

A RESOLUTION

19-748

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

December 18, 2012

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, 2014, 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, 2014, 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 2014 Budget Submission Requirements Resolution of 2012”.

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 28, 2013, 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, 2014.

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 proposed budget shall contain a summary statement or table showing the following:

(i) The revenues by source (local, dedicated tax, special purpose, federal, and private);

(ii) Expenditures by Comptroller Source Group; and

(iii) Projections for revenues and expenditures for the fiscal year 2013 approved budget and for the fiscal year 2014 proposed budget.

(B) For each agency or separate Organizational Level I line item in the District’s annual budget, summary statements or tables showing all sources of funding by source (local, dedicated tax, special purpose, federal, private, and intra-district) for fiscal years 2011 and

2012, including a presentation of any variance between fiscal year appropriations and expenditures;

(C) For each agency or separate Organizational Level I line item in the District's annual budget, a summary statement or table showing projections of all sources of funding by source (local, dedicated tax, special purpose, federal, private, and intra-district), for the fiscal year 2013 approved budget and for the fiscal year 2014 proposed budget;

(D) For each agency or separate Organizational Level I line item in the District's annual budget, summary statements or tables showing expenditures by Comptroller Source Group and by Program (Organizational Level II), delineated by Activity (Organizational Level III), by source of funding for fiscal years 2011 and 2012, including a presentation of any variance between fiscal year appropriations and expenditures, as well as projections for the fiscal year 2013 approved budget and for the fiscal year 2014 proposed budget;

(E) For each Program (Organizational Level II), a delineation by Comptroller Source Group;

(F) A narrative description of each program and activity that explains the purpose and services to be provided; and

(G) A summary statement or table showing, by Comptroller Source Group and by Program, delineated by Activity, authorized full-time equivalents ("FTEs") by revenue source (local, dedicated tax, special purpose, federal, private, intra-district, and capital).

(2) School-related budget documents as follows:

(A) A summary statement or table showing the number of full-time and part-time school-based personnel in the District of Columbia Public Schools, 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;

(B) 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; and

(C) 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.

(3) The Uniform Law Commission established by the District of Columbia Uniform Law Commission Act of 2010, effective March 12, 2011 (D.C. Law 18-313; D.C. Official Code § 3-1431 *et seq.*) ("Act"), shall be listed as a separate program in a single paper agency called Uniform Law Commission that is separate from the Council of the District of Columbia for the purpose of paying annual dues to the National Conference of Commissioners on Uniform State Law and for the registration fees and travel expenses associated with the annual meeting as required by section 4 of the Act.

(4) Capital budget documents as follows:

(A) A capital budget shall be presented separately in one volume and shall include budget information as described in subparagraphs (B), (C), and (D) of this paragraph. The

information shall be based on an updated, multiyear capital improvement plan for all capital projects (inclusive of subprojects) in all agencies proposing a capital project, as defined in section 103(8) of the Home Rule Act, including local and federal aid highway and other transportation improvements.

(B) A multiyear capital budget for all capital projects, including highway and other transportation projects and services, setting forth the projects' and subprojects' names and numbers with the following information:

- (i) Original fully funded cost estimate;
- (ii) Prior year estimate;
- (iii) Projected year authority for the budget year and for 5 future year budgets;
- (iv) Estimated impact of each project on the operating budget;
- (v) A description specific to the project and subproject, including purpose, location, all sources of funding, key milestones, and current status;
- (vi) An alphabetical index for all project and subproject descriptions provided pursuant to sub-subparagraph (v) of this subparagraph;
- (vii) An index, sorted by owner agency, for all project and subproject descriptions provided pursuant to sub-subparagraph (v) of this subparagraph;
- (viii) All proposed funding by source (local, special purpose, bond, dedicated tax, federal, private, and intra-district, etc.); and
- (ix) For each project, all proposed funding for Personal Services identified as necessary for the implementation of the project, including the number of FTE positions required, the associated direct labor costs, and the percentage of total project cost to be incurred for the cost of Personal Services. These elements should be provided for each relevant project and summarized for the agency.

(C) A spreadsheet summary of the capital budget that identifies the following for each capital project:

- (i) Implementing agency;
- (ii) Owner agency;
- (iii) Project title (sorted alphabetically);
- (iv) Project number;
- (v) All proposed funding sources;
- (vi) Total cost of each capital project on a fully funded basis;
- (vii) Current lifetime budget;
- (viii) Lifetime to date allotments;
- (ix) Lifetime to date expenditures;
- (x) Unspent allotments;
- (xi) Existing encumbrances (excluding pre-encumbrances);
- (xii) Lifetime budget balance (including pre-encumbered budget);
- (xiii) Planned allotments for the next 6 years.

and

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(D) For capital projects funded through multiple agencies, a summary of all intra-district funds and corresponding capital project numbers for each agency.

(E) A capital budget pro forma setting forth the sources and uses of new allotments in the capital improvement plan, including Housing Production Trust Fund revenue bonds and all other sources of tax-supported debt.

(5) Additional documents as follows:

(A) Copies of all documents referenced in and supportive of the budget justification for fiscal year 2014, including the proposed Fiscal Year 2014 Budget Request Act, and any other legislation that is necessary for implementation of the proposed budget for the District for fiscal year 2014;

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

(i) Actual amounts for fiscal year 2012;

(ii) Approved amounts for fiscal year 2013; and

(iii) Proposed amounts for fiscal year 2014;

(C) A table of all intra-district funds included in the fiscal year 2014 budget, including the receiving and transmitting agency, and whether a signed Memorandum of Understanding for each intra-district funding arrangement;

(D) The Highway Trust Fund plan;

(E) A table showing budget authority and actual amounts borrowed in the 2 prior years for all projects in the capital budget;

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

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

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

(I) A crosswalk for any agency that has undergone a budget restructuring in fiscal year 2013, that shows the fiscal year 2012 allocations under the fiscal year 2013 structure;

(J) A listing of all stimulus awards and expenditures by year and by agency, project, or program;

(K) A master fee schedule, organized by agency, setting forth all fees charged by District agencies; and

(L) No later than April 1, 2013, a plan for expansion of automated traffic enforcement, as required by section 103 of the Safety-Based Traffic Enforcement Amendment Act of 2012, passed on 2nd reading on December 18, 2012 (Enrolled version of Bill 19-1013).

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Sec. 4. Performance accountability reports.

Pursuant to Title XIV-A of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective May 16, 1995 (D.C. Law 11-16; D.C. Official Code § 1-614.11 *et seq.*), the Mayor shall submit to each Councilmember and the Council Officers, and make available to the public, not later than January 31, 2013, all performance accountability reports for fiscal year 2012 that cover all publicly funded activities of each District government agency.

Sec. 5. Pursuant to section 446 of the Home Rule Act, the Council's 56-calendar day budget review period shall begin after the date that all materials required to be submitted by sections 2 through 4, except for section 3(5)(K), have been submitted in accordance with this resolution and the Council's rules.

Sec. 6. The Secretary to the Council shall transmit a copy of this resolution, upon its adoption, to the Mayor.

Sec. 7. This resolution shall take effect immediately upon the first date of publication in the District of Columbia Register.