


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, 2027, 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, 2027, 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 2027 Budget Submission Requirements Resolution of 2025”.

Sec. 2. Pursuant to section 442(a) of the Home Rule Act (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 April 1, 2026, 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, 2027.

Sec. 3. The submission documents shall include:

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

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

36 (i)(I) Actual revenues and expenditures for Fiscal Year 2024,
37 actual revenues and expenditures for Fiscal Year 2025, projected revenues and expenditures for
38 the Fiscal Year 2026 approved and revised budgets, projected revenues and expenditures for the
39 Fiscal Year 2027 proposed budget, and projected revenues and expenditures for Fiscal Years
40 2027 through 2030;

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

43 (III) Expenditures by appropriation title;

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

48 (I) Actual Fiscal Year 2024 revenue;

49 (II) Fiscal Year 2024 end-of-year fund balance;

50 (III) Actual Fiscal Year 2025 revenue;

51 (IV) Fiscal Year 2025 end-of-year fund balance;

52 (V) Certified revenues for Fiscal Years 2026 through 2030;

53 (VI) Certified fund balance use for Fiscal Years 2026 and
54 2027; and

55 (VII) Certification from the Chief Financial Officer that
56 projected fund revenues and transfers are consistent with current policies and proposed policies
57 included in the Mayor’s proposed Fiscal Year 2027 Budget Support Act of 2026;

58 (iii) A list, by agency, of all special-purpose-revenue-fund
59 balances, each fund-balance use, a narrative description of each fund, and the revenue source for
60 each special-purpose-revenue fund, which shall include the:

- 61 (I) Actual amounts for Fiscal Year 2024;
- 62 (II) Actual amounts for Fiscal Year 2025;
- 63 (III) Approved amounts for Fiscal Year 2026; and
- 64 (IV) Proposed amounts for Fiscal Year 2027;

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

67 (i) The agency budget structure shall:

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

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

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

75 (ii) The following information shall be provided in table format for
76 Fiscal Year 2024 actual, Fiscal Year 2025 actual, Fiscal Year 2026 approved budget, and the
77 Fiscal Year 2027 proposed budget:

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

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

82 (III) Operating budget expenditures by account group;

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

85 (V) Itemized changes, by revenue type, between the Fiscal
86 Year 2026 approved budget and the Fiscal Year 2027 proposed budget;

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

88 (I) A description of each program and cost center that
89 explains the purpose and services to be provided; and

90 (II) An explanation of each proposed programmatic change
91 and its corresponding budget amount by program, cost center, account group, and fund type,
92 disaggregated for any change greater than \$100,000;

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

96 (v) The budget chapter for the Non-Departmental Account shall
97 include a breakdown of each use and its budgeted amount;

98 (vi) The volume containing the Public Education cluster shall also
99 include school-related budget information, including:

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

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

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

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

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

117 (VI) For DCPS:

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

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

127 (C) Volume 5 shall include a Capital Improvements Plan (“CIP”) for
128 Fiscal Years 2027 through 2032 that is based on the current approved CIP and the current
129 schedule of investment in existing capital assets that is needed to attain and maintain a state of
130 good repair. The proposed CIP shall include all capital projects (inclusive of subprojects) as
131 defined in section 103(8) of the Home Rule Act (D.C. Official Code § 1-201.03(8)). The
132 proposed CIP shall include the following information:

133 (i) A detailed description for each project with planned allotment
134 in Fiscal Years 2027 through 2032. The projects shall be organized alphabetically by title,
135 summarized by owner agency, and listed in a table of contents. Each project description shall
136 include the following:

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

138 (II) The purpose;

139 (III) The current status;

- 140 (IV) The location (address and ward, if applicable);
- 141 (V) A facility name or identifier, if applicable;
- 142 (VI) Appropriate maps or other graphics;
- 143 (VII) The estimated useful life;
- 144 (VIII) The current estimated full-funded cost;
- 145 (IX) Proposed sources of funding;
- 146 (X) Current allotments, expenditures, and encumbrances;
- 147 (XI) Proposed allotments by fiscal year;
- 148 (XII) For each pool project, a Fiscal Year 2027 spending
- 149 plan that identifies the specific District assets that will be improved with the proposed budget;
- 150 provided, that spending of more than \$5 million on a specific asset shall be budgeted in a
- 151 separate project;
- 152 (XIII) The change in budget authority request from the
- 153 prior year;
- 154 (XIV) The number of FTE positions and the amount of
- 155 Personnel Services budget to be funded with the project, as a percentage of the proposed
- 156 allotment;
- 157 (XV) The estimated impact that the project will have on the
- 158 annual operating budget, to include the required ongoing maintenance and repair funding needed
- 159 to avoid deferred maintenance costs; and

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

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

166 (iii) The proposed Highway Trust Fund budget and the projected
167 local Highway Trust Fund cash flow for Fiscal Years 2027 through 2032, with actual
168 expenditures for Fiscal Year 2025 and the approved plan for Fiscal Year 2026;

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

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

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

182 (2) Legislation necessary to appropriate funds and implement the proposed budget
183 and financial plan, including the proposed Fiscal Year 2027 Local Budget Act of 2026 and a
184 corresponding Fiscal Year 2027 Local Budget Emergency Act of 2026, the proposed Fiscal Year
185 2027 Federal Portion Budget Request Act of 2026, the proposed Fiscal Year 2027 Budget
186 Support Act of 2026, and any other legislation that is necessary for implementation of the
187 proposed budget for the District for Fiscal Year 2027;

188 (3) The following additional documents shall be transmitted with the proposed
189 budget on April 1, 2026:

190 (A) An updated spending plan for federal payment funds for COVID relief
191 in Fiscal Year 2026, in previous fiscal years as applicable, and in the Fiscal Year 2027 proposed
192 budget and financial plan, including:

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

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

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

200 (C) A filterable and sortable table, produced from PeopleSoft on April 1,
201 2026, which lists all existing and proposed positions by agency, position status, position number,
202 position title, vacancy status, hire date if filled, last filled date if vacant, the date the position was
203 posted as vacant, position grade, position step, whether the position is regular or temporary, and:

204 (i) Actual Fiscal Year 2024 expenditures for the position, with
205 columns for salary, fringe benefits, and overtime for the position;

206 (ii) Actual Fiscal Year 2025 expenditures for the position, with
207 columns for salary, fringe benefits, and overtime for the position;

208 (iii) Projected Fiscal Year 2026 expenditures for the position, with
209 columns for salary, fringe benefits, and overtime for the position;

210 (iv) Approved Fiscal Year 2026 expenditures for the position, with
211 columns for salary, fringe benefits, and overtime for the position;

212 (v) Proposed Fiscal Year 2027 budget for the position, listing the
213 FTE's percentage distribution by funding source, appropriation fund(s), agency fund(s), program
214 code(s), cost center code(s), grant award number(s) and title(s), and project number(s) and
215 title(s), along with columns for salary, fringe benefits, and overtime for the position; and

216 (vi) Proposed Fiscal Year 2027 vacancy savings for the position,
217 with columns for salary, fringe benefits, and overtime for the identified vacancy savings;

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

220 (i) Actual Fiscal Year 2024 expenditures;

221 (ii) Actual Fiscal Year 2025 expenditures;

222 (iii) Approved Fiscal Year 2026 expenditures;

223 (iv) Fiscal Year 2026 expenditures to date;

224 (v) Proposed Fiscal Year 2027 budget; and

225 (vi) A description of the methodology used to determine the
226 amount budgeted;

227 (E) A table of all interagency projects included in the Fiscal Year 2027
228 proposed budget, including the buyer and seller agency, whether there is a signed Memorandum
229 of Understanding (“MOU”) for each interagency funding arrangement, the date the MOU was
230 signed, and the expiration date of the MOU;

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

234 (G) A crosswalk for any agency that has undergone a budget restructuring
235 in Fiscal Year 2027 or which would undergo a proposed budget restructuring in Fiscal Year 2027
236 that shows the agency’s allocations by program, cost center, and account group before the
237 restructuring under the new or proposed structure;

238 (H) A table showing each agency’s actual fringe rate and amount for
239 Fiscal Years 2024 and 2025, the approved rate and amount for Fiscal Year 2026, and the
240 proposed rate and amount for Fiscal Year 2027;

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

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

246 describing in detail agencies' budget needs or requests, consistent with D.C. Official Code § 47-
247 318.05a;

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

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

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

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

256 (M) A filterable and sortable table showing the proposed Fiscal Year 2027
257 budget and financial plan by agency, fund, program, cost center, grant award, project, and
258 account group;

259 (N) A filterable and sortable spreadsheet of all leases funded by the Fiscal
260 Year 2027 proposed budget, including the following information for each lease:

261 (i) Agency utilizing the leased space;

262 (ii) Square footage;

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

264 (iv) Start date and renewal date;

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

267 (vi) Actual Fiscal Year 2024 expenditures;

- 268 (vii) Actual Fiscal Year 2025 expenditures;
- 269 (viii) Approved Fiscal Year 2026 expenditures;
- 270 (ix) Fiscal Year 2026 expenditures to date; and
- 271 (x) Proposed Fiscal Year 2027 budget;
- 272 (O) A filterable and sortable spreadsheet identifying all enhancements,
- 273 both one-time and recurring, made to agency budgets within the Fiscal Year 2027 proposed
- 274 budget, including the following data columns for each enhancement:
 - 275 (i) Agency code and agency title;
 - 276 (ii) Appropriation fund code and title;
 - 277 (iii) Agency fund code and title;
 - 278 (iv) Program codes and titles;
 - 279 (v) Cost Center codes and titles;
 - 280 (vi) Account group;
 - 281 (vii) Project number and title;
 - 282 (viii) Recurring versus one-time enhancement;
 - 283 (ix) Enhancement amounts for each fiscal year in the proposed
 - 284 financial plan;
 - 285 (x) A description of the enhancement; and
 - 286 (xi) The bill number and title of any legislation necessitating the
 - 287 enhancement; and
- 288 (P) A filterable and sortable spreadsheet identifying the number of units
- 289 leased with housing vouchers or rent subsidies and the amount of funding spent on housing

290 vouchers or rent subsidies in Fiscal Year 2025, planned to be spent in Fiscal Year 2026, and
291 proposed to be spent in the Fiscal Year 2027 proposed budget by agency, program, and type of
292 voucher or subsidy (such as Permanent Supportive Housing - Families, Permanent Supportive
293 Housing - Individuals, Permanent Supportive Housing - Youth, Targeted Affordable Housing -
294 Families, Targeted Affordable Housing - Individuals, Tenant-Based, Project-Based, Sponsor-
295 Based, Shallow Subsidy, Rapid Rehousing - Families, Rapid Rehousing - Individuals, Rapid
296 Rehousing - Youth). Additional information on the targeted income levels and targeted
297 population/household type (such as LGBTQIA residents, residents exiting Rapid Rehousing,
298 veterans, seniors) should be provided when applicable.

299 (4) The following supplemental documents shall be transmitted no later than April
300 8, 2026:

301 (A)(i) A filterable and sortable spreadsheet reflecting all changes made
302 since April 2, 2025, 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 2025 and Fiscal Year 2026 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; and

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 2026, 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 2026 budget;
- 337 (I) Revised Fiscal Year 2026 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 2026 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, 2025, all performance accountability
346 reports for Fiscal Year 2025 that cover all publicly funded activities of each District government
347 agency.

348 Sec. 6. Pursuant to section 446 of the Home Rule Act (D.C. Official Code § 1-204.46),
349 the Council’s budget-review period shall begin after the date that all materials required to be
350 submitted by sections 2 through 4, except for section 3(4), have been submitted in accordance
351 with this resolution and the 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.