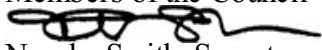


COUNCIL OF THE DISTRICT OF COLUMBIA
1350 Pennsylvania Avenue, N.W.
Washington D.C. 20004

Memorandum

To : Members of the Council
From :  Nyasha Smith, Secretary to the Council
Date : Wednesday, April 15, 2026
Subject : Referral of Proposed Legislation

Notice is given that the attached proposed legislation was introduced in the Office of the Secretary on Tuesday, April 14, 2026. Copies are available in Room 10, the Legislative Services Division.

TITLE: "Fiscal Year 2027 Local Budget Emergency Act of 2026", B26-0660

INTRODUCED BY: Chairman Mendelson, at the request of Mayor

Retained by the Council with comments from the Committee on Committee of the Whole.

Attachment
cc: General Counsel
Budget Director
Legislative Services



MURIEL BOWSER
MAYOR

April 14, 2026

The Honorable Phil Mendelson, Chairman
Council of the District of Columbia
1350 Pennsylvania Avenue, NW
Washington, DC 20004

Dear Chairman Mendelson:

On behalf of the more than 700,000 residents of Washington, DC, I am pleased to submit to the Council of the District of Columbia my Fiscal Year 2027 Proposed Budget and Financial Plan, *Grow DC*.¹ This budget reflects our resilience, our values, and our continued commitment to building a stronger, safer, and more vibrant city.

It's worth repeating that Washington, DC is a world-class city, delivering first-class services and projects to our residents. We have the number one park system in the nation; built 36,000 new homes in less than five years; lead the nation in office-to-residential conversions; have the fastest improving urban school district; and have driven down crime to its lowest levels in at least three decades. And last year, we secured the city's largest private investment with the announcement that our Washington Commanders would come back home to a new RFK Stadium.

With this budget we remain laser focused on growing our local economy. Before the COVID-19 pandemic, the city's economic growth was predictable. We had a fast-growing population and strong downtown demand that led to steady revenue growth which allowed us to expand our programs and services. However, this is not the economy we have today. While our population is still growing that growth is happening slowly widespread teleworking continues to strain our commercial office market, and federal job losses have impacted thousands of District households, all of which contribute to slower revenue growth. The *Grow DC* budget faces these new economic realities head on so that we can continue growing our economy and delivering world-class city services.

Investing in High-Quality Education

Our years of investing in public education have delivered results our city can be proud of—our highest ever graduation rate, continued enrollment gains, and great schools in all eight wards. That's why the

¹ Included in this submission are the Fiscal Year 2027 Local Budget Act of 2026, the Fiscal Year 2027 Federal Portion Budget Request Act of 2026, and the Fiscal Year 2027 Budget Support Act of 2026. In addition, I am submitting the following accompanying measures: the Fiscal Year 2026 Revised Local Budget Emergency Act of 2026, the Fiscal Year 2025 Revised Local Budget Temporary Act of 2026, and the Fiscal Year 2026 Revised Local Budget Emergency Declaration Resolution of 2026.

Grow DC budget increases the Uniform Per Student Funding Formula by 2.55 percent, bringing the foundation level to \$15,455 per student, and supports nearly 100,000 public and public charter students. We are expanding the Advanced Technical Centers, which give our high school students hands-on career and technical education, and we are expanding high-impact tutoring to help more students recover and grow academically.

The *Grow DC* budget provides continued support to the DC Futures Program² to ensure residents pursuing degrees at the University of the District of Columbia (UDC) can finish their programs. Our six-year capital plan includes more than \$2 billion to modernize public school facilities, upgrade technology, and support improvements at UDC, including funds necessary to unlock its first-ever student housing through a public-private partnership.

Continuing Historic Progress in Public Safety

We have made significant progress in driving down crime since it spiked in 2023, resulting in the lowest amount of violent crime in at least 30 years. The *Grow DC* budget builds on this momentum by ensuring MPD has the resources to hire, recruit, and retain officers, while also supporting full funding for the Fire and Emergency Medical Services Department, Office of Unified Communications, Department of Corrections, Department of Forensic Sciences, and other core agencies in our public safety ecosystem.

We are investing more than \$500 million in our six-year capital plan to modernize public safety facilities, purchase new firetrucks and ambulances, replace aging and outdated equipment, increase housing capacity at our juvenile justice facilities, and upgrade critical communications and public safety technology so our first responders have the tools they need to help keep us safe.

Growing Our Local Economy and Making It Easier to Do Business

To keep DC competitive and ensure the city's strong economic future, the *Grow DC* budget reduces the cost of doing business by lowering business-related fees, supports major redevelopment projects through targeted incentives, and continues to invest in grant programs to help our small businesses thrive.

We continue to diversify our economy through the Vitality Fund³, the Tech Ecosystem Fund⁴, and new housing tax abatements to encourage production of moderate-income, "missing middle" housing. We are also investing significantly in the revitalization of Downtown and unlocking underutilized spaces citywide—from Hill East to Poplar Point to the RFK campus.

Expanding Health Care Access and Supporting Residents in Need

Nearly four in ten DC residents depend on our Medicaid, Basic Health Plan, or Alliance programs. The *Grow DC* budget maintains comprehensive coverage while also responding to rising health care costs. We are adding new dental and vision benefits for Basic Health Plan and Alliance enrollees, funding new chip cards for our SNAP participants to help prevent benefit theft, and expanding bridge housing and homelessness prevention programs. We are funding the replacement of key shelter facilities and capital improvements that support residents experiencing homelessness. And to support our seniors,

² <https://www.udc.edu/dc-futures/>

³ <https://dmped.dc.gov/page/vitalityfund>

⁴ <https://dmped.dc.gov/page/TEF>

this budget protects programs and services at the Department of Aging and Community Living and continues our investment in a new Senior Wellness Center in Ward 2.

Protecting Core Public Services

Residents need clean neighborhoods, reliable transportation, accessible recreation, and responsive services. The *Grow DC* budget maintains strong funding for the Department of Parks and Recreation (DPR), DC Public Libraries (DCPL), Department of Public Works, District Department of Transportation, Department of Energy and the Environment, and Department of Motor Vehicles to ensure reliable core public services for our residents and businesses.

We continue to support community programs offered at DCPL and DPR, including the newly opened Fort Dupont Ice Arena, and we are maintaining the Clean Corridors program to keep commercial areas safe and welcoming. To maintain our innovative edge, the *Grow DC* budget funds the development of digital drivers' licenses which will let residents have secure, electronic versions of their drivers' licenses stored in their digital wallets.

Major capital investments across the city will modernize recreation centers, all public libraries, and fund planning and design work on the 125-acre Kenilworth Park North, which could lead to the creation of a state-of-the-art destination park in Ward 7. Our capital plan also includes nearly \$900 million to improve major bridges and continue our work to maintain our roads, sidewalks, and alleys. We also continue our transportation funding commitments to WMATA, Capital Bikeshare, and expanded trails and pedestrian networks.

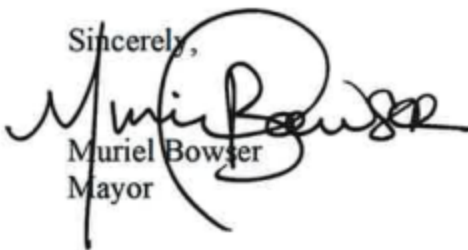
Looking Forward

We have faced significant challenges over the past few years. But Washington, DC, remains strong because of our residents and businesses and because we have been strong stewards of taxpayer dollars over the past three decades.


Today, focusing on growth is more important than it ever was in Washington, DC. For all the things we love about our city—our great schools, parks, transportation, arts, culture, and restaurants—they all require us to have robust revenues to make robust investments. For that, we need a pro-growth budget which we are now delivering with *Grow DC*.

Thank you for your continued trust and engagement.

Sincerely,



Muriel Bowser
Mayor


Chairman Phil Mendelson
at the request of the Mayor

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To adopt, on an emergency basis, the local portion of the budget of the District of Columbia government for the fiscal year ending September 30, 2027.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Fiscal Year 2027 Local Budget Emergency Act of 2026”.

Sec. 2. Adoption of the local portion of the Fiscal Year 2027 budget.

The following expenditure levels are adopted pursuant to section 446(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46(a)), as the local portion of the budget for the government of the District of Columbia for the fiscal year ending September 30, 2027.

**DISTRICT OF COLUMBIA BUDGET FOR THE FISCAL YEAR
ENDING SEPTEMBER 30, 2027**

The following amounts are appropriated for the District of Columbia government for the fiscal year ending September 30, 2027 (“Fiscal Year 2027”), out of the General Fund of the District of Columbia (“General Fund”), except as otherwise specifically provided; provided, that:

(1) Notwithstanding any other provision of law, except as provided in sections

34 446A, 446B, and 450A of the District of Columbia Home Rule Act, approved November 22,
35 2000 (114 Stat. 2440; D.C. Official Code §§ 1-204.46a, 1-204.46b, and 1-204.50a), D.C. Official
36 Code §§ 47-369.01 and 47-369.02, and provisions of this act, the total amount appropriated in
37 this act for operating expenses for the District of Columbia for Fiscal Year 2027 shall not exceed
38 the sum of the total revenues of the District of Columbia for such fiscal year or \$21,224,482,951
39 (of which \$11,787,688,120 shall be from local funds, \$729,493,909 shall be from dedicated
40 taxes, \$1,351,247,264 shall be from federal grant funds, \$4,010,641,067 shall be from Medicaid
41 payments, \$760,430,667 shall be from other funds, \$38,500,000 shall be from other federal
42 funds, \$12,102,406 shall be from private grant funds, \$1,357,336 shall be from private donations,
43 \$153,297,999 shall be from funds requested to be appropriated by the Congress as federal
44 payments pursuant to the Fiscal Year 2027 Federal Portion Budget Request Act of 2026, passed
45 on _____, 2026 (Enrolled version of Bill 26-____) (“Fiscal Year 2027 Federal Portion Budget
46 Request Act of 2026”), \$182,565,665 shall be from enterprise and other funds – dedicated taxes,
47 and \$2,197,158,517 shall be from enterprise and other funds);

48 (2) Of the local funds, such amounts as may be necessary may be derived from
49 the General Fund balance;

50 (3) Amounts appropriated under this act shall be increased or decreased to reflect
51 the amount of federal payment funds appropriated by Congress for Fiscal Year 2027;

52 (4) Amounts appropriated under this act may be increased by the proceeds of one-
53 time transactions that are expended for emergency or unanticipated operating or capital needs;
54 provided, that such increases shall be approved by enactment of local District law and shall
55 comply with all reserve requirements contained in the District of Columbia Home Rule Act,
56 approved December 24, 1973 (87 Stat. 774; D.C. Official Code § 1-201.01 *et seq.*);

57 (5) Local funds are appropriated, without regard to fiscal year, in such amounts as
58 may be necessary to pay vendor fees, including legal fees, that are obligated in this fiscal year, to
59 be paid as a fixed percentage of District revenue recovered from third parties on behalf of the
60 District under contracts that provide for payment of fees based upon and from such District
61 revenue as may be recovered by the vendor;

62 (6) Amounts appropriated under this act as operating funds may be transferred to
63 enterprise and capital funds and such amounts, once transferred, shall retain appropriation
64 authority consistent with the provisions of this act;

65 (7) There may be reprogrammed or transferred for operating expenses any local
66 funds transferred or reprogrammed in this or the 4 prior fiscal years from operating funds to
67 capital funds, and such amounts, once transferred or reprogrammed, shall retain appropriation
68 authority consistent with the provisions of this act; except, that there may not be reprogrammed
69 for operating expenses any funds derived from bonds, notes, or other obligations issued for
70 capital projects;

71 (8) The local funds (including dedicated taxes) and other funds appropriated by
72 this act may be reprogrammed and transferred as provided in Subchapter IV of Chapter 3 of Title
73 47 of the District of Columbia Official Code, or as otherwise provided by law, through
74 November 15, 2027;

75 (9) Local funds and other funds appropriated under this act may be expended by
76 the Mayor for the purpose of providing food and beverages, not to exceed \$30 per employee per
77 day, to employees of the District of Columbia government while such employees are deployed in
78 response to or during a declared snow or other emergency;

79 (10) Local funds and other funds appropriated under this act may be expended by

80 the Mayor to provide food and lodging, in amounts not to exceed the General Services
81 Administration per diem rates, for youth, young adults, and their parents or guardians who
82 participate in a program of the District of Columbia government that involves overnight travel
83 outside the District of Columbia;

84 (11) Notwithstanding any other provision of law, local funds are appropriated,
85 without regard to fiscal year, to the extent such funds are certified as available by the Chief
86 Financial Officer of the District of Columbia, to pay termination costs of multiyear contracts
87 entered into by the District of Columbia during this fiscal year, to design, construct, improve,
88 maintain, operate, manage, or finance infrastructure projects procured pursuant to the Public-
89 Private Partnership Act of 2014, effective March 11, 2015 (D.C. Law 20-228; D.C. Official Code
90 § 2-271.01 *et seq.*), including, by way of example and not limitation, a project for the
91 replacement and modernization of the District of Columbia’s streetlight system, and such
92 termination costs may be paid from appropriations available for the performance of such
93 contracts or the payment of termination costs or from other appropriations then available for any
94 other purpose, not including the emergency cash reserve fund (D.C. Official Code § 1-
95 204.50a(a)) or the contingency cash reserve fund (D.C. Official Code § 1-204.50a(b)), which,
96 once allocated to these costs, shall be deemed appropriated for the purposes of paying
97 termination costs of such contracts and shall retain appropriations authority and remain available
98 until expended;

99 (12) Notwithstanding any other provision of law, local funds are appropriated,
100 without regard to fiscal year, to the extent such funds are certified as available by the Chief
101 Financial Officer of the District of Columbia, to pay termination, transfer, or change of
102 ownership costs of multiyear contracts entered into by the District of Columbia during this fiscal

103 year, to design, construct, improve, maintain, operate, manage, and finance infrastructure
104 projects for the purpose of on-site generation and distribution of energy, including, by way of
105 example and not limitation, a project on the St. Elizabeths campus for the construction and
106 operation of an energy resources microgrid, and such termination, transfer, or change of
107 ownership costs may be paid from appropriations available for the performance of such contracts
108 or the payment of termination, transfer, or change of ownership costs or from other
109 appropriations then available for any other purpose, not including the emergency cash reserve
110 fund (D.C. Official Code § 1-204.50a(a)) or the contingency cash reserve fund (D.C. Official
111 Code § 1-204.50a(b)), which, once allocated to these costs, shall be deemed appropriated for the
112 purposes of paying termination, transfer or change of ownership costs of such contracts and shall
113 retain appropriations authority and remain available until expended;

114 (13) During Fiscal Year 2027, notwithstanding any other provision of law, the
115 District of Columbia may enter into annual and multiyear agreements with the National Park
116 Service for the purposes of planning, designing, constructing, maintaining, improving, and
117 operating District of Columbia transportation infrastructure and related appurtenances on
118 National Park Service land in the District of Columbia, and may in each fiscal year of such
119 agreement expend such funds to implement the agreement as may be appropriated and available
120 in that fiscal year for such purposes;

121 (13) Any unspent amount remaining in a non-lapsing fund listed in the
122 appropriations below at the end of Fiscal Year 2026 is to be continually available, allocated, and
123 appropriated, and may be expended, for the purposes of such fund in Fiscal Year 2027 in
124 addition to any amounts deposited in and appropriated to such fund in Fiscal Year 2027; and

125 (14) The Chief Financial Officer shall take such steps as are necessary to assure

126 that the foregoing requirements are met, including the apportioning by the Chief Financial
127 Officer of the appropriations and funds made available during Fiscal Year 2027:

128 **GOVERNMENTAL DIRECTION AND SUPPORT**

129 For governmental direction and support, \$1,255,505,351 (including \$1,019,482,895 from
130 local funds, \$220,000 from dedicated taxes, \$42,938,873 from federal grant funds, \$191,945,247
131 from other funds, and \$918,336 from private funds), to be allocated as follows:

132 (1) Board of Elections. \$13,503,839 from local funds;

133 (2) Board of Ethics and Government Accountability: \$4,092,650 (including
134 \$3,934,552 from local funds and \$158,098 from other funds); provided, that all funds deposited,
135 without regard to fiscal year, into the following funds are authorized for expenditure and shall
136 remain available for expenditure until September 30, 2027: the Ethics Fund, the Lobbyist
137 Administration and Enforcement Fund, and the Open Government Fund;

138 (3) Captive Insurance Agency: \$11,440,613 (including \$10,595,024 from local
139 funds and \$845,589 from other funds); provided, that all funds deposited, without regard to fiscal
140 year, into the Medical Captive Insurance Claims Reserve Fund are authorized for expenditure
141 and shall remain available for expenditure until September 30, 2027; provided further, that all
142 funds deposited during Fiscal Year 2027 into the following funds are authorized for expenditure
143 and shall remain available for expenditure until September 30, 2027: the Captive Trust Fund and
144 the Subrogation Fund;

145 (4) Contract Appeals Board: \$2,014,089 from local funds;

146 (5) Council of the District of Columbia: \$39,934,656 from local funds; provided,
147 that not to exceed \$50,000 of this amount shall be available for the Chairman for official
148 reception and representation expenses and for purposes consistent with the Discretionary Funds

149 Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided
150 further, that funds appropriated under this act may be used to pay expenses for employees of the
151 Council of the District of Columbia to obtain or maintain professional credentials in the District
152 that are related to their employment at the Council, including bar admission fees, bar dues and
153 fees, court admission fees, and examinations to obtain such credentials; provided further, that
154 funds appropriated under this act may be used for uniform apparel for employees of the Council
155 of the District of Columbia; provided further, that Councilmembers of the Council of the District
156 of Columbia may use the electric car charging station located outside the John A. Wilson
157 Building to charge their personal vehicles in accordance with policies established by the
158 Secretary to the Council, which shall require payment of a reasonable fee for such use; provided
159 further, that amounts provided under this paragraph shall be available for the making of payment
160 of legal settlements or judgments that have been entered against the Council; provided further,
161 that all funds deposited, without regard to fiscal year, into the Council Technology Projects Fund
162 are authorized for expenditure and shall remain available for expenditure until September 30,
163 2027;

164 (6) Department of General Services: \$489,176,065 (including \$406,085,398 from
165 local funds, \$220,000 from dedicated taxes, and \$82,870,667 from other funds); provided, that
166 all funds deposited during Fiscal Year 2027 into the following funds are authorized for
167 expenditure and shall remain available for expenditure until September 30, 2027: the Eastern
168 Market Enterprise Fund, the Sustainable Energy Trust Fund, and the West End Library and Fire
169 Station Maintenance Fund;

170 (7) Department of Human Resources: \$20,238,819 (including \$11,246,428 from
171 local funds and \$8,992,391 from other funds); provided, that all funds deposited, without regard

172 to fiscal year, into the following funds are authorized for expenditure and shall remain available
173 for expenditure until September 30, 2027: Agreement with Independent Agencies Fund, Defined
174 Benefits Retirement Fund, Health Benefit Assessment Fund, and Reimbursements from Other
175 Governments Fund;

176 (8) Employees' Compensation Fund: \$18,276,541 from local funds; provided, that
177 all funds deposited, without regard to fiscal year, into the Employees' Compensation Fund are
178 authorized for expenditure and shall remain available for expenditure until September 30, 2027;

179 (9) Executive Office of the Mayor: \$32,649,551 (including \$28,517,357 from
180 local funds, \$4,109,080 from federal grant funds, and \$23,114 from other funds); provided, that
181 not to exceed \$25,000 of such amount, from local funds, shall be available for the Mayor for
182 official reception and representation expenses and for purposes consistent with the Discretionary
183 Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10);
184 provided further, that all funds deposited during Fiscal Year 2027 into the following funds are
185 authorized for expenditure and shall remain available for expenditures until September 30, 2027:
186 the Emancipation Day Fund, the Office of Lesbian, Gay, Bisexual, Transgender, and
187 Questioning Affairs Fund, and the Office of Veterans Affairs Fund;

188 (10) Mayor's Office of Legal Counsel: \$1,941,427 from local funds;

189 (11) Metropolitan Washington Council of Governments: \$1,483,960 from local
190 funds;

191 (12) Office of Advisory Neighborhood Commissions: \$2,532,071 from local
192 funds; provided, that all funds deposited, without regard to fiscal year, into the following funds
193 are authorized for expenditure and shall remain available for expenditure until September 30,
194 2027: the Advisory Neighborhood Commissions Technical Support and Assistance Fund and the

195 Office of Advisory Neighborhood Commission Security Fund;

196 (13) Office of Campaign Finance: \$8,023,726 from local funds; provided, that all
197 funds deposited during Fiscal Year 2027 into the Fair Elections Fund are authorized for
198 expenditure and shall remain available for expenditure until September 30, 2027;

199 (14) Office of Contracting and Procurement: \$26,653,738 (including \$20,853,738
200 from local funds and \$5,800,000 from other funds); provided, that all funds deposited during
201 Fiscal Year 2027 into the Surplus Property Fund are authorized for expenditure and shall remain
202 available for expenditure until September 30, 2027;

203 (15) Office of Disability Rights: \$3,734,903 (including \$3,108,591 from local
204 funds and \$626,312 from federal grant funds);

205 (16) Office of Employee Appeals: \$2,632,945 from local funds;

206 (17) Office of Finance and Resource Management: \$32,896,312 (including
207 \$32,673,609 from local funds and \$222,703 from other funds); provided, that all funds deposited
208 during Fiscal Year 2027 into the Utilities Payment for Non-DC Agencies Fund are authorized for
209 expenditure and shall remain available for expenditure until September 30, 2027;

210 (18) Office of Labor Relations and Collective Bargaining: \$3,434,505 from local
211 funds;

212 (19) Office of Risk Management: \$4,047,086 from local funds;

213 (20) Office of the Attorney General for the District of Columbia: \$151,128,679
214 (including \$94,891,978 from local funds, \$31,091,887 from federal grant funds, \$24,226,479
215 from other funds, and \$918,336 from private funds); provided, that not to exceed \$25,000 of this
216 amount, from local funds, shall be available for the Attorney General for official reception and
217 representation expenses and for purposes consistent with the Discretionary Funds Act of 1973,

218 approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that
219 local and other funds appropriated under this act may be used to pay expenses for District
220 government attorneys at the Office of the Attorney General for the District of Columbia to obtain
221 professional credentials, including bar dues and court admission fees, that enable these attorneys
222 to practice law in other state and federal jurisdictions and appear outside the District in state and
223 federal courts; provided further, that all funds deposited, without regard to fiscal year, into the
224 following funds are authorized for expenditure and shall remain available for expenditure until
225 September 30, 2027: the Child Support-Reimbursements and Fees Fund, the Child Support-
226 Interest Income Fund, the Child Support-Temporary Assistance for Needy Families Fund, the
227 Drug-, Firearm-, or Prostitution-Related Nuisance Abatement Fund, and the Litigation Support
228 Fund; provided further, that this amount may be further increased by amounts deposited into the
229 Attorney General Restitution Fund, the Vulnerable and Elderly Person Exploitation Restitution
230 Fund, and the Tenant Receivership Abatement Fund, which shall be continually available,
231 without regard to fiscal year, until expended;

232 (21) Office of the Chief Financial Officer: \$222,203,686 (including \$181,716,102
233 from local funds, \$550,000 from federal grant funds, and \$39,937,584 from other funds);
234 provided, that not to exceed \$10,600 of such amount, from local funds, shall be available for the
235 Chief Financial Officer for official reception and representation expenses and for purposes
236 consistent with the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509;
237 D.C. Official Code § 1-333.10); provided further, that all funds deposited, without regard to
238 fiscal year, into the following funds are authorized for expenditure and shall remain available for
239 expenditure until September 30, 2027: the Other Post-Employment Benefits Fund and the Child
240 Trust Fund; provided further, that all funds deposited during Fiscal Year 2027 into the following

241 funds are authorized for expenditure and shall remain available for expenditure until September
242 30, 2027: the Advanced Technical Centers Fund, the DC Lottery Reimbursement Fund, the
243 Defined Contribution Plan Administration Fund, the Delinquent Debt Fund, the Dishonored
244 Check Fees Fund, the Health Benefits Fees Fund, the Payroll Services Fees Fund, the Recorder
245 of Deeds Automation Fund, the Service Contracts Fund, the Tobacco Fund Reimbursement
246 Fund, and the United Medical Center Closeout Fund;

247 (22) Office of the Chief Technology Officer: \$114,117,700 (including
248 \$83,980,217 from local funds, \$3,361,769 from federal grant funds, and \$26,775,715 from other
249 funds); provided, that all funds deposited, without regard to fiscal year, into the following funds
250 are authorized for expenditure and shall remain available for expenditure until September 30,
251 2027: the DC-NET Services and Innovation Fund and the Technology Infrastructure Services
252 Support Fund;

253 (23) Office of the City Administrator: \$9,092,842 from local funds; provided, that
254 not to exceed \$10,600 of such amount, from local funds, shall be available for the City
255 Administrator for official reception and representation expenses and for purposes consistent with
256 the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official
257 Code § 1-333.10);

258 (24) Office of the District of Columbia Auditor: \$7,805,591 from local funds;
259 provided, that all funds deposited, without regard to fiscal year, into the Audit Engagement Fund
260 are authorized for expenditure and shall remain available for expenditure until September 30,
261 2027;

262 (25) Office of the Inspector General: \$23,622,254 (including \$19,422,428 from
263 local funds, \$3,199,826 from federal grant funds, and \$1,000,000 from other funds); provided,

264 that all funds deposited, without regard to fiscal year, into the Inspector General Support Fund
265 are authorized for expenditure and shall remain available for expenditure until September 30,
266 2027;

267 (26) Office of the Secretary: \$5,546,869 (including \$4,453,962 from local funds
268 and \$1,092,907 from other funds); provided, that all funds deposited during Fiscal Year 2027
269 into the Distribution Fee Fund are authorized for expenditure and shall remain available for
270 expenditure until September 30, 2026;

271 (27) Office of the Senior Advisor: \$1,502,621 from local funds;

272 (28) Public Employee Relations Board: \$1,445,732 from local funds;

273 (29) Statehood Initiatives: \$266,883 from local funds; provided, that all funds
274 deposited, without regard to fiscal year, into the New Columbia Statehood Fund are authorized
275 for expenditure and shall remain available for expenditure until September 30, 2027; and

276 (30) Uniform Law Commission: \$65,000 from local funds.

277 **ECONOMIC DEVELOPMENT AND REGULATION**

278 For economic development and regulation, \$521,023,529 (including \$338,771,505 from
279 local funds, \$44,838,044 from dedicated taxes, \$42,158,445 from federal grant funds,
280 \$56,755,535 from other funds, and \$38,500,000 from other federal funds), to be allocated as
281 follows:

282 (1) Business Improvement Districts Transfer: \$41,000,000 (including
283 \$41,000,000 from other funds); provided, that, in the event that revenue dedicated by local law
284 to a business improvement district exceeds the amount set forth in this paragraph, the General
285 Fund budget authority may be increased as needed to transfer all such revenue, pursuant to local
286 law, to the business improvement district.

287 (2) Commission on the Arts and Humanities: \$39,086,443 (including \$38,059,443
288 from dedicated taxes and \$1,027,000 from federal grant funds); provided, that all funds
289 deposited, without regard to fiscal year, into the Arts and Humanities Fund are authorized for
290 expenditure and shall remain available for expenditure until September 30, 2027; provided
291 further, that budgeted funds in the available fund balance of the Arts and Humanities Fund may
292 be obligated in Fiscal Year 2027 pursuant to grant awards, through September 30, 2030 and that
293 such funds so obligated are authorized for expenditure and shall remain available for expenditure
294 until September 30, 2030;

295 (3) Department of Housing and Community Development: \$135,964,577
296 (including \$53,938,163 from local funds, \$39,668,714 from federal grant funds, \$38,500,000
297 from other federal funds, and \$3,857,700 from other funds); provided further, that all funds
298 deposited, without regard to fiscal year, into the following funds are authorized for expenditure
299 and shall remain available for expenditure until September 30, 2027: the Home Again Revolving
300 Fund, the Housing Preservation Fund, the Negotiated Employee Affordable Housing Fund, and
301 the Section 108 Debt Reserve Account; provided further, that all funds deposited, without regard
302 to fiscal year, into the Rental Housing Registration Fund are authorized for expenditure starting
303 at the beginning of the applicable time period set forth section in 203e(d) of the Rental Housing
304 Act of 1985, effective October 30, 2018 (D.C. Law 22-168; D.C. Official Code § 42-
305 3502.03e(d)), and shall remain available for expenditure until September 30, 2027; provided
306 further, that all funds deposited during Fiscal Year 2027 into the following funds are authorized
307 for expenditure and shall remain available for expenditure until September 30, 2027: the
308 Department of Housing and Community Development Unified Fund and the Home Purchase
309 Assistance Fund;

310 (4) Department of Small and Local Business Development: \$22,477,774
311 (including \$21,757,558 from local funds and \$720,217 from federal grant funds); provided, that
312 all funds deposited, without regard to fiscal year, into the following funds are authorized for
313 expenditure and shall remain available for expenditure until September 30, 2027: the Small
314 Business Capital Access Fund, the Small Business Licensing Fee Reimbursement Relief Fund,
315 the Streetscape Business Development Relief Fund, and the Ward 7 and Ward 8 Entrepreneur
316 Grant Fund; provided further, that all funds deposited during Fiscal Year 2027 into the Art All
317 Night Fund are authorized for expenditure and shall remain available for expenditure until
318 September 30, 2027;

319 (5) Housing Authority Payment: \$206,115,563 from local funds;

320 (6) Office of Cable Television, Film, Music, and Entertainment: \$12,858,903
321 (including \$6,884,020 from local funds and \$5,974,883 from other funds); provided, that all
322 funds deposited, without regard to fiscal year, into the following funds are authorized for
323 expenditure and shall remain available for expenditure until September 30, 2027: the Film,
324 Television and the Entertainment Rebate Fund; provided further, that all funds deposited during
325 Fiscal Year 2027 into the OCTFME Special Account are authorized for expenditure and shall
326 remain available for expenditure until September 30, 2027;

327 (7) Office of Planning: \$11,924,347 (including \$11,268,347 from local funds,
328 \$626,000 from federal grant funds, and \$30,000 from other funds); provided, that all funds
329 deposited during Fiscal Year 2027 into the following funds are authorized for expenditure and
330 shall remain available for expenditure until September 30, 2027: the Historic Landmark-District
331 Protection (Local) Fund, the Targeted Homeowner Grant Fund, and the Historical Landmark-
332 District Protection (O-Type) Fund;

333 (8) Office of the Deputy Mayor for Planning and Economic Development:
334 \$39,630,756 (including \$27,441,105 from local funds, \$6,778,601 from dedicated taxes,
335 \$116,514 from federal grant funds, and \$5,294,536 from other funds); provided, that all funds
336 deposited, without regard to fiscal year, into the following funds are authorized for expenditure
337 and shall remain available for expenditure until September 30, 2027: the Economic Development
338 Special Account, the Federal Properties Tax Fund, the Industrial Revenue Bond Account, the
339 Soccer Stadium Financing Fund, the Vitality Fund, and the Walter Reed Reinvestment Fund;
340 provided further, that all funds deposited during Fiscal Year 2027 into the following funds are
341 authorized for expenditure and shall remain available for expenditure until September 30, 2027:
342 the St. Elizabeths East Campus Redevelopment Fund and the Walter Reed Redevelopment Fund;

343 (9) Office of the Tenant Advocate: \$4,525,369 (including \$3,926,953 from local
344 funds and \$598,416 from other funds); provided, that all funds deposited during Fiscal Year
345 2027 into the Rental Unit Fee Fund are authorized for expenditure and shall remain available for
346 expenditure until September 30, 2027;

347 (10) Office of Zoning: \$4,210,378 from local funds;

348 (11) Real Property Tax Appeals Commission: \$2,009,173 from local funds; and

349 (12) Rental Housing Commission: \$1,220,246 from local funds.

350 **PUBLIC SAFETY AND JUSTICE**

351 For public safety and justice, \$1,942,453,020 (including \$1,657,534,125 from local
352 funds, \$230,752,898 from federal grant funds, \$300,000 from Medicaid payments, \$49,567,997
353 from other funds, \$948,000 from federal payment funds requested to be appropriated by the
354 Congress under the heading “Federal Payment for Judicial Commissions” in the Fiscal Year
355 2027 Federal Portion Budget Request Act of 2026, \$600,000 from federal payment funds

356 requested to be appropriated by the Congress under the heading “Federal Payment for the
357 District of Columbia National Guard” in the Fiscal Year 2027 Federal Portion Budget Request
358 Act of 2026, \$2,750,000 from federal payment funds requested to be appropriated by the
359 Congress under the heading “Federal Payment to the Criminal Justice Coordinating Council” in
360 the Fiscal Year 2027 Federal Portion Budget Request Act of 2026, provided, that the foregoing
361 amounts shall be increased or decreased to reflect the amount of federal payment funds
362 appropriated by Congress for Fiscal Year 2027, to be allocated as follows:

363 (1) Commission on Judicial Disabilities and Tenure: \$1,244,426 (including
364 \$646,426 from local funds and \$598,000 from federal payment funds requested to be
365 appropriated by the Congress under the heading “Federal Payment for Judicial Commissions” in
366 the Fiscal Year 2027 Federal Portion Budget Request Act of 2026); provided, that the foregoing
367 amounts shall be increased or decreased to reflect the amount of federal payment funds
368 appropriated by Congress for the agency for Fiscal Year 2027;

369 (2) Corrections Information Council: \$1,090,894 from local funds;

370 (3) Criminal Justice Coordinating Council: \$4,857,836 (including \$1,957,837
371 from local funds, \$150,000 from federal grant funds, and \$2,749,999 from federal payment funds
372 requested to be appropriated by the Congress under the heading “Federal Payment to the
373 Criminal Justice Coordinating Council” in the Fiscal Year 2027 Federal Portion Budget Request
374 Act of 2026); provided, that the foregoing amounts shall be increased or decreased to reflect the
375 amount of federal payment funds appropriated by Congress for the agency for Fiscal Year 2027;

376 (4) Department of Corrections: \$229,228,007 (including \$212,022,240 from local
377 funds and \$17,205,767 from other funds); provided, that all funds deposited in Fiscal Year 2027
378 into the following funds are authorized for expenditure and shall remain available for

379 expenditure until September 30, 2027: the Correction Reimbursement-Juveniles Fund, the
380 Department of Corrections Reimbursement Fund, and the Inmate Welfare Fund;

381 (5) Department of Forensic Sciences: \$28,982,441 (including \$28,614,096 from
382 local funds and \$368,345 from federal grant funds); provided, that all funds deposited, without
383 regard to fiscal year, into the Department of Forensic Sciences Laboratory Fund are authorized
384 for expenditure and shall remain available for expenditure until September 30, 2027;

385 (6) Department of Youth Rehabilitation Services: \$104,066,301 from local funds;

386 (7) District of Columbia National Guard: \$23,763,917 (including \$6,099,294 from
387 local funds, \$17,034,623 from federal grant funds, \$30,000 from other funds, and \$600,000 from
388 federal payment funds requested to be appropriated by the Congress under the heading “Federal
389 Payment for the District of Columbia National Guard” in the Fiscal Year 2027 Federal Portion
390 Budget Request Act of 2026); provided, that the foregoing amounts shall be increased or
391 decreased to reflect the amount of federal payment funds appropriated by Congress for the
392 agency for Fiscal Year 2027; provided further, that the Mayor shall reimburse the District of
393 Columbia National Guard for expenses incurred in connection with services that are performed
394 in emergencies by the National Guard in a militia status and are requested by the Mayor, in
395 amounts that shall be jointly determined and certified as due and payable for these services by
396 the Mayor and the Commanding General of the District of Columbia National Guard; provided
397 further, that such sums as may be necessary for reimbursement to the District of Columbia
398 National Guard under the preceding proviso shall be available pursuant to this act, and the
399 availability of the sums shall be deemed as constituting payment in advance for emergency
400 services involved;

401 (8) District of Columbia Sentencing Commission: \$1,739,550 from local funds;

402 (9) Fire and Emergency Medical Services Department: \$402,630,093 (including
403 \$302,308,345 from local funds, \$98,522,288 from federal grant funds, and \$1,799,460 from
404 other funds); provided, that all funds deposited in Fiscal Year 2027 into the Fire and Emergency
405 Medical Services Department EMS Reform Fund are authorized for expenditure and shall remain
406 available for expenditure until September 30, 2027;

407 (10) Homeland Security and Emergency Management Agency: \$101,239,726
408 (including \$10,858,221 from local funds and \$90,381,505 from federal grant funds);

409 (11) Judicial Nomination Commission: \$387,355 (including \$37,355 from local
410 funds and \$350,000 from federal payment funds requested to be appropriated by the Congress
411 under the heading “Federal Payment for Judicial Commissions” in the Fiscal Year 2027 Federal
412 Portion Budget Request Act of 2026); provided, that the foregoing amounts shall be increased or
413 decreased to reflect the amount of federal payment funds appropriated by Congress for the
414 agency for Fiscal Year 2027;

415 (12) Metropolitan Police Department: \$688,483,059 (including \$674,504,479
416 from local funds, \$7,550,633 from federal grant funds, and \$6,427,947 from other funds);
417 provided, that all funds deposited during Fiscal Year 2026 into the following funds are
418 authorized for expenditure and shall remain available for expenditure until September 30, 2027:
419 the Asset Forfeiture Fund and the Miscellaneous Fund;

420 (13) Office of Administrative Hearings: \$12,298,107 (including \$11,998,107 from
421 local funds and \$300,000 from Medicaid payments);

422 (14) Office of Human Rights: \$9,117,040 (including \$8,697,891 from local funds
423 and \$419,150 from federal grant funds);

424 (15) Office of Neighborhood Safety and Engagement: \$20,182,872 from local

425 funds; provided, that the Office of Neighborhood Safety and Engagement is authorized to spend
426 appropriated funds for the purposes set forth in section 101 of the Neighborhood Engagement
427 Achieves Results Amendment Act of 2016, effective June 30, 2016 (D.C. Law 21-125; D.C.
428 Official Code § 7-2411); provided further, that all funds deposited, without regard to fiscal year,
429 into the Neighborhood Safety and Engagement Fund are authorized for expenditure and shall
430 remain available for expenditure until September 30, 2027;

431 (16) Office of Police Complaints: \$3,069,296 from local funds;

432 (17) Office of the Chief Medical Examiner: \$16,252,964 (including \$15,697,255
433 from local funds, \$240,409 from federal grant funds, and \$315,301 from other funds); provided,
434 that all funds deposited in Fiscal Year 2027 into the Medical Examiner Pathology and
435 Toxicology Fund are authorized for expenditure and shall remain available for expenditure until
436 September 30, 2027;

437 (18) Office of the Deputy Mayor for Public Safety and Justice: \$12,576,136 from
438 local funds;

439 (19) Office of Unified Communications: \$60,186,154 (including \$36,996,632
440 from local funds and \$23,189,522 from other funds); provided, that all funds deposited, without
441 regard to fiscal year, into the Emergency and Non-Emergency Number Telephone Calling
442 Systems Fund are authorized for expenditure and shall remain available for expenditure until
443 September 30, 2027; provided further, that all funds deposited during Fiscal Year 2027 into the
444 Public Services Telecommunications Fund are authorized for expenditure and shall remain
445 available for expenditure until September 30, 2027;

446 (20) Office of Victim Services and Justice Grants: \$77,090,845 (including
447 \$60,404,899 from local funds, \$16,085,946 from federal grant funds, and \$600,000 from other

448 funds); provided, that \$31,785,256 shall be made available to award a grant to the District of
449 Columbia Bar Foundation for the purpose of administering the Access to Justice Initiative,
450 including the Access to Justice Grants Program, the District of Columbia Poverty Lawyer Loan
451 Repayment Assistance Program, and the Civil Legal Counsel Projects Program; provided further,
452 that the funds authorized for expenditure for the Access to Justice Initiative shall remain
453 available for expenditure until September 30, 2027; provided, that all funds deposited, without
454 regard to fiscal year, into the Crime Victims Assistance Fund are authorized for expenditure and
455 shall remain available for expenditure until September 30, 2027; provided further, that all funds
456 deposited during Fiscal Year 2027 into the following funds are authorized for expenditure and
457 shall remain available for expenditure until September 30, 2027: the Community-Based Violence
458 Reduction Fund and the Private Security Camera Incentive Fund; and

459 (21) Police Officers' and Firefighters' Retirement System: \$143,966,000 from
460 local funds.

461 PUBLIC EDUCATION SYSTEMS

462 For the public education systems, \$4,298,752,713 (including \$3,709,168,760 from local
463 funds, \$418,573,984 from federal grant funds, \$90,071,434 from other funds, \$40,000,000 from
464 federal payment funds requested to be appropriated by the Congress under the heading "Federal
465 Payment for Resident Tuition Support" in the Fiscal Year 2027 Federal Portion Budget Request
466 Act of 2026 for the purposes specified in sections 3 and 5 of the District of Columbia College
467 Access Act of 1999, approved November 12, 1999 (113 Stat 1328; D.C. Official Code §§ 38-
468 2702 and 38-2704), \$35,000,000 from federal payment funds requested to be appropriated by the
469 Congress under the heading "Federal Payment for School Improvement" in the Fiscal Year 2027
470 Federal Portion Budget Request Act of 2026 for the purposes specified in section 3004(b) of the

471 Scholarships for Opportunity and Results Act, approved April 15, 2011 (125 Stat 200; D.C.
472 Official Code § 38-1853.04(b)), and \$5,938,536 from private funds); provided, that the foregoing
473 amounts shall be increased or decreased to reflect the amount of federal payment funds
474 appropriated by Congress for Fiscal Year 2027, to be allocated as follows:

475 (1) Department of Employment Services: \$182,940,647 (including \$68,261,240
476 from local funds, \$49,186,006 from federal grant funds, \$64,665,376 from other funds, and
477 \$828,025 from private funds); provided, that the Department of Employment Services is
478 authorized to spend appropriated funds to provide food and non-alcoholic beverages and
479 monetary and non-monetary incentives for participants in its programs, as provided by other
480 District or federal law, and to provide food and non-alcoholic beverages to its employees, as
481 provided by other District or federal law; provided further, that all funds deposited, without
482 regard to fiscal year, into the following funds are authorized for expenditure and shall remain
483 available for expenditure until September 30, 2027: the Reed Act Fund, the Unemployment and
484 Workforce Development Administrative Fund, the Unemployment Insurance Interest Account,
485 the Unemployment Insurance Special Administrative Expense Account, the Universal Paid
486 Leave Administration Fund, the Workers' Compensation Administration Fund, and the Workers'
487 Compensation Special Fund; provided further, that all funds deposited during Fiscal Year 2027
488 into the following funds are authorized for expenditure and shall remain available for
489 expenditure until September 30, 2027: the Apprenticeship Fees Fund, the Jobs Trust Fund, and
490 the Wage Theft Prevention Fund;

491 (2) Department of Parks and Recreation: \$76,836,397 (including \$73,836,397
492 from local funds and \$3,000,000 from other funds); provided, that all funds deposited in Fiscal
493 Year 2027 into the Parks and Recreation Fund are authorized for expenditure and shall remain

494 available for expenditure until September 30, 2027; provided further, that the Department of
495 Parks and Recreation is authorized to spend appropriated funds from the Parks and Recreation
496 Fund for the purposes set forth in section 4 of the Recreation Act of 1994, effective March 23,
497 1995 (D.C. Law 10-246; D.C. Official Code § 10-303);

498 (3) District of Columbia Public Charter School Board: \$14,109,173 (including
499 \$89,500 from local funds and \$14,019,673 from other funds);

500 (4) District of Columbia Public Charter Schools: \$1,448,705,398 from local
501 funds; provided, that there shall be quarterly disbursement of funds to the District of Columbia
502 public charter schools, with the first payment to occur within 15 days of the beginning of the
503 fiscal year; provided further, that if the entirety of this allocation has not been provided as
504 payments to any public charter schools currently in operation through the per pupil funding
505 formula, the funds shall remain available for expenditure until September 30, 2027 for public
506 education in accordance with section 2403(b)(2) of the District of Columbia School Reform Act
507 of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(2));
508 provided further, that of the amounts made available to District of Columbia public charter
509 schools, \$230,000 shall be made available to the Office of the Chief Financial Officer as
510 authorized by section 2403(b)(6) of the District of Columbia School Reform Act of 1995,
511 approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(6)); provided
512 further, that, notwithstanding the amounts otherwise provided under this heading or any other
513 provision of law, there shall be appropriated to the District of Columbia public charter schools on
514 July 1, 2027, an amount equal to 30 percent, or for new charter school local education agencies
515 that opened for the first time after December 31, 2026, an amount equal to 45 percent, of the
516 total amount of the local funds appropriations provided for payments to public charter schools in

517 the budget of the District of Columbia for Fiscal Year 2028 (as adopted by the District), and the
518 amount of such payment shall be chargeable against the final amount provided for such
519 payments for Fiscal Year 2028; provided further, that the annual financial audit for the
520 performance of an individual District of Columbia public charter school shall be funded by the
521 charter school;

522 (5) District of Columbia Public Library: \$83,510,993 (including \$82,263,993
523 from local funds, \$1,200,000 from other funds, and \$47,000 from private funds); provided, that
524 not to exceed \$8,500 of such amount, from local funds, shall be available for the Chief Librarian
525 of the District of Columbia Public Library for official reception and representation expenses and
526 for purposes consistent with the Discretionary Funds Act of 1973, approved October 26, 1973
527 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that all funds deposited, without
528 regard to fiscal year, into the following funds are authorized for expenditure and shall remain
529 available until expended: the Books From Birth Fund; the Copies and Printing Fund; the DCPL
530 Revenue-Generating Activities Fund; the E-Rate Reimbursement Fund; and the Library
531 Collections Account;

532 (6) District of Columbia Public Schools: \$1,490,609,405 (including
533 \$1,432,230,171 from local funds, \$33,080,114 from federal grant funds, \$6,051,385 from other ,
534 \$1,747,735 from private funds, and \$17,500,000 from federal payment funds requested to be
535 appropriated by the Congress under the heading “Federal Payment for School Improvement” in
536 the Fiscal Year 2027 Federal Portion Budget Request Act of 2026); provided, that the foregoing
537 amounts shall be increased or decreased to reflect the amount of federal payment funds
538 appropriated by Congress for Fiscal Year 2027; provided further, that not to exceed \$10,600 of
539 such local funds shall be available for the Chancellor for official reception and representation

540 expenses and for purposes consistent with the Discretionary Funds Act of 1973, approved
541 October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that,
542 notwithstanding the amounts otherwise provided under this heading or any other provision of
543 law, there shall be appropriated to the District of Columbia Public Schools on July 1, 2027, an
544 amount equal to 10 percent of the total amount of the local funds appropriations provided for the
545 District of Columbia Public Schools in the budget of the District of Columbia for Fiscal Year
546 2028 (as adopted by the District), and the amount of such payment shall be chargeable against
547 the final amount provided for the District of Columbia Public Schools for Fiscal Year 2028;
548 provided further, that all funds deposited, without regard to fiscal year, into the following funds
549 are authorized for expenditure and shall remain available for expenditure until September 30,
550 2027: the At-Risk Supplemental Allocation Preservation Fund, the Afterschool Program-
551 Copayment Fund, the District of Columbia Public Schools Food Services Fund, the District of
552 Columbia Public Schools Sales and Sponsorship Fund, the E-Rate Education Fund, and the
553 Reserve Officer Training Corps Fund; provided further, that the District of Columbia Public
554 Schools is authorized to spend appropriated funds consistent with section 105(c)(5) of the Public
555 Education Reform Amendment Act of 2007, effective June 12, 2007 (D.C. Law 17-9; D.C.
556 Official Code § 38-174(c)(5)); provided further, that all funds deposited during Fiscal Year 2027
557 into the DCPS School Facility Colocation Fund are authorized for expenditure and shall remain
558 available for expenditure until September 30, 2027;

559 (7) District of Columbia State Athletics Commission: \$1,772,074 (including
560 \$1,572,074 from local funds and \$200,000 from other funds);

561 (8) Non-Public Tuition: \$57,464,309 (including \$56,864,309 from local funds and
562 \$600,000 from federal grant funds);

563 (9) Office of the Deputy Mayor for Education: \$35,807,050 (including
564 \$35,502,050 from local funds, and \$305,000 from private funds);

565 (10) Office of the State Superintendent of Education: \$598,182,346 (including
566 \$211,029,706 from local funds, \$325,706,864 from federal grant funds, \$935,000 from other
567 funds, \$3,010,776 from private funds, \$40,000,000 from federal payment funds requested to be
568 appropriated by the Congress under the heading “Federal Payment for Resident Tuition Support”
569 in the Fiscal Year 2027 Federal Portion Budget Request Act of 2026, and \$17,500,000 from
570 federal payment funds requested to be appropriated by the Congress under the heading “Federal
571 Payment for School Improvement” in the Fiscal Year 2027 Federal Portion Budget Request Act
572 of 2026); provided, that the foregoing amounts shall be increased or decreased to reflect the
573 amount of federal payment funds appropriated by Congress for the agency for Fiscal Year 2027;
574 provided further, that all funds deposited, without regard to fiscal year, into the following funds
575 are authorized for expenditure and shall remain available for expenditure until September 30,
576 2027: the Access to Quality Child Care Fund, the Charter School Credit Enhancement Fund, the
577 Special Education Enhancement Fund, and the Student Enrollment Fund; provided further, that
578 all funds deposited during Fiscal Year 2027 into the following funds are authorized for
579 expenditure and shall remain available for expenditure until September 30, 2027: the Community
580 Schools Fund, the Early Childhood Educator Pay Equity Fund, and the State Athletics Activities,
581 Programs, and Office Fund;

582 (11) Special Education Transportation: \$133,216,046 (including \$123,215,046
583 from local funds and \$10,001,000 in federal grant funds); provided, that, notwithstanding the
584 amounts otherwise provided under this heading or any other provision of law, there shall be
585 appropriated to the Special Education Transportation agency under the direction of the Office of

586 the State Superintendent of Education, on July 1, 2027, an amount equal to 10 percent of the total
587 amount of the local funds appropriations provided for the Special Education Transportation
588 agency in the budget for the District of Columbia for Fiscal Year 2028 (as adopted by the
589 District), and the amount of such payment shall be chargeable against the final amount provided
590 for the Special Education Transportation agency for Fiscal Year 2028; provided further, that
591 amounts appropriated under this paragraph may be used to offer financial incentives as necessary
592 to reduce the number of routes serving 2 or fewer students;

593 (12) State Board of Education: \$3,718,204 from local funds;

594 (13) Teachers' Retirement System: \$77,052,000 from local funds;

595 (14) Unemployment Compensation Fund: \$4,980,390 from local funds; and

596 (15) University of the District of Columbia Subsidy Account: \$89,848,280 from

597 local funds; provided, that this appropriation shall not be available to subsidize the education of

598 nonresidents of the District at the University of the District of Columbia, unless the Board of

599 Trustees of the University of the District of Columbia adopts, for the fiscal year ending

600 September 30, 2027, a tuition-rate schedule that establishes the tuition rate for nonresident

601 students at a level no lower than the nonresident tuition rate charged at comparable public

602 institutions of higher education in the metropolitan area; provided further, that, notwithstanding

603 the amounts otherwise provided under this heading or any other provision of law, there shall be

604 appropriated to the University of the District of Columbia on July 1, 2027, an amount equal to 10

605 percent of the total amount of the local funds appropriations provided for the University of the

606 District of Columbia in the budget of the District of Columbia for Fiscal Year 2028 (as adopted

607 by the District), and the amount of such payment shall be chargeable against the final amount

608 provided for the University of the District of Columbia for Fiscal Year 2028; provided further,

609 that not to exceed \$10,600 of such local funds shall be available for the President of the
610 University of the District of Columbia for official reception and representation expenses and for
611 purposes consistent with the Discretionary Funds Act of 1973, approved October 26, 1973 (87
612 Stat. 509; D.C. Official Code § 1-333.10).

613 **HUMAN SUPPORT SERVICES**

614 For human support services, \$7,249,879,581 (including \$2,454,911,486 from local funds,
615 \$236,166,588 from dedicated taxes, \$492,933,695 from federal grant funds, \$50,061,509 from
616 other funds, \$4,010,341,067 from Medicaid payments, \$1,465,236 from private funds, and
617 \$4,000,000 from federal payment funds requested to be appropriated by the Congress under the
618 heading “Federal Payment for Testing and Treatment of HIV/AIDS” in the Fiscal Year 2027
619 Federal Portion Budget Request Act of 2026); provided, that the foregoing amounts shall be
620 increased or decreased to reflect the amount of federal payment funds appropriated by Congress
621 for Fiscal Year 2027; to be allocated as follows:

622 (1) Child and Family Services Agency: \$203,908,895 (including \$153,686,140
623 from local funds, \$50,117,755 from federal grant funds, and \$105,000 from private funds);

624 (2) Department of Aging and Community Living: \$64,380,813 (including
625 \$50,127,776 from local funds, \$11,088,701 from federal grant funds, and \$3,164,336 from
626 Medicaid payments);

627 (3) Department of Behavioral Health: \$360,525,338 (including \$270,031,690
628 from local funds, \$72,131,912 from federal grant funds, \$5,786,810 from Medicaid payments,
629 \$12,138,902 from other funds, and \$436,024 from private funds); provided, that all funds
630 deposited, without regard to fiscal year, into the following funds are authorized for expenditure
631 and shall remain available or expenditure until September 30, 2027: the Addiction Prevention

632 and Recovery Administration-Choice in Drug Treatment (HCSN) Fund, the DMH Medicare and
633 3rd Party Reimbursement Fund, the DMH Federal Beneficiary Reimbursement Fund, and the
634 Opioid Abatement Fund;

635 (4) Department of Health: \$276,436,602 (including \$89,962,082 from local funds,
636 \$159,125,072 from federal grant funds, \$22,430,235 from other funds, \$919,212 from private
637 funds, and \$4,000,000 from federal payment funds requested to be appropriated by the Congress
638 under the heading “Federal Payment for Testing and Treatment of HIV/AIDS” in the Fiscal Year
639 2027 Federal Portion Budget Request Act of 2026); provided, that the foregoing amounts shall
640 be increased or decreased to reflect the amount of federal payment funds appropriated by
641 Congress for the agency for Fiscal Year 2027; provided further, that all funds deposited, without
642 regard to fiscal year, into the following funds are authorized for expenditure and shall remain
643 available for expenditure until September 30, 2027: the AIDS Drug Assistance Program Fund,
644 the Animal Education and Outreach Fund, the Civil Monetary Penalties Fund, the Health
645 Occupations Regulation Fund, the Health Professional Recruitment Fund (Medical Loan
646 Repayment), the Human Services Facility Fee Fund, and the Tobacco Use Cessation Fund;
647 provided further, that all funds deposited during Fiscal Year 2027 into the following funds are
648 authorized for expenditure and shall remain available for expenditure until September 30, 2027:
649 the Board of Medicine Fund, the ICF/MR Fees and Finds Fund, the Pharmacy Protection Fund,
650 the State Health Planning and Development Agency Admission Fees Fund, and the State Health
651 Planning and Development Agency Fees Fund;

652 (5) Department of Health Care Finance: \$5,335,741,430 (including
653 \$1,118,309,748 from local funds, \$236,166,588 from dedicated taxes, \$10,238,139 from federal
654 grant funds, \$3,966,246,385 from Medicaid payments, and \$4,780,571 from other funds);

655 provided, that all funds deposited, without regard to fiscal year, into the following funds are
656 authorized for expenditure and shall remain available for expenditure until September 30, 2027:
657 the DC HealthCare Alliance Reform Fund, the Home and Community-Based Services
658 Enhancement Fund, the Hospital Provider Fee Fund, the Hospital Fund, the Individual Insurance
659 Market Affordability and Stability Fund, the Nursing Facility Quality of Care Fund, and the
660 Stevie Sellow’s Quality Improvement Fund; provided further, that all funds deposited during
661 Fiscal Year 2027 into the following funds are authorized for expenditure and shall remain
662 available for expenditure until September 30, 2027: the Bill of Rights (Grievance and Appeals)
663 Fund, the Healthy DC and Health Care Expansion Fund, the Medicaid Provider Fraud
664 Reimbursement, and the New Hospital at St. Elizabeths Startup Reserve Fund;

665 (6) Department of Human Services: \$775,475,492 (including \$602,376,667 from
666 local funds, \$155,393,835 from federal grant funds, \$330,000 from other funds, and \$17,369,989
667 from federal Medicaid payments, and \$5,000 from private funds); provided, that all funds
668 deposited, without regard to fiscal year, into the SNAP Reinvestment Fund are authorized for
669 expenditure and shall remain available for expenditure until September 30, 2027; provided, that
670 all funds deposited during Fiscal Year 2027 into the SSI Payback Fund are authorized for
671 expenditure and shall remain available for expenditure until September 30, 2027;

672 (7) Department on Disability Services: \$230,611,439 (including \$167,617,810
673 from local funds, \$34,838,280 from federal grant funds, \$17,773,547 from Medicaid payments,
674 and \$10,381,801 from other funds); provided, that all funds deposited, without regard to fiscal
675 year, into the following funds are authorized for expenditure and shall remain available for
676 expenditure until September 30, 2027: the Contribution to Costs of Supports Fund, the Cost of
677 Care for Non-Medicaid Clients Fund, and the Randolph Shepherd Unassigned Facilities Fund;

678 (8) Office of the Deputy Mayor for Health and Human Services: \$2,066,479 from
679 local funds; and

680 (9) Office of the Ombudsperson for Children: \$733,094 from local funds.

681 **OPERATIONS AND INFRASTRUCTURE**

682 For operations and infrastructure, \$1,580,464,785 (including \$1,105,496,696 from local
683 funds, \$79,711,000 from dedicated taxes, \$123,066,403 from federal grant funds, \$267,053,052
684 from other funds, and \$5,137,634 from private funds), to be allocated as follows:

685 (1) Alcoholic Beverage and Cannabis Administration: \$11,889,061 (including
686 \$2,615,160 from local funds and \$9,273,901 from other funds); provided, that all funds
687 deposited, without regard to fiscal year, into the following funds are authorized for expenditure
688 and shall remain available for expenditure until September 30, 2027: the Alcoholic Beverage and
689 Cannabis Administration Fund, the Dedicated Taxes Fund, and the Medical Cannabis
690 Administration Fund;

691 (2) Department of Buildings: \$64,501,649 (including \$47,033,997 from local
692 funds, \$1,599,171 from federal grant funds, and \$15,868,480 from other funds); provided, that
693 all funds deposited in Fiscal Year 2027 into the following funds are authorized for expenditure
694 and shall remain available for expenditure until September 30, 2027: the Expedited Building
695 Permit Review Fund, the Green Building Fund, and the Nuisance Abatement Fund;

696 (3) Department of Energy and Environment: \$181,553,260 (including
697 \$17,435,471 from local funds, \$89,785,437 from federal grant funds, \$69,208,718 from other
698 funds and \$5,123,634 from private funds); provided, that all funds deposited, without regard to
699 fiscal year, into the following funds are authorized for expenditure and shall remain available for
700 expenditure until September 30, 2027: the Air Quality Construction Permits Fund, the Anacostia

701 River Clean Up and Protection Fund, the Benchmarking Enforcement Fund, the Clean Land
702 Fund/Brownfield Revitalization Fund, the District Energy Fund, the District of Columbia
703 Wetland Stream and Mitigation Trust Fund, the Economy II Fund, the Energy Assistance Trust
704 Fund, the Fishing License Fund, the Hazardous Waste and Toxic Chemical Source Reduction
705 Fund, the Indoor Mold Assessment and Remediation Fund, the Lead Poisoning Prevention Fund,
706 the Leaking Underground Storage Tank Trust Fund, the Municipal Aggregation Fund, the
707 Pesticide Product Registration Fund, the Product Stewardship Fund, the Rail Safety and Security
708 Fund, the Renewable Energy Development Fund, the Residential Aid Discount Fund, the
709 Residential Essential Services Fund, the Soil Erosion and Sediment Control Fund, the Special
710 Energy Assessment Fund, the Stormwater Fees Fund, the Stormwater In-Lieu Fee Payment
711 Fund, the Storm Water Permit Review Fund, the Sustainable Energy Trust Fund, the
712 Underground Storage Tank Regulation Fund, and the WASA Utility Discount Program Fund;
713 provided further, that funds in the available fund balance of the Renewable Energy Development
714 Fund may be obligated in Fiscal Year 2027, pursuant to grant awards, through September 30,
715 2030, and that such funds so obligated are authorized for expenditure and shall remain available
716 for expenditure until September 30, 2030;

717 (4) Department of For-Hire Vehicles: \$14,167,795 (including \$3,881,453 from
718 local funds and \$10,286,342 from other funds); provided, that all funds deposited, without regard
719 to fiscal year, into the following funds are authorized for expenditure and shall remain available
720 for expenditure until September 30, 2027: the Public Vehicles-for-Hire Consumer Service Fund
721 and the Taxicab Assessment Act Fund;

722 (5) Department of Insurance, Securities, and Banking: \$35,246,094 (including
723 \$127,760 from local funds and \$35,118,334 from other funds); provided, that all funds deposited,

724 without regard to fiscal year, into the following funds are authorized for expenditure and shall
725 remain available for expenditure until September 30, 2027: the Capital Access Fund, the Captive
726 Insurance Fund, the Foreclosure Mediation Fund, the HMO Assessment Fund, the Insurance
727 Assessment Fund, the Insurance Regulatory Trust Fund, the Loan Participation Fund, and the
728 Securities and Banking Fund;

729 (6) Department of Licensing and Consumer Protection: \$29,593,171 (including
730 \$15,180,959 from local funds and \$14,412,212 from other funds); provided, that all funds
731 deposited in Fiscal Year 2027 into the following funds are authorized for expenditure and shall
732 remain available for expenditure until September 30, 2027: the Basic Business License Fund, the
733 Corporate Recordation Fund, the Combat Sports Commission Fund, the Occupational and
734 Professional Licensing Administration Special Account, and the Vending Regulation Fund;
735 provided further, that all funds deposited, without regard to fiscal year, into the following funds
736 are authorized for expenditure and shall remain available for expenditure until September 30,
737 2027: the Appraisal Fee Fund and the Real Estate Guaranty and Education Fund;

738 (7) Department of Motor Vehicles: \$70,781,224 (including \$62,386,932 from
739 local funds and \$8,394,293 from other funds); provided, that all funds deposited, without regard
740 to fiscal year, into the Department of Motor Vehicles Kiosk Fund and the Motor Vehicle
741 Inspection Fund are authorized for expenditure and shall remain available for expenditure until
742 September 30, 2027;

743 (8) Department of Public Works: \$192,546,775 (including \$178,045,578 from
744 local funds and \$14,501,197 from other funds); provided, that all funds deposited, without regard
745 to fiscal year, into the following funds are authorized for expenditure and shall remain available
746 for expenditure until September 30, 2027: the Solid Waste Disposal Cost Recovery Special

747 Account and the Super Can Program Fund;

748 (9) District Department of Transportation: \$151,105,443 (including \$97,277,638
749 from local funds, \$31,007,805 from federal grant funds, and \$22,820,000 from other funds);
750 provided, that all funds deposited, without regard to fiscal year, into the following funds are
751 authorized for expenditure and shall remain available for expenditure until September 30, 2027:
752 the Bicycle Sharing Fund, the Bus Service Enhancement Fund, the DC Circulator Fund, the DC
753 Water Facility Work Fund, the DDOT Enterprise Fund-Non Tax Revenues Fund, the Parking
754 Meter and Transit Services Pay-by-Phone Transaction Fee Fund, the Performance Parking
755 Program Fund, the Sustainable Transportation Fund, the Tree Fund, the Transportation Initiatives
756 Fund, and the Transportation Infrastructure Project Review Fund; provided further, that there are
757 appropriated in addition any amounts received, or to be received, without regard to fiscal year,
758 from the Potomac Electric Power Company, or any of its related companies, successors, or
759 assigns, for the purpose of paying or reimbursing the District Department of Transportation for
760 the costs of designing, constructing, acquiring, and installing facilities, infrastructure, and
761 equipment for use and ownership by the Potomac Electric Power Company, or any of its related
762 companies, successors, or assigns, related to or associated with the undergrounding of electric
763 distribution lines in the District of Columbia, and any interest earned on those funds, which
764 amounts and interest shall not revert to the unrestricted fund balance of the General Fund at the
765 end of a fiscal year or at any other time, and shall be continually available without regard to
766 fiscal year limitation until expended for the designated purposes;

767 (10) Office of the People’s Counsel: \$13,986,918 (including \$965,048 from local
768 funds and \$13,021,870 from other funds); provided, that all funds deposited, without regard to
769 fiscal year, into the Office of People’s Counsel Agency Fund are authorized for expenditure and

770 shall remain available for expenditure until September 30, 2027;

771 (11) Public Service Commission: \$20,835,694 (including \$673,990 from federal
772 grant funds, \$20,147,704 from other funds, and \$14,000 from private funds); provided, that all
773 funds deposited, without regard to fiscal year, into the following funds are authorized for
774 expenditure and shall remain available for expenditure until September 30, 2027: the PJM
775 Settlement Fund and the Public Service Commission Agency Fund;

776 (12) Washington Metropolitan Area Transit Authority: \$794,070,916 (including
777 \$680,359,916 from local funds, \$79,711,000 from dedicated taxes, and \$34,000,000 from other
778 funds); provided, that all funds deposited, without regard to fiscal year, into the following funds
779 are authorized for expenditure and shall remain available for expenditure until September 30,
780 2027: the Dedicated Taxes Fund and the Parking Meter WMATA Fund; provided further, that all
781 funds budgeted without regard to fiscal year for the adult learner transit subsidy program
782 established by section 6047 of the Student, Foster Youth, Summer Youth Employee, and Adult
783 Learner Transit Subsidies Act of 2019, effective September 11, 2019 (D.C. Law 23-16; D.C.
784 Official Code § 35-246), are authorized for expenditure and shall remain available for
785 expenditure until September 30, 2027; provided further, that there are appropriated any amounts
786 deposited, or to be deposited, without regard to fiscal year, into the Washington Metropolitan
787 Area Transit Authority Dedicated Financing Fund for the purpose of funding WMATA capital
788 improvements, which amounts shall not revert to the unrestricted fund balance of the General
789 Fund at the end of a fiscal year or at any other time, and shall be continually available until
790 expended for the designated purposes; and

791 (13) Washington Metropolitan Area Transit Commission: \$186,785 from local
792 funds.

793
794
795
796
797
798
799
800
801
802
803
804
805
806
807
808
809
810
811
812
813
814
815

FINANCING AND OTHER

For financing and other costs, \$2,046,184,789 (including \$1,502,322,653 from local funds, \$368,558,277 from dedicated taxes, \$822,966 from federal grant funds, \$54,975,893 from other funds, \$49,505,000 from enterprise and other – dedicated tax, and \$70,000,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for Emergency Planning and Security Costs in the District of Columbia” in the Fiscal Year 2027 Federal Portion Budget Request Act of 2026); provided, that the foregoing amounts shall be increased or decreased to reflect the amount of federal payment funds appropriated by Congress for the agency for Fiscal Year 2027; to be allocated as follows:

- (1) Commercial Paper Program: \$17,675,000 from local funds;
- (2) Convention Center Transfer: \$164,339,000 from dedicated taxes;
- (3) Debt Service - Issuance Costs: \$13,000,000 from local funds for the payment of debt service issuance costs;
- (4) District of Columbia Highway Transportation Fund: \$59,174,199 (including \$23,459,000 from dedicated taxes and \$35,715,199 from other funds);
- (5) District Retiree Health Contribution: \$88,300,000 from local funds for a District Retiree Health Contribution;
- (6) Emergency Planning and Security Fund: \$70,000,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for Emergency Planning and Security Costs in the District of Columbia” in the Fiscal Year 2027 Federal Portion Budget Request Act of 2026; provided, that this amount shall be increased or decreased to reflect the amount of federal payment funds appropriated by Congress for Emergency Planning and Security for Fiscal Year 2027;

816 (7) John A. Wilson Building Fund: \$4,813,842 from local funds for expenses
817 associated with the John A. Wilson building;

818 (8) Non-Departmental: \$1,050,000 from local funds;

819 (9) Pay-As-You-Go Capital Fund: \$236,370,762(including \$38,610,068 from
820 local funds, \$178,500,000 from dedicated taxes, and \$19,260,694 from other funds) to be
821 transferred to the Capital Fund, in lieu of capital financing;

822 (10) Repayment of Loans and Interest: \$1,314,352,420 (including \$
823 1,313,529,454 from local funds and \$822,966 from federal grant funds), for payment of
824 principal, interest, and certain fees directly resulting from borrowing by the District of Columbia
825 to fund District of Columbia capital projects as authorized by sections 462, 475, and 490 of the
826 District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 774; D.C. Official
827 Code §§ 1-204.61, 1-204.75, and 1-204.90);

828 (11) Repayment of Revenue Bonds: \$ 2,260,277 from dedicated taxes for the
829 repayment of revenue bonds;

830 (12) RFK Campus Infrastructure Fund: \$49,505,000 from enterprise and other
831 funds;

832 (13) Settlements and Judgments: \$25,344,289 from local funds for making
833 refunds and for the payment of legal settlements or judgments that have been entered against the
834 District of Columbia government; provided, that this amount may be increased by such sums as
835 may be necessary for making refunds and for the payment of legal settlements or judgments that
836 have been entered against the District of Columbia government and such sums may be paid from
837 the applicable or available funds of the District of Columbia; and

838 **ENTERPRISE FUNDS**

839 The amount of \$2,330,219,182 (including \$2,197,158,517 from enterprise and other
840 funds and \$133,060,665 from enterprise and other funds - dedicated taxes), shall be provided to
841 enterprise funds as follows; provided, that, in the event that revenue dedicated by District law to
842 an enterprise fund exceeds the amount set forth as follows, the General Fund budget authority
843 may be increased as needed to transfer all such revenue, pursuant to District law, to the
844 enterprise fund:

845 (1) Ballpark Revenue Fund: \$37,844,812 (including \$31,714,000 from enterprise
846 and other funds - dedicated taxes and \$6,130,812 from enterprise and other funds);

847 (2) District of Columbia Retirement Board: \$42,116,124 from the earnings of the
848 applicable retirement funds to pay legal, management, investment, and other fees and
849 administrative expenses of the District of Columbia Retirement Board;

850 (3) District of Columbia Water and Sewer Authority: \$844,105,090 from
851 enterprise and other funds; provided, that not to exceed \$25,000 of this amount shall be available
852 for reception and representation expenses; provided further, that not to exceed \$15,000 of this
853 amount shall be available for official meetings. For construction projects, \$8,913,494,000, to be
854 distributed as follows: \$1,511,294,000 for Wastewater Treatment; \$2,541,755,000 for the
855 Sanitary Sewer System; \$2,596,634,000 for the Water System; \$227,925,000 for Non Process
856 Facilities; \$1,007,084,000 for the Combined Sewer Overflow Program; \$465,010,000 for the
857 Washington Aqueduct; \$110,876,000 for the Stormwater Program; and \$382,917,000 for the
858 capital equipment program; in addition, \$8,000,000 for Federal payment funds requested to be
859 appropriated by the Congress under the heading “Federal Payment to the District of Columbia
860 Water and Sewer Authority” in the Fiscal Year 2027 Federal Portion Budget Request Act of
861 2026, provided, that the foregoing amounts shall be increased or decreased to reflect the amount

862 of federal payment funds appropriated by Congress for the agency for Fiscal Year 2026;

863 (4) Green Finance Authority: \$3,750,000 from enterprise and other funds, to be
864 available until expended;

865 (5) Health Benefit Exchange Authority: \$47,440,513 from enterprise and other
866 funds;

867 (6) Housing Finance Agency: \$ 19,880,400 from enterprise and other funds;
868 provided, that all funds budgeted without regard to fiscal year for the Reverse Mortgage
869 Foreclosure Prevention Program are authorized for expenditure and shall remain available for
870 expenditure until September 30, 2027; provided further, that all funds budgeted without regard to
871 fiscal year for the Public Housing Credit-Building Pilot Program are authorized for expenditure
872 and shall remain available for expenditure until September 30, 2027;

873 (7) Housing Production Trust Fund: \$62,611,799 (including \$52,611,799 from
874 enterprise and other funds - dedicated taxes and \$10,000,000 from enterprise and other funds);
875 provided, that all funds deposited, without regard to fiscal year, into the Housing Production
876 Trust Fund are authorized for expenditure and shall remain available for expenditure until
877 September 30, 2027;

878 (8) Office of Lottery and Gaming: \$222,201,452 from enterprise and other funds;
879 provided, that, after notification to the Mayor, amounts appropriated herein may be increased by
880 an amount necessary for the Lottery, Gambling, and Gaming Fund to make transfers to the
881 General Fund and to cover prizes, agent commissions, and gaming-related fees directly
882 associated with unanticipated excess lottery revenues not included in this appropriation;

883 (9) Other Post-Employment Benefits Trust Administration: \$8,765,834 from
884 enterprise and other funds;

885 (10) Repayment of PILOT Financing: \$694,425 from enterprise and other funds -
886 dedicated taxes;

887 (11) Tax Increment Financing Program: \$48,040,442 from enterprise and other
888 funds - dedicated taxes;

889 (12) Unemployment Insurance Trust Fund: \$216,835,949 from enterprise and
890 other funds;

891 (13) Universal Paid Leave Fund: \$184,072,729 from enterprise and other funds;
892 provided, that all funds deposited, without regard to fiscal year, are authorized for expenditure
893 and shall remain available for expenditure until September 30, 2027;

894 (14) University of the District of Columbia: \$ 200,190,926 from enterprise and
895 other funds; provided, that these funds shall not revert to the General Fund at the end of a fiscal
896 year or at any other time, and shall be continually available for expenditure until September 30,
897 2027; provided further, that all funds deposited, without regard to fiscal year, into the Higher
898 Education Incentive Program Fund are authorized for expenditure and shall remain available for
899 expenditure until September 30, 2027;

900 (15) Washington Aqueduct: \$123,972,126 from enterprise and other funds; and

901 (16) Washington Convention and Sports Authority: \$ 267,696,563 from enterprise
902 and other funds.

903 **RESERVE ACCOUNTS**

904 (1) Cash Flow Reserve Account: All funds deposited, without regard to fiscal
905 year, into the Cash Flow Reserve Account, established pursuant to D.C. Official Code § 47-
906 392.02(j-2), are authorized for expenditure and shall remain available for expenditure until
907 September 30, 2027.

908 (2) Fiscal Stabilization Reserve Account: All funds deposited, without regard to
909 fiscal year, into the Fiscal Stabilization Reserve Account, established pursuant to D.C. Official
910 Code § 47-392.02(j-1), are authorized for expenditure and shall remain available for expenditure
911 until September 30, 2027.

912 **CAPITAL OUTLAY**

913 For capital construction projects, a net increase of \$2,948,593,000, of which
914 \$2,005,457,000 shall be from local funds, \$34,644,000 shall be from local transportation funds,
915 \$6,300,000 shall be from federal funds, \$52,747,000 shall be from the District of Columbia
916 Highway Trust Fund, and \$312,179,000 shall be from the federal Highway Trust Fund, to remain
917 available until expended; provided, that all funds provided by this act shall be available only for
918 the specific projects and purposes intended; provided further, that amounts appropriated under
919 this act may be increased by the amount transferred from funds appropriated in this act as Pay-
920 As-You-Go Capital funds.

921 Sec. 3. Fiscal impact statement.

922 The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal
923 impact statement required by section 4a of the General Legislative Procedures Act of 1975,
924 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

925 Sec. 4. Effective date.

926 This act shall take effect following approval by the Mayor (or in the event of veto by the
927 Mayor, action by the Council to override the veto), and shall remain in effect for no longer than
928 90 days, as provided for emergency acts of the Council of the District of Columbia in section
929 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788;
930 D.C. Official Code § 1-204.12(a)).

Government of the District of Columbia
Office of the Chief Financial Officer



Glen Lee
Chief Financial Officer

MEMORANDUM

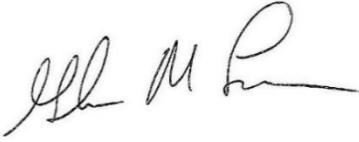
TO: The Honorable Phil Mendelson
Chairman, Council of the District of Columbia

FROM: Glen Lee
Chief Financial Officer

DATE: April 13, 2026

SUBJECT: Fiscal Impact Statement –Fiscal Year 2027 Local Budget Act of 2026

REFERENCE: Draft bill as provided to the Office of the Chief Financial Officer April 10, 2026 (including accompanying emergency version)



Conclusion

Funds are sufficient in the proposed fiscal year 2027 through fiscal year 2030 budget and financial plan to implement the bill.

Background

The bill authorizes a total of \$11,787,688,120 in fiscal year 2027 expenditures and transfers from Local funds, \$729,493,909 from Dedicated Taxes, and \$760,430,677 from Special Purpose Revenue funds, for a total of approximately \$13.3 billion of General Fund expenditures.

Financial Plan Impact

Funds are sufficient in the proposed fiscal year 2027 through fiscal year 2030 budget and financial plan to implement the bill.

The resources available for the bill's proposed \$11.8 billion of authorized Local fund expenditures and transfers include approximately \$11.1 billion of Local fund revenues certified by the Chief Financial Officer in the February 2026 revenue estimates¹, \$597.5 million of fund balance use, \$12.9 million of transfers from special and dedicated tax funds, and \$69.1 million of additional revenue from proposals included in the accompanying proposed Fiscal Year 2027 Budget Support Act of 2026 (BSA).

¹ [02.27.26 February 2026 Revenue Estimates for FY 2026 - 2030 | ora-cfo](#)

The Honorable Phil Mendelson

FIS: "Fiscal Year 2027 Local Budget Act of 2026," Draft bill as provided to the Office of the Chief Financial Officer April 10, 2026 (including accompanying emergency version)

The bill's authorized \$729.5 million of expenditures and transfers from Dedicated Tax funds are supported by \$758.3 million of certified revenue from the February revenue estimates and account for \$13.1 million of reduced revenue from proposals included in the proposed BSA.

The bill's authorized \$760.4 million expenditures and transfers from Special Purpose Revenue funds are supported by \$761.7 million of certified revenues, \$18.5 million of fund balance, and \$9.9 million of revenue from proposals included in the proposed BSA.

The projected spending for fiscal years 2028, 2029 and 2030 (the remainder of the financial plan) is also supported by sufficient resources.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE ATTORNEY GENERAL

BRIAN L. SCHWALB
ATTORNEY GENERAL



PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION

LEGAL COUNSEL DIVISION

MEMORANDUM

TO: Tomás Talamante
Director
Office of Policy and Legislative Affairs

FROM: Adele El-Khoury
Deputy Attorney General
Legal Counsel Division

DATE: April 13, 2026

SUBJECT: Legal Sufficiency Review of Draft Bill, the “Fiscal Year 2027 Local Budget Act of 2026”, the “Fiscal Year 2027 Local Budget Emergency Act of 2026”, and Accompanying Emergency Declaration Resolution (AE-26-119)

This is to Certify that the Office of the Attorney General has reviewed the above-referenced bills and found them to be legally sufficient as to form. The emergency declaration resolution is legally sufficient. If you have any questions in this regard, please do not hesitate to call me at (202) 262-6402.

Adele El-Khoury

Adele El-Khoury