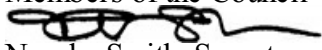


COUNCIL OF THE DISTRICT OF COLUMBIA
1350 Pennsylvania Avenue, N.W.
Washington D.C. 20004

Memorandum

To : Members of the Council
From :  Nyasha Smith, Secretary to the Council
Date : Tuesday, November 21, 2023
Subject : Referral of Proposed Legislation

Notice is given that the attached proposed legislation was introduced in the Office of the Secretary on Tuesday, November 21, 2023. Copies are available in Room 10, the Legislative Services Division.

TITLE: "Fiscal Year 2025 Budget Submission Requirements Resolution of 2023",
PR25-0537

INTRODUCED BY: Chairman Mendelson

Retained by the Council.

Attachment
cc: General Counsel
Budget Director
Legislative Services


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, 2025, 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, 2025, 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 2025 Budget Submission Requirements Resolution of 2023”.

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 20, 2024, 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, 2025.

Sec. 3. The submission documents shall include:

34 (1) A multi-volume publication that details and explains the proposed budget and
35 financial plan for the entire District government, including all subordinate agencies, independent
36 agencies, independent instrumentalities, and independent authorities (“agency”), as follows:

37 (A) Volume 1 shall include an executive summary for the proposed budget
38 and financial plan, including:

39 (i)(I) Actual revenues and expenditures for Fiscal Year 2022,
40 actual revenues and expenditures for Fiscal Year 2023, projected revenues and expenditures for
41 the Fiscal Year 2024 approved and revised budgets, projected revenues and expenditures for the
42 Fiscal Year 2025 proposed budget, and projected revenues and expenditures for Fiscal Years
43 2025 through 2028;

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

46 (III) Expenditures by appropriation title;

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

51 (I) Actual Fiscal Year 2022 revenue;

52 (II) Fiscal Year 2022 end-of-year fund balance;

53 (III) Actual Fiscal Year 2023 revenue;

54 (IV) Fiscal Year 2023 end-of-year fund balance;

55 (V) Certified revenues for Fiscal Years 2024 through 2028;

56 (VI) Certified fund balance use for Fiscal Years 2024
57 through 2028; and

58 (VII) Certification from the Chief Financial Officer that
59 projected fund revenues and transfers are consistent with current policies and proposed policies
60 included in the Mayor's proposed Fiscal Year 2025 Budget Support Act of 2024;

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

65 (I) Actual amounts for Fiscal Year 2022;

66 (II) Actual amounts for Fiscal Year 2023;

67 (III) Approved amounts for Fiscal Year 2024; and

68 (IV) Proposed amounts for Fiscal Year 2025;

69 (B) Volumes 2, 3, and 4 shall include the budget chapters for each agency
70 or separate Organizational Level I line item in the District's annual budget, as follows:

71 (i) The agency budget structure shall:

72 (I) Ensure accessibility and transparency regarding the way
73 taxpayer dollars will be disbursed;

74 (II) Align with current or proposed agency organizational
75 structures and programs and clearly indicate the source and amount of funding needed for each
76 individual program, facility, or venue identified on the agency's website; and

77 (III) Include Program and cost center titles that are specific
78 and descriptive and reflect the programs and activities within the agency;

79 (ii) The following information shall be provided in table format for
80 Fiscal Year 2022 actual, Fiscal Year 2023 actual, Fiscal Year 2024 approved budget, and the
81 proposed Fiscal Year 2025 budget:

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

84 (II) Amount of funding and FTEs by revenue source (local,
85 dedicated tax, special purpose, federal, private, and interagency);

86 (III) Operating budget expenditures by account group;

87 (IV) Operating budget expenditures and FTEs by program
88 (Organizational Level II) and cost center; and

89 (V) Itemized changes, by revenue type, between the Fiscal
90 Year 2024 approved budget and the Fiscal Year 2025 proposed budget;

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

92 (I) A description of each program and cost center 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, cost center, account group, and fund type,
96 disaggregated 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;

100 (v) The volume containing the Public Education cluster shall also
101 include school-related budget information, including:

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

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

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

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

114 (V) For each District of Columbia public school, a
115 summary statement or table of the local-funds budget, including the methodology used to
116 determine each school’s local funding and a separate budget line item for at-risk funding
117 allocated to the school, as coded in the system of record, the District Integrated Financial System
118 (DIFS);

119 (VI) For DCPS:

120 (aa) A table showing the amount of at-risk funding
121 allocated to central office, the amount allocated to school support, and the amount allocated to
122 each school, as coded in DIFS;

123 (bb) A matrix for each school, depicting the total
124 projected enrollment for each school, where projected student counts are cross-tabulated by
125 grade level versus the following student statuses: special education level 1, special education
126 level 2, special education level 3, special education level 4, general education (i.e., no special
127 education services), extended school year (“ESY”) level 1, ESY level 2, ESY level 3, ESY level
128 4, English Language Learner, at-risk, and, as applicable, high school over-age at-risk; and

129 (C) Volume 5 shall include a Capital Improvements Plan (“CIP”) for
130 Fiscal Years 2025 through 2030 that is based on the current approved CIP and the current
131 schedule of investment in existing capital assets that is needed to attain and maintain a state of
132 good repair. The proposed CIP shall include all capital projects (inclusive of subprojects) as
133 defined in section 103(8) of the Home Rule Act (D.C. Official Code § 1-201.03(8)). The
134 proposed CIP shall include the following information:

135 (i) A detailed description for each project with planned allotment
136 in Fiscal Years 2025 through 2030. The projects shall be organized alphabetically by title,
137 summarized by owner agency, and listed in a table of contents. Each project description shall
138 include the following:

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

140 (II) The purpose;

- 141 (III) The current status;
- 142 (IV) The location (address and ward, if applicable);
- 143 (V) A facility name or identifier, if applicable;
- 144 (VI) Appropriate maps or other graphics;
- 145 (VII) The estimated useful life;
- 146 (VIII) The current estimated full-funded cost;
- 147 (IX) Proposed sources of funding;
- 148 (X) Current allotments, expenditures, and encumbrances;
- 149 (XI) Proposed allotments by fiscal year;
- 150 (XII) For each pool project, a Fiscal Year 2025 spending
151 plan that identifies the specific District assets that will be improved with the proposed budget;
152 provided, that spending of more than \$5 million on a specific asset shall be budgeted in a
153 separate project;
- 154 (XIII) The change in budget authority request from the
155 prior year;
- 156 (XIV) The number of FTE positions and the amount of
157 Personnel Services budget to be funded with the project, as a percentage of the proposed
158 allotment;
- 159 (XV) The estimated impact that the project will have on the
160 annual operating budget, to include the required ongoing maintenance and repair funding needed
161 to avoid deferred maintenance costs; and

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

165 (ii) A chart identifying the estimated funding gaps for capital
166 maintenance projects in each fiscal year of the current approved and proposed CIPs and an
167 explanation of the progress being made in closing those gaps;

168 (iii) The proposed Highway Trust Fund budget and the projected
169 local Highway Trust Fund cash flow for Fiscal Years 2025 through 2030, with actual
170 expenditures for Fiscal Year 2023 and the approved plan for Fiscal Year 2024;

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

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

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

184 (2) Legislation necessary to appropriate funds and implement the proposed budget
185 and financial plan, including the proposed Fiscal Year 2025 Local Budget Act of 2024, the
186 proposed Fiscal Year 2025 Federal Portion Budget Request Act of 2024, the proposed Fiscal
187 Year 2025 Budget Support Act of 2024, and any other legislation that is necessary for
188 implementation of the proposed budget for the District for Fiscal Year 2025;

189 (3) The following additional documents shall be transmitted with the proposed
190 budget on March 20, 2024:

191 (A) An updated spending plan for federal payment funds for COVID relief
192 in Fiscal Year 2024; in previous fiscal years, as applicable; and in the Fiscal Year 2025 budget
193 and financial plan, including:

194 (i) A detailed description of each investment and how the funds
195 will be spent by initiative, agency, program, cost center, service, project number, account group,
196 fund type, fund detail, and fiscal year through Fiscal Year 2027; including which investment will
197 be recurring and funded out of other sources when the federal funding expires;

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

199 (B) Expenditure growth assumptions used to develop the financial plan by
200 agency and account group;

201 (C) A filterable and sortable table, produced from PeopleSoft on March
202 20, 2024, which lists all existing and proposed positions by agency, position status, position
203 number, position title, vacancy status, hire date if filled, last filled date if vacant, the date the
204 position was posted as vacant, position grade, position step, whether the position is regular or
205 temporary, and:

206 (i) Actual Fiscal Year 2022 expenditures for the position, with
207 columns for salary, fringe benefits, and overtime for the position;

208 (ii) Actual Fiscal Year 2023 expenditures for the position, with
209 columns for salary, fringe benefits, and overtime for the position;

210 (iii) Projected Fiscal Year 2024 expenditures for the position, with
211 columns for salary, fringe benefits, and overtime for the position;

212 (iv) Approved Fiscal Year 2024 expenditures for the position, with
213 columns for salary, fringe benefits, and overtime for the position;

214 (v) Proposed Fiscal Year 2025 budget for the position, listing the
215 FTE's percentage distribution by funding source, appropriation fund(s), agency fund(s), program
216 code(s), cost center code(s), grant award number(s) and title(s), and project number(s) and
217 title(s), along with columns for salary, fringe benefits, and overtime for the position;

218 (vi) Proposed Fiscal Year 2025 vacancy savings for the position,
219 with columns for salary, fringe benefits, and overtime for the identified vacancy savings;

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

222 (i) Actual Fiscal Year 2022 expenditures;

223 (ii) Actual Fiscal Year 2023 expenditures;

224 (iii) Approved Fiscal Year 2024 expenditures;

225 (iv) Fiscal Year 2024 expenditures to date;

226 (v) Proposed Fiscal Year 2025 budget; and

227 (vi) A description of the methodology used to determine the
228 amount budgeted;

229 (E) A table of all interagency projects included in the Fiscal Year 2025
230 budget, including the buyer and seller agency, whether there is a signed Memorandum of
231 Understanding (“MOU”) for each interagency funding arrangement, the date the MOU was
232 signed, and the expiration date of the MOU;

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

236 (G) A crosswalk for any agency that has undergone a budget restructuring
237 in Fiscal Year 2024 or which would undergo a proposed budget restructuring in Fiscal Year 2025
238 that shows the agency’s allocations by program, cost center, and account group before the
239 restructuring under the new or proposed structure;

240 (H) A table showing each agency’s actual fringe rate and amount for
241 Fiscal Years 2022 and 2023, the approved rate and amount for Fiscal Year 2024, and the
242 proposed rate and amount for Fiscal Year 2025;

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

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

248 describing in detail agencies' budget needs or requests, consistent with D.C. Official Code § 47-
249 318.05a;

250 (K) Spending plans for all master projects in the proposed CIP;

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

254 (i) The source of the reprogrammed funds, by program and cost
255 center; and

256 (ii) The recipient of the reprogrammed funds, whether internal or
257 external, by program and cost center;

258 (M) A filterable and sortable table showing the proposed Fiscal Year 2025
259 budget and financial plan by agency, fund, program, cost center, grant award, project, and
260 account group;

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

263 (i) Agency utilizing the leased space;

264 (ii) Square footage;

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

266 (iv) Start date and renewal date;

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

269 (vi) Actual Fiscal Year 2022 expenditures;

- 270 (vii) Actual Fiscal Year 2023 expenditures;
- 271 (viii) Approved Fiscal Year 2024 expenditures;
- 272 (ix) Fiscal Year 2024 expenditures to date; and
- 273 (x) Proposed Fiscal Year 2025 budget;
- 274 (O) A filterable and sortable spreadsheet identifying all enhancements,
- 275 both one-time and recurring, made to agency budgets within the Fiscal Year 2025 proposed
- 276 budget, including the following data columns for each enhancement:
 - 277 (i) Agency code and agency title;
 - 278 (ii) Appropriation fund code and title;
 - 279 (iii) Agency fund code and title;
 - 280 (iv) Program codes and titles;
 - 281 (v) Cost Center codes and titles;
 - 282 (vi) Account group;
 - 283 (vii) Project number and title;
 - 284 (viii) Recurring versus one-time enhancement;
 - 285 (ix) Enhancement amounts for each fiscal year in the proposed
 - 286 financial plan;
 - 287 (x) A description of the enhancement; and
 - 288 (xi) The bill number and title of any legislation necessitating the
 - 289 enhancement; and

290 (P) A crosswalk of the Fiscal Year 2024 approved and revised agency
291 budgets as presented in the legacy financial system (SOAR) and DIFS, including the following
292 financial attributes:

293 (i) For SOAR: appropriated fund and fund detail, program code
294 and title, activity code and title, service activity code and title, grant number and title, project
295 number and title, and comptroller support group and title;

296 (ii) For DIFS: appropriated fund and fund description, program and
297 description by level, cost center by level and description, grant award number and description,
298 project and project description, and account group and description.

299 (4) The following supplemental documents shall be transmitted no later than
300 March 27, 2024:

301 (A)(i) A filterable and sortable spreadsheet reflecting all changes made
302 since March 21, 2023 in the fees collected by the District, by agency, which shall include:

303 (I) The fee collected;

304 (II) The amount collected from each fee;

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

306 (IV) The fund or special purpose revenue fund where the
307 fee is deposited;

308 (V) The total revenue collected from each fee for Fiscal
309 Year 2023 and Fiscal Year 2024 to date; and

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

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

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

316 (i) Interagency services to each DCPS campus, the DCPS
317 schoolwide activity, the DCPS central administration activity, and the DCPS school support
318 activity, where funding and FTEs are identified within each applicable agency’s budget down to
319 the fund detail, cost center, program, and expenditure account groups; and

320 (ii) In-kind services to DCPS campuses for which there are no
321 interagency transactions, such as school nursing staff at DOH and school-based mental health
322 clinicians at DBH.

323 Sec. 4. If the Mayor proposes a revised budget for Fiscal Year 2024, the revised budget
324 transmittal shall include the following:

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

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

329 (A) Agency;

330 (B) Fund type;

331 (C) Program;

332 (D) Cost Center;

- 333 (E) Grant award;
- 334 (F) Project;
- 335 (G) Account group;
- 336 (H) Approved Fiscal Year 2024 budget;
- 337 (I) Revised Fiscal Year 2024 budget as of date of the proposed budget;

338 and

- 339 (J) The proposed change; and
- 340 (3) A certification letter from the Chief Financial Officer that the proposed Fiscal
- 341 Year 2024 revised budget is balanced.

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, 2024, all performance accountability
346 reports for Fiscal Year 2023 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(4), 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.