

47 (iii) Expenditures by appropriation title;

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

52 (i) Actual Fiscal Year 2021 revenue;

53 (ii) Fiscal Year 2021 end-of-year fund balance;

54 (iii) Actual Fiscal Year 2022 revenue;

55 (iv) Fiscal Year 2022 end-of-year fund balance;

56 (v) Certified revenues for Fiscal Years 2023 through 2027; and

57 (vi) Certification from the Chief Financial Officer that projected
58 fund revenues and transfers are consistent with current policies and proposed policies included in
59 the Mayor’s Fiscal Year 2024 Budget Support Act;

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

- 63 (i) Actual amounts for Fiscal Year 2021;
- 64 (ii) Actual amounts for Fiscal Year 2022;
- 65 (iii) Approved amounts for Fiscal Year 2023; and
- 66 (iv) Proposed amounts for Fiscal Year 2024;

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

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

77 (ii) The following information shall be provided in table format for
78 Fiscal Year 2021 actual, Fiscal Year 2022 actual, Fiscal Year 2023 approved budget, and the
79 proposed Fiscal Year 2024 budget:

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

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

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

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

88 (V) Itemized changes, by revenue type, between the Fiscal
89 Year 2023 approved budget and the Fiscal Year 2024 proposed budget;

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

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

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

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

99 (E) School-related budget information, including:

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

103 high school) and school, including school-based personnel funded by other District agencies,
104 federal funds, or private funds;

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

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

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

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

116 (vi) For DCPS:

117 (I) A table showing the amount of at-risk funding allocated
118 to central office, the amount allocated to school support, and the amount allocated to each
119 school, as coded in SOAR;

120 (II) A matrix for each school, depicting the total projected
121 enrollment for each school, where projected student counts are cross-tabulated by grade level
122 versus the following student statuses: special education level 1, special education level 2, special
123 education level 3, special education level 4, general education (i.e., no special education
124 services), extended school year ("ESY") level 1, ESY level 2, ESY level 3, ESY level 4, English
125 Language Learner, at-risk, and, as applicable, high school over-age at-risk;

126 (viii) For the Department of Health (“DOH”), the Department of
127 Behavioral Services (“DBH”), and the Office of the State Superintendent of Education, a table in
128 each agency budget showing the amount of funding and number of FTEs provided via:

129 (I) Interagency services to each DCPS campus, the DCPS
130 schoolwide activity, the DCPS central administration activity, and the DCPS school support
131 activity, where funding and FTEs are identified within each applicable agency’s budget down to
132 the fund detail, activity, and expenditure object levels; and

133 (II) In-kind services to DCPS campuses for which there are
134 no interagency transactions, such as school nursing staff at DOH and school-based mental health
135 clinicians at DBH;

136 (F) A Capital Improvements Plan (“CIP”) for Fiscal Years 2024 through
137 2029 that is based on the current approved CIP and the current schedule of investment in existing
138 capital assets that is needed to attain and maintain a state of good repair. The proposed CIP shall
139 include all capital projects (inclusive of subprojects) as defined in section 103(8) of the Home
140 Rule Act (D.C. Official Code § 1-201.03(8)). The proposed CIP shall be presented separately in
141 one volume and shall include the following information:

142 (i) A detailed description for each project with planned allotment
143 in Fiscal Years 2024 through 2029. The projects shall be organized alphabetically by title,
144 summarized by owner agency, and listed in a table of contents. Each project description shall
145 include the following:

146 (I) A specific scope consistent with the project title;

147 (II) The purpose;

148 (III) The current status;

- 149 (IV) The location (address and ward, if applicable);
- 150 (V) A facility name or identifier, if applicable;
- 151 (VI) Appropriate maps or other graphics;
- 152 (VII) The estimated useful life;
- 153 (VIII) The current estimated full-funded cost;
- 154 (IX) Proposed sources of funding;
- 155 (X) Current allotments, expenditures, and encumbrances;
- 156 (XI) Proposed allotments by fiscal year;
- 157 (XII) For each pool project, a Fiscal Year 2024 spending
- 158 plan that identifies the specific District assets that will be improved with the proposed budget;
- 159 provided, that spending of more than \$5 million on a specific asset shall be budgeted in a
- 160 separate project;
- 161 (XIII) The change in budget authority request from the
- 162 prior year;
- 163 (XIV) The number of FTE positions and the amount of
- 164 Personnel Services budget to be funded with the project, as a percentage of the proposed
- 165 allotment;
- 166 (XV) The estimated impact that the project will have on the
- 167 annual operating budget, to include the required ongoing maintenance and repair funding needed
- 168 to avoid deferred maintenance costs; and
- 169 (XVI) Projected dates and actual dates where applicable for
- 170 project environmental approvals, design start, design complete, construction start, construction
- 171 complete, and closeout that are consistent with the budget request;

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

177 (iii) The proposed Highway Trust Fund budget and the projected
178 local Highway Trust Fund cash flow for Fiscal Years 2024 through 2029, with actual
179 expenditures for Fiscal Year 2022 and the approved plan for Fiscal Year 2023;

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

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

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

193 (2) Legislation necessary to appropriate funds and implement the proposed budget
194 and financial plan, including the proposed Fiscal Year 2024 Local Budget Act of 2023, the

195 proposed Fiscal Year 2024 Federal Portion Budget Request Act of 2023, the proposed Fiscal
196 Year 2024 Budget Support Act of 2023, and any other legislation that is necessary for
197 implementation of the proposed budget for the District for Fiscal Year 2024; provided, that the
198 proposed Fiscal Year 2024 Federal Portion Budget Request Act of 2023 shall reflect the actual
199 budget requests from the named entities.

200 (3) Additional documents as follows:

201 (A) An updated spending plan for federal payment funds for COVID
202 relief, including:

203 (i) A detailed description of each investment and how the funds
204 will be spent by initiative, agency, program, activity, service, project number, CSG, fund type,
205 fund detail, and fiscal year through Fiscal Year 2026; including which investment will be
206 recurring and funded out of other sources when the federal funding expires;

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

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

210 (C) A filterable and sortable table, produced from PeopleSoft on March
211 22, 2023, which lists all existing and proposed positions by agency, position status, position
212 number, position title, vacancy status, hire date if filled, last filled date if vacant, the date the
213 position was posted as vacant, position grade, position step, whether the position is regular or
214 temporary, and:

215 (i) Actual Fiscal Year 2021 expenditures for the position, with
216 columns for salary, fringe benefits, and overtime for the position;

217 (ii) Actual Fiscal Year 2022 expenditures for the position, with
218 columns for salary, fringe benefits, and overtime for the position;

219 (iii) Projected Fiscal Year 2023 expenditures for the position, with
220 columns for salary, fringe benefits, and overtime for the position;

221 (iv) Approved Fiscal Year 2023 expenditures for the position, with
222 columns for salary, fringe benefits, and overtime for the position;

223 (v) Proposed Fiscal Year 2024 budget for the position, listing the
224 FTE's percentage distribution by funding source, appropriation fund(s), agency fund(s), program
225 code(s), activity code(s), service code(s) (if applicable), grant number(s) and title(s), and project
226 number(s) and title(s), along with columns for salary, fringe benefits, and overtime for the
227 position;

228 (vi) Proposed Fiscal Year 2024 vacancy savings for the position,
229 with columns for salary, fringe benefits, and overtime for the identified vacancy savings;

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

232 (i) Actual Fiscal Year 2021 expenditures;

233 (ii) Actual Fiscal Year 2022 expenditures;

234 (iii) Approved Fiscal Year 2023 expenditures;

235 (iv) Fiscal Year 2023 expenditures to date;

236 (v) Proposed Fiscal Year 2024 budget; and

237 (vi) A description of the methodology used to determine the
238 amount budgeted;

239 (E) A table of all interagency projects included in the Fiscal Year 2024
240 budget, including the buyer and seller agency, whether there is a signed Memorandum of
241 Understanding (“MOU”) for each interagency funding arrangement, the date the MOU was
242 signed, and the expiration date of the MOU;

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

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

248 (H) A crosswalk for any agency that has undergone a budget restructuring
249 in Fiscal Year 2023 or which would undergo a proposed budget restructuring in Fiscal Year 2024
250 that shows the agency’s allocations by program, activity, and CSG before the restructuring under
251 the new or proposed structure;

252 (I) A table showing each agency’s actual fringe rate and amount for Fiscal
253 Years 2021 and 2022, the approved rate and amount for Fiscal Year 2023, and the proposed rate
254 and amount for Fiscal Year 2024;

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

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

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

- 264 (I) Each fee collected;
- 265 (II) The amount collected from each fee;
- 266 (III) The statute or regulation authorizing the fee;
- 267 (IV) The fund or special purpose revenue fund where the
268 fee is deposited;
- 269 (V) The total revenue collected from each fee for Fiscal
270 Year 2021, Fiscal Year 2022, and Fiscal Year 2023 to date; and
- 271 (VI) Whether the fee can be paid online;

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

- 274 (M) Spending plans for all master projects in the proposed CIP;
- 275 (N) A filterable and sortable spreadsheet listing every reprogramming,
276 including those that did not require Council approval, for each of the past 3 fiscal years, by
277 agency, which shall include:
 - 278 (i) The source of the reprogrammed funds, by program, activity,
279 and service level; and
 - 280 (ii) The recipient of the reprogrammed funds, whether internal or
281 external, by program, activity, and service level;
- 282 (O) A filterable and sortable table showing the proposed Fiscal Year 2024
283 budget and financial plan by agency, program, activity, and CSG;

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

286 (Q) The Housing Production Trust Fund annual report for Fiscal Year
287 2022, pursuant to section 4a of the Housing Production Trust Fund Act of 1988, effective April
288 19, 2002 (D.C. Law 14-114; D.C. Official Code § 42-2803.01);

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

291 (i) Agency utilizing the leased space;

292 (ii) Square footage;

293 (iii) Whether the lease is existing, new, or anticipated;

294 (iv) Start date and renewal date;

295 (v) Number of full-time employees working or expected to work in
296 the leased space;

297 (vi) Actual Fiscal Year 2021 expenditures;

298 (vii) Actual Fiscal Year 2022 expenditures;

299 (viii) Approved Fiscal Year 2023 expenditures;

300 (ix) Fiscal Year 2023 expenditures to date; and

301 (x) Proposed Fiscal Year 2024 budget;

302 (S) A filterable and sortable spreadsheet identifying all enhancements,
303 both one-time and recurring, made to agency budgets within the Fiscal Year 2024 proposed
304 budget, including the following data columns for each enhancement:

305 (i) Agency code and agency title;

306 (ii) Appropriation fund code and title;

307 (iii) Agency fund code and title;

308 (iv) Program, activity, and service codes and titles;

309 (v) Comptroller source group;

310 (vi) Project number and title;

311 (vi) Recurring versus one-time enhancement;

312 (vii) Enhancement amounts for each fiscal year in the proposed

313 financial plan;

314 (viii) A description of the enhancement; and

315 (ix) The bill number and title of any legislation necessitating the

316 enhancement;

317 (T) A crosswalk of the Fiscal Year 2023 approved and revised agency

318 budgets as presented in the legacy financial system (SOAR) and the new financial system

319 (DIFS), including the following financial attributes:

320 (i) For SOAR: appropriated fund and fund detail, program code

321 and title, activity code and title, service activity code and title, grant number and title, project

322 number and title, and comptroller support group and title;

323 (ii) For DIFS: appropriated fund and fund description, program and

324 description by level, cost center by level and description, award ID and description, and project

325 and project description.

326 Sec. 4. If the Mayor proposes a revised budget for Fiscal Year 2023, the revised budget

327 transmittal shall include the following:

328 (1) A narrative explanation of the proposed changes, including the sources and

329 uses of any increase or decrease;

330 (2) A filterable and sortable spreadsheet of all proposed changes that includes

331 columns for:

332 (A) Agency;

333 (B) Program;

334 (C) Activity;

335 (D) Service level;

336 (E) CSG;

337 (F) Fund type;

338 (G) Approved Fiscal Year 2023 budget;

339 (H) Revised Fiscal Year 2023 budget as of date of the proposed budget;

340 and

341 (I) The proposed change.

342 Sec. 5. Pursuant to Title XIV-A of the District of Columbia Government Comprehensive
343 Merit Personnel Act of 1978, effective May 16, 1995 (D.C. Law 11-16; D.C. Official Code § 1-
344 614.11 *et seq.*), the Mayor shall submit to each Councilmember and the Council Officers, and
345 make available to the public, not later than January 31, 2023, all performance accountability
346 reports for Fiscal Year 2022 that cover all publicly funded activities of each District government
347 agency.

348 Sec. 6. Pursuant to section 446 of the Home Rule Act, the Council's budget-review
349 period shall begin after the date that all materials required to be submitted by sections 2 through
350 4, except for section 3(3)(L), have been submitted in accordance with this resolution and the
351 Council's rules.

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

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