


Chairman Phil Mendelson

A PROPOSED RESOLUTION

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To establish the date by which the Mayor shall submit to the Council the proposed budget for the government of the District of Columbia for the fiscal year ending September 30, 2026, to identify information and documentation to be submitted to the Council with the proposed budget for the government of the District of Columbia for the fiscal year ending September 30, 2026, and to require the Mayor to submit performance plans and accountability reports pursuant to Title XIV-A of the District of Columbia Government Comprehensive Merit Personnel Act of 1978.

RESOLVED, BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this resolution may be cited as the “Fiscal Year 2026 Budget Submission Requirements Resolution of 2024”.

Sec. 2. Pursuant to section 442(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 798; D.C. Official Code § 1-204.42(a)) (“Home Rule Act”), the Mayor shall submit to the Council, and make available to the public, not later than April 2, 2025, the proposed budget for the District government and related budget documents required by sections 442, 443, and 444 of the Home Rule Act (D.C. Official Code §§ 1-204.42, 1-204.43, and 1-204.44), for the fiscal year ending September 30, 2026.

Sec. 3. The submission documents shall include:

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

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

39 (i)(I) Actual revenues and expenditures for Fiscal Year 2023,
40 actual revenues and expenditures for Fiscal Year 2024, projected revenues and expenditures for
41 the Fiscal Year 2025 approved and revised budgets, projected revenues and expenditures for the
42 Fiscal Year 2026 proposed budget, and projected revenues and expenditures for Fiscal Years
43 2026 through 2029;

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

46 (III) Expenditures by appropriation title;

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

51 (I) Actual Fiscal Year 2023 revenue;

52 (II) Fiscal Year 2023 end-of-year fund balance;

53 (III) Actual Fiscal Year 2024 revenue;

54 (IV) Fiscal Year 2024 end-of-year fund balance;

55 (V) Certified revenues for Fiscal Years 2025 through 2029;

56 and

57 (VI) Certified fund balance use for Fiscal Years 2025 and

58 2026; and

59 (VII) Certification from the Chief Financial Officer that

60 projected fund revenues and transfers are consistent with current policies and proposed policies

61 included in the Mayor's proposed Fiscal Year 2026 Budget Support Act of 2025;

62 (iii) A list, by agency, of all special-purpose-revenue-fund

63 balances, each fund-balance use, , a narrative description of each fund, and the revenue source

64 for each special-purpose-revenue fund, which shall include the:

65 (I) Actual amounts for Fiscal Year 2023;

66 (II) Actual amounts for Fiscal Year 2024;

67 (III) Approved amounts for Fiscal Year 2025; and

68 (IV) Proposed amounts for Fiscal Year 2026;

69 (B) Volumes 2, 3, and 4 shall include the budget chapters for each agency

70 or separate Organizational Level I line item in the District's annual budget, as follows:

71 (i) The agency budget structure shall:

72 (I) Ensure accessibility and transparency regarding the way

73 taxpayer dollars will be disbursed;

74 (II) Align with current or proposed agency organizational

75 structures and programs and clearly indicate the source and amount of funding needed for each

76 individual program, facility, or venue identified on the agency's website; and

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

79 (ii) The following information shall be provided in table format for
80 Fiscal Year 2023 actual, Fiscal Year 2024 actual, Fiscal Year 2025 approved budget, and the
81 Fiscal Year 2026 proposed budget:

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

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

86 (III) Operating budget expenditures by account group;

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

89 (V) Itemized changes, by revenue type, between the Fiscal
90 Year 2025 approved budget and the Fiscal Year 2026 proposed budget;

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

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

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

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

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

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

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

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

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

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

116 (V) For each District of Columbia public school, a
117 summary statement or table of the local-funds budget, including the methodology used to
118 determine each school’s local funding and a separate budget line item for at-risk funding

119 allocated to the school, as coded in the system of record, the District Integrated Financial System
120 (DIFS);

121 (VI) For DCPS:

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

125 (bb) A matrix for each school, depicting the total
126 projected enrollment for each school, where projected student counts are cross-tabulated by
127 grade level versus the following student statuses: special education level 1, special education
128 level 2, special education level 3, special education level 4, general education (i.e., no special
129 education services), extended school year (“ESY”) level 1, ESY level 2, ESY level 3, ESY level
130 4, English Language Learner, at-risk, and, as applicable, high school over-age at-risk; and

131 (C) Volume 5 shall include a Capital Improvements Plan (“CIP”) for
132 Fiscal Years 2026 through 2031 that is based on the current approved CIP and the current
133 schedule of investment in existing capital assets that is needed to attain and maintain a state of
134 good repair. The proposed CIP shall include all capital projects (inclusive of subprojects) as
135 defined in section 103(8) of the Home Rule Act (D.C. Official Code § 1-201.03(8)). The
136 proposed CIP shall include the following information:

137 (i) A detailed description for each project with planned allotment
138 in Fiscal Years 2026 through 2031. The projects shall be organized alphabetically by title,
139 summarized by owner agency, and listed in a table of contents. Each project description shall
140 include the following:

- 141 (I) A specific scope consistent with the project title;
- 142 (II) The purpose;
- 143 (III) The current status;
- 144 (IV) The location (address and ward, if applicable);
- 145 (V) A facility name or identifier, if applicable;
- 146 (VI) Appropriate maps or other graphics;
- 147 (VII) The estimated useful life;
- 148 (VIII) The current estimated full-funded cost;
- 149 (IX) Proposed sources of funding;
- 150 (X) Current allotments, expenditures, and encumbrances;
- 151 (XI) Proposed allotments by fiscal year;
- 152 (XII) For each pool project, a Fiscal Year 2026 spending
153 plan that identifies the specific District assets that will be improved with the proposed budget;
154 provided, that spending of more than \$5 million on a specific asset shall be budgeted in a
155 separate project;
- 156 (XIII) The change in budget authority request from the
157 prior year;
- 158 (XIV) The number of FTE positions and the amount of
159 Personnel Services budget to be funded with the project, as a percentage of the proposed
160 allotment;

161 (XV) The estimated impact that the project will have on the
162 annual operating budget, to include the required ongoing maintenance and repair funding needed
163 to avoid deferred maintenance costs; and

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

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

170 (iii) The proposed Highway Trust Fund budget and the projected
171 local Highway Trust Fund cash flow for Fiscal Years 2026 through 2031, with actual
172 expenditures for Fiscal Year 2024 and the approved plan for Fiscal Year 2025;

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

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

180 (vi) An analysis, prepared by the Mayor, of whether the proposed
181 CIP is consistent with the Comprehensive Plan, Transportation Improvement Program,
182 Washington Metropolitan Area Transit Authority capital budget, and other relevant planning

183 programs, proposals, or elements developed by the Mayor as the central planning agency for the
184 District. The Mayor’s analysis shall highlight and explain any differences between the proposed
185 CIP and other programs and plans on a project-by-project basis.

186 (2) Legislation necessary to appropriate funds and implement the proposed budget
187 and financial plan, including the proposed Fiscal Year 2026 Local Budget Act of 2025 and a
188 corresponding Fiscal Year 2026 Local Budget Emergency Act of 2025, the proposed Fiscal Year
189 2026 Federal Portion Budget Request Act of 2025, the proposed Fiscal Year 2026 Budget
190 Support Act of 2025, and any other legislation that is necessary for implementation of the
191 proposed budget for the District for Fiscal Year 2026;

192 (3) The following additional documents shall be transmitted with the proposed
193 budget on April 2, 2025:

194 (A) An updated spending plan for federal payment funds for COVID relief
195 in Fiscal Year 2025; in previous fiscal years, as applicable; and in the Fiscal Year 2026 proposed
196 budget and financial plan, including:

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

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

202 (A) A spending plan for funds received through the Infrastructure
203 Investment and Jobs Act in the Fiscal Year 2026 proposed budget and financial plan, including:

204 (i) A detailed description of each investment and how the funds
205 will be spent by initiative, agency, program, cost center, service, project number, account group,
206 fund type, fund detail, and fiscal year; and

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

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

210 (C) A filterable and sortable table, produced from PeopleSoft on April 2,
211 2025, which lists all existing and proposed positions by agency, position status, position number,
212 position title, vacancy status, hire date if filled, last filled date if vacant, the date the position was
213 posted as vacant, position grade, position step, whether the position is regular or temporary, and:

214 (i) Actual Fiscal Year 2023 expenditures for the position, with
215 columns for salary, fringe benefits, and overtime for the position;

216 (ii) Actual Fiscal Year 2024 expenditures for the position, with
217 columns for salary, fringe benefits, and overtime for the position;

218 (iii) Projected Fiscal Year 2025 expenditures for the position, with
219 columns for salary, fringe benefits, and overtime for the position;

220 (iv) Approved Fiscal Year 2025 expenditures for the position, with
221 columns for salary, fringe benefits, and overtime for the position;

222 (v) Proposed Fiscal Year 2026 budget for the position, listing the
223 FTE's percentage distribution by funding source, appropriation fund(s), agency fund(s), program
224 code(s), cost center code(s), grant award number(s) and title(s), and project number(s) and
225 title(s), along with columns for salary, fringe benefits, and overtime for the position; and

226 (vi) Proposed Fiscal Year 2026 vacancy savings for the position,
227 with columns for salary, fringe benefits, and overtime for the identified vacancy savings;

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

230 (i) Actual Fiscal Year 2023 expenditures;

231 (ii) Actual Fiscal Year 2024 expenditures;

232 (iii) Approved Fiscal Year 2025 expenditures;

233 (iv) Fiscal Year 2025 expenditures to date;

234 (v) Proposed Fiscal Year 2026 budget; and

235 (vi) A description of the methodology used to determine the
236 amount budgeted;

237 (E) A table of all interagency projects included in the Fiscal Year 2026
238 proposed budget, including the buyer and seller agency, whether there is a signed Memorandum
239 of Understanding (“MOU”) for each interagency funding arrangement, the date the MOU was
240 signed, and the expiration date of the MOU;

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

244 (G) A crosswalk for any agency that has undergone a budget restructuring
245 in Fiscal Year 2025 or which would undergo a proposed budget restructuring in Fiscal Year 2026
246 that shows the agency’s allocations by program, cost center, and account group before the
247 restructuring under the new or proposed structure;

248 (H) A table showing each agency’s actual fringe rate and amount for
249 Fiscal Years 2023 and 2024, the approved rate and amount for Fiscal Year 2025, and the
250 proposed rate and amount for Fiscal Year 2026;

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

254 (J) Copies of all agency operating, capital, FTE, and programmatic budget
255 enhancement requests, including the “Form B” for all agencies and any similar documentation
256 describing in detail agencies’ budget needs or requests, consistent with D.C. Official Code § 47-
257 318.05a;

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

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

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

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

266 (M) A filterable and sortable table showing the proposed Fiscal Year 2026
267 budget and financial plan by agency, fund, program, cost center, grant award, project, and
268 account group;

269 (N) A filterable and sortable spreadsheet of all leases funded by the Fiscal

270 Year 2026 proposed budget, including the following information for each lease:

271 (i) Agency utilizing the leased space;

272 (ii) Square footage;

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

274 (iv) Start date and renewal date;

275 (v) Number of full-time employees working or expected to work in

276 the leased space;

277 (vi) Actual Fiscal Year 2023 expenditures;

278 (vii) Actual Fiscal Year 2024 expenditures;

279 (viii) Approved Fiscal Year 2025 expenditures;

280 (ix) Fiscal Year 2025 expenditures to date; and

281 (x) Proposed Fiscal Year 2026 budget;

282 (O) A filterable and sortable spreadsheet identifying all enhancements,

283 both one-time and recurring, made to agency budgets within the Fiscal Year 2026 proposed

284 budget, including the following data columns for each enhancement:

285 (i) Agency code and agency title;

286 (ii) Appropriation fund code and title;

287 (iii) Agency fund code and title;

288 (iv) Program codes and titles;

289 (v) Cost Center codes and titles;

290 (vi) Account group;

- 291 (vii) Project number and title;
- 292 (viii) Recurring versus one-time enhancement;
- 293 (ix) Enhancement amounts for each fiscal year in the proposed
- 294 financial plan;
- 295 (x) A description of the enhancement; and
- 296 (xi) The bill number and title of any legislation necessitating the
- 297 enhancement; and

298

299 (P) A filterable and sortable spreadsheet identifying the number of units

300 leased with housing vouchers or rent subsidies and the amount of funding spent on housing

301 vouchers or rent subsidies in Fiscal Year 2024, planned to be spent in Fiscal Year 2025, and

302 proposed to be spent in the Fiscal Year 2026 proposed budget by agency, program, and type of

303 voucher or subsidy (such as Permanent Supportive Housing - Families, Permanent Supportive

304 Housing - Individuals, Permanent Supportive Housing - Youth, Targeted Affordable Housing

305 Families, Targeted Affordable Housing - Individuals, Tenant-Based, Project-Based, Sponsor-

306 Based, Shallow Subsidy, Rapid Rehousing - Families, Rapid Rehousing - Individuals, Rapid

307 Rehousing – Youth). Additional information on the targeted income levels and targeted

308 population/household type (such as LGBTQIA residents, residents exiting Rapid Rehousing,

309 veterans, seniors) should be provided when applicable.

310 (4) The following supplemental documents shall be transmitted no later than April

311 9, 2025:

312 (A)(i) A filterable and sortable spreadsheet reflecting all changes made
313 since April 3, 2024, in the fees collected by the District, by agency, which shall include:

314 (I) The fee collected;

315 (II) The amount collected from each fee;

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

317 (IV) The fund or special purpose revenue fund where the
318 fee is deposited;

319 (V) The total revenue collected from each fee for Fiscal
320 Year 2024 and Fiscal Year 2025 to date; and

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

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

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

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

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

334 Sec. 4. If the Mayor proposes a revised budget for Fiscal Year 2025, the revised budget
335 transmittal shall include the following:

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

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

340 (A) Agency;

341 (B) Fund type;

342 (C) Program;

343 (D) Cost Center;

344 (E) Grant award;

345 (F) Project;

346 (G) Account group;

347 (H) Approved Fiscal Year 2025 budget;

348 (I) Revised Fiscal Year 2025 budget as of date of the proposed budget;

349 and

350 (J) The proposed change; and

351 (3) A certification letter from the Chief Financial Officer that the proposed Fiscal
352 Year 2025 revised budget is balanced.

353 Sec. 5. Pursuant to Title XIV-A of the District of Columbia Government Comprehensive
354 Merit Personnel Act of 1978, effective May 16, 1995 (D.C. Law 11-16; D.C. Official Code § 1-
355 614.11 *et seq.*), the Mayor shall submit to each Councilmember and the Council Officers, and

356 make available to the public, not later than January 31, 2025, all performance accountability
357 reports for Fiscal Year 2024 that cover all publicly funded activities of each District government
358 agency.

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

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

365 Sec. 8. This resolution shall take effect immediately.


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36 agencies, independent instrumentalities, and independent authorities (“agency”), as follows:

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38 and financial plan, including:

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40 actual revenues and expenditures for Fiscal Year 2024, projected revenues and expenditures for
41 the Fiscal Year 2025 approved and revised budgets, projected revenues and expenditures for the
42 Fiscal Year 2026 proposed budget, and projected revenues and expenditures for Fiscal Years
43 2026 through 2029;

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

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48 proposed budget and financial plan, including the assumptions supporting policy proposals
49 impacting General Fund revenues, and the following for each dedicated tax and special purpose
50 fund listed by agency:

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52 (II) Fiscal Year 2023 end-of-year fund balance;

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55 (V) Certified revenues for Fiscal Years 2025 through 2029;

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57 (VI) Certified fund balance use for Fiscal Years 2025 and

58 2026; and

59 (VII) Certification from the Chief Financial Officer that

60 projected fund revenues and transfers are consistent with current policies and proposed policies

61 included in the Mayor's proposed Fiscal Year 2026 Budget Support Act of 2025;

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63 balances, each fund-balance use, , a narrative description of each fund, and the revenue source

64 for each special-purpose-revenue fund, which shall include the:

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73 taxpayer dollars will be disbursed;

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75 structures and programs and clearly indicate the source and amount of funding needed for each

76 individual program, facility, or venue identified on the agency's website; and

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78 and descriptive and reflect the programs and activities within the agency;

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83 equivalents (“FTEs”) allocated to each;

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85 dedicated tax, special purpose, federal, private, and interagency);

86 (III) Operating budget expenditures by account group;

87 (IV) Operating budget expenditures and FTEs by program
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89 (V) Itemized changes, by revenue type, between the Fiscal
90 Year 2025 approved budget and the Fiscal Year 2026 proposed budget;

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

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96 disaggregated for any change greater than \$100,000;

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98 published on the website of the Office of the Chief Financial Officer, which shall include the
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107 grade, senior high school) and school, including school-based personnel funded by other District
108 agencies, federal funds, or private funds;

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110 special-education students served by school level (e.g., elementary, junior high), including the
111 number of students who are eligible for Medicaid services;

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113 and local budget of each public charter school;

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115 and budget, by fund type, of each District of Columbia public school;

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124 each school, as coded in DIFS;

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126 projected enrollment for each school, where projected student counts are cross-tabulated by
127 grade level versus the following student statuses: special education level 1, special education
128 level 2, special education level 3, special education level 4, general education (i.e., no special
129 education services), extended school year (“ESY”) level 1, ESY level 2, ESY level 3, ESY level
130 4, English Language Learner, at-risk, and, as applicable, high school over-age at-risk; and

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134 good repair. The proposed CIP shall include all capital projects (inclusive of subprojects) as
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- 144 (IV) The location (address and ward, if applicable);
- 145 (V) A facility name or identifier, if applicable;
- 146 (VI) Appropriate maps or other graphics;
- 147 (VII) The estimated useful life;
- 148 (VIII) The current estimated full-funded cost;
- 149 (IX) Proposed sources of funding;
- 150 (X) Current allotments, expenditures, and encumbrances;
- 151 (XI) Proposed allotments by fiscal year;
- 152 (XII) For each pool project, a Fiscal Year 2026 spending
153 plan that identifies the specific District assets that will be improved with the proposed budget;
154 provided, that spending of more than \$5 million on a specific asset shall be budgeted in a
155 separate project;
- 156 (XIII) The change in budget authority request from the
157 prior year;
- 158 (XIV) The number of FTE positions and the amount of
159 Personnel Services budget to be funded with the project, as a percentage of the proposed
160 allotment;

161 (XV) The estimated impact that the project will have on the
162 annual operating budget, to include the required ongoing maintenance and repair funding needed
163 to avoid deferred maintenance costs; and

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

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

170 (iii) The proposed Highway Trust Fund budget and the projected
171 local Highway Trust Fund cash flow for Fiscal Years 2026 through 2031, with actual
172 expenditures for Fiscal Year 2024 and the approved plan for Fiscal Year 2025;

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

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

180 (vi) An analysis, prepared by the Mayor, of whether the proposed
181 CIP is consistent with the Comprehensive Plan, Transportation Improvement Program,
182 Washington Metropolitan Area Transit Authority capital budget, and other relevant planning

183 programs, proposals, or elements developed by the Mayor as the central planning agency for the
184 District. The Mayor’s analysis shall highlight and explain any differences between the proposed
185 CIP and other programs and plans on a project-by-project basis.

186 (2) Legislation necessary to appropriate funds and implement the proposed budget
187 and financial plan, including the proposed Fiscal Year 2026 Local Budget Act of 2025 and a
188 corresponding Fiscal Year 2026 Local Budget Emergency Act of 2025, the proposed Fiscal Year
189 2026 Federal Portion Budget Request Act of 2025, the proposed Fiscal Year 2026 Budget
190 Support Act of 2025, and any other legislation that is necessary for implementation of the
191 proposed budget for the District for Fiscal Year 2026;

192 (3) The following additional documents shall be transmitted with the proposed
193 budget on April 2, 2025:

194 (A) An updated spending plan for federal payment funds for COVID relief
195 in Fiscal Year 2025; in previous fiscal years, as applicable; and in the Fiscal Year 2026 proposed
196 budget and financial plan, including:

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

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

202 (A) A spending plan for funds received through the Infrastructure
203 Investment and Jobs Act in the Fiscal Year 2026 proposed budget and financial plan, including:

204 (i) A detailed description of each investment and how the funds
205 will be spent by initiative, agency, program, cost center, service, project number, account group,
206 fund type, fund detail, and fiscal year; and

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

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

210 (C) A filterable and sortable table, produced from PeopleSoft on April 2,
211 2025, which lists all existing and proposed positions by agency, position status, position number,
212 position title, vacancy status, hire date if filled, last filled date if vacant, the date the position was
213 posted as vacant, position grade, position step, whether the position is regular or temporary, and:

214 (i) Actual Fiscal Year 2023 expenditures for the position, with
215 columns for salary, fringe benefits, and overtime for the position;

216 (ii) Actual Fiscal Year 2024 expenditures for the position, with
217 columns for salary, fringe benefits, and overtime for the position;

218 (iii) Projected Fiscal Year 2025 expenditures for the position, with
219 columns for salary, fringe benefits, and overtime for the position;

220 (iv) Approved Fiscal Year 2025 expenditures for the position, with
221 columns for salary, fringe benefits, and overtime for the position;

222 (v) Proposed Fiscal Year 2026 budget for the position, listing the
223 FTE's percentage distribution by funding source, appropriation fund(s), agency fund(s), program
224 code(s), cost center code(s), grant award number(s) and title(s), and project number(s) and
225 title(s), along with columns for salary, fringe benefits, and overtime for the position; and

226 (vi) Proposed Fiscal Year 2026 vacancy savings for the position,
227 with columns for salary, fringe benefits, and overtime for the identified vacancy savings;

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

230 (i) Actual Fiscal Year 2023 expenditures;

231 (ii) Actual Fiscal Year 2024 expenditures;

232 (iii) Approved Fiscal Year 2025 expenditures;

233 (iv) Fiscal Year 2025 expenditures to date;

234 (v) Proposed Fiscal Year 2026 budget; and

235 (vi) A description of the methodology used to determine the
236 amount budgeted;

237 (E) A table of all interagency projects included in the Fiscal Year 2026
238 proposed budget, including the buyer and seller agency, whether there is a signed Memorandum
239 of Understanding (“MOU”) for each interagency funding arrangement, the date the MOU was
240 signed, and the expiration date of the MOU;

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

244 (G) A crosswalk for any agency that has undergone a budget restructuring
245 in Fiscal Year 2025 or which would undergo a proposed budget restructuring in Fiscal Year 2026
246 that shows the agency’s allocations by program, cost center, and account group before the
247 restructuring under the new or proposed structure;

248 (H) A table showing each agency’s actual fringe rate and amount for
249 Fiscal Years 2023 and 2024, the approved rate and amount for Fiscal Year 2025, and the
250 proposed rate and amount for Fiscal Year 2026;

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

254 (J) Copies of all agency operating, capital, FTE, and programmatic budget
255 enhancement requests, including the “Form B” for all agencies and any similar documentation
256 describing in detail agencies’ budget needs or requests, consistent with D.C. Official Code § 47-
257 318.05a;

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

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

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

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

266 (M) A filterable and sortable table showing the proposed Fiscal Year 2026
267 budget and financial plan by agency, fund, program, cost center, grant award, project, and
268 account group;

269 (N) A filterable and sortable spreadsheet of all leases funded by the Fiscal

270 Year 2026 proposed budget, including the following information for each lease:

271 (i) Agency utilizing the leased space;

272 (ii) Square footage;

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

274 (iv) Start date and renewal date;

275 (v) Number of full-time employees working or expected to work in

276 the leased space;

277 (vi) Actual Fiscal Year 2023 expenditures;

278 (vii) Actual Fiscal Year 2024 expenditures;

279 (viii) Approved Fiscal Year 2025 expenditures;

280 (ix) Fiscal Year 2025 expenditures to date; and

281 (x) Proposed Fiscal Year 2026 budget;

282 (O) A filterable and sortable spreadsheet identifying all enhancements,

283 both one-time and recurring, made to agency budgets within the Fiscal Year 2026 proposed

284 budget, including the following data columns for each enhancement:

285 (i) Agency code and agency title;

286 (ii) Appropriation fund code and title;

287 (iii) Agency fund code and title;

288 (iv) Program codes and titles;

289 (v) Cost Center codes and titles;

290 (vi) Account group;

- 291 (vii) Project number and title;
- 292 (viii) Recurring versus one-time enhancement;
- 293 (ix) Enhancement amounts for each fiscal year in the proposed
- 294 financial plan;
- 295 (x) A description of the enhancement; and
- 296 (xi) The bill number and title of any legislation necessitating the
- 297 enhancement; and

298

299 (P) A filterable and sortable spreadsheet identifying the number of units

300 leased with housing vouchers or rent subsidies and the amount of funding spent on housing

301 vouchers or rent subsidies in Fiscal Year 2024, planned to be spent in Fiscal Year 2025, and

302 proposed to be spent in the Fiscal Year 2026 proposed budget by agency, program, and type of

303 voucher or subsidy (such as Permanent Supportive Housing - Families, Permanent Supportive

304 Housing - Individuals, Permanent Supportive Housing - Youth, Targeted Affordable Housing

305 Families, Targeted Affordable Housing - Individuals, Tenant-Based, Project-Based, Sponsor-

306 Based, Shallow Subsidy, Rapid Rehousing - Families, Rapid Rehousing - Individuals, Rapid

307 Rehousing – Youth). Additional information on the targeted income levels and targeted

308 population/household type (such as LGBTQIA residents, residents exiting Rapid Rehousing,

309 veterans, seniors) should be provided when applicable.

310 (4) The following supplemental documents shall be transmitted no later than April

311 9, 2025:

312 (A)(i) A filterable and sortable spreadsheet reflecting all changes made
313 since April 3, 2024, in the fees collected by the District, by agency, which shall include:

314 (I) The fee collected;

315 (II) The amount collected from each fee;

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

317 (IV) The fund or special purpose revenue fund where the
318 fee is deposited;

319 (V) The total revenue collected from each fee for Fiscal
320 Year 2024 and Fiscal Year 2025 to date; and

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

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

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

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

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

334 Sec. 4. If the Mayor proposes a revised budget for Fiscal Year 2025, the revised budget
335 transmittal shall include the following:

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

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

340 (A) Agency;

341 (B) Fund type;

342 (C) Program;

343 (D) Cost Center;

344 (E) Grant award;

345 (F) Project;

346 (G) Account group;

347 (H) Approved Fiscal Year 2025 budget;

348 (I) Revised Fiscal Year 2025 budget as of date of the proposed budget;

349 and

350 (J) The proposed change; and

351 (3) A certification letter from the Chief Financial Officer that the proposed Fiscal
352 Year 2025 revised budget is balanced.

353 Sec. 5. Pursuant to Title XIV-A of the District of Columbia Government Comprehensive
354 Merit Personnel Act of 1978, effective May 16, 1995 (D.C. Law 11-16; D.C. Official Code § 1-
355 614.11 *et seq.*), the Mayor shall submit to each Councilmember and the Council Officers, and

356 make available to the public, not later than January 31, 2025, all performance accountability
357 reports for Fiscal Year 2024 that cover all publicly funded activities of each District government
358 agency.

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

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

365 Sec. 8. This resolution shall take effect immediately.