

Business Improvement Districts Transfer

Table ID0-1

Description	FY 2024	FY 2025	FY 2026	FY 2027	% Change from
	Actual	Actual	Approved	Proposed	FY 2026
OPERATING BUDGET	\$41,334,648	\$39,681,769	\$39,810,000	\$41,000,000	3.0
FTEs	0.0	0.0	0.0	0.0	N/A
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The Business Improvement Districts Transfer agency records the transfer of revenues to Business Improvement Districts (BIDs).

The Chief Financial Officer collects assessments from businesses in BID areas through property taxes and then refunds the proceeds to each BID. Decisions on the assessment rate, who is assessed, and how the proceeds are spent are made by the BIDs, not the District of Columbia.

The District anticipates that thirteen BIDs will be in place in FY 2027:

- Adams Morgan Partnership BID;
- Anacostia BID;
- Capitol Hill BID;
- Capitol Riverfront BID;
- Downtown DC BID;
- Friendship Heights BID;
- Georgetown BID;
- Golden Triangle BID;
- Historic Dupont BID;
- Mount Vernon Triangle Community Improvement District BID;
- NoMa BID;
- Southwest BID; and
- Soul of the City BID

The agency's FY 2027 proposed budget is presented in the following tables:

FY 2027 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table ID0-2 contains the proposed FY 2027 budget and Full-Time Equivalents by revenue type compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual data.

Table ID0-2
(\$ in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	% Change*	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	% Change
Appropriated Fund												
GENERAL FUND												
LOCAL FUND	4,530	2,600	810	0	-810	-100.0	0.0	0.0	0.0	0.0	0.0	N/A
SPECIAL PURPOSE REVENUE FUNDS	36,805	37,082	39,000	41,000	2,000	5.1	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	41,335	39,682	39,810	41,000	1,190	3.0	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	41,335	39,682	39,810	41,000	1,190	3.0	0.0	0.0	0.0	0.0	0.0	N/A

* Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2027 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2027 Proposed Operating Budget, by Account Group

Table ID0-3 contains the proposed FY 2027 budget at the Account Group level compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual expenditures.

Table ID0-3
(\$ in thousands)

Account Group	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	% Change*
714100C-GOVERNMENT SUBSIDIES & GRANTS	41,335	39,682	39,810	41,000	1,190	3.0
SUBTOTAL NONPERSONNEL SERVICES (NPS)	41,335	39,682	39,810	41,000	1,190	3.0
GROSS FUNDS	41,335	39,682	39,810	41,000	1,190	3.0

* Percent change is based on whole dollars.

FY 2027 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table ID0-4 contains the proposed FY 2027 budget by division/program and activity compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table ID0-4
(\$ in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026
R04001-BUSINESS IMPROVEMENT DISTRICT- TAX TRANSFER	41,335	39,682	39,810	41,000	1,190	0.0	0.0	0.0	0.0	N/A
EC0040-COMMUNITY AND ECONOMIC DEVELOPMENT	41,335	39,682	39,810	41,000	1,190	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	41,335	39,682	39,810	41,000	1,190	0.0	0.0	0.0	0.0	N/A

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see Schedule 30-PBB Program Summary by Activity. For detailed information on this agency's Cost Center structure as reflected in the District's Chart of Accounts, please see Schedule 30-CC FY 2027 Proposed Operating Budget and FTEs, by Division/Office. Both schedules can be found in the FY 2027 Operating Appendices, located on the Office of the Chief Financial Officer's website. Additional information on this agency's interagency agreements can be found in Appendix H in the Executive Summary, Volume 1.

Program Description

The Business Improvement Districts Transfer agency operates through the following program:

Community and Economic Development – records the transfer of revenue to the various Business Improvement Districts.

Program Structure Change

The Business Improvement Districts Transfer agency has no program structure changes in the FY 2027 proposed budget.

FY 2026 Approved Budget to FY 2027 Proposed Budget, by Revenue Type

Table ID0-5 itemizes the changes by revenue type between the FY 2026 approved budget and the FY 2027 proposed budget. For a more comprehensive explanation of changes, please see the FY 2027 Proposed Budget Changes section, which follows the table.

Table ID0-5
(\$ in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2026 Approved Budget and FTE		810	0.0
Removal of One-Time	Multiple Programs	-810	0.0
LOCAL FUNDS: FY 2027 Recurring Budget		0	0.0
No Change	COMMUNITY AND ECONOMIC DEVELOPMENT	0	0.0
LOCAL FUNDS: FY 2027 Mayor's Proposed Budget		0	0.0

Table ID0-5
(\$ in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
SPECIAL PURPOSE REVENUE FUNDS: FY 2026 Approved Budget and FTE		39,000	0.0
Increase: To align the budget with projected revenues	COMMUNITY AND ECONOMIC DEVELOPMENT	2,000	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2027 Mayor's Proposed Budget		41,000	0.0
GROSS FOR ID0-BUSINESS IMPROVEMENT DISTRICTS TRANSFER (ID0)		41,000	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for interagency projects funded within this agency, please see **Appendix H, FY 2027 Interagency Budgets**, in the **Executive Summary, Volume 1** located on the OCFO's website.

FY 2027 Proposed Operating Budget Changes

Table ID0-6 contains the proposed FY 2027 budget by fund compared to the approved FY 2026 budget.

Table ID0-6

Appropriated Fund	FY 2026 Approved	FY 2027 Proposed	% Change from FY 2026
LOCAL FUND	\$810,000	\$0	-100.0
SPECIAL PURPOSE REVENUE FUNDS	\$39,000,000	\$41,000,000	5.1
GROSS FUNDS	\$39,810,000	\$41,000,000	3.0

Recurring Budget

The FY 2027 budget for The Business Improvement Districts Transfer's Local funds includes a reduction of \$810,000 to account for the removal of one-time funding appropriated in FY 2026, of which \$500,000 supported the maintenance of parks in the Capitol Riverfront BID; and \$310,000 supported the Dupont Underground in the Dupont Circle BID.

Mayor's Proposed Budget

Increase: In Special Purpose Revenue, the proposed budget reflects an increase of \$2,000,000 to align the budget with projected revenues, which is anticipated to be collected from the new Soul of the City BID.