

Government of the  
District of Columbia



Vincent C. Gray  
Mayor

Natwar M. Gandhi  
Chief Financial Officer

**District of Columbia**  
**Unified Economic Development Report**

**FY12 Economic Development Incentives under the Mayor's  
Proposed Budget and Previously Authorized Expenditures**

**Produced by the Office of Economic Development Finance,  
Office of the Chief Financial Officer**

**Issued June 2011**

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District of Columbia Unified Economic Development Report on Proposed FY 2012 Budget

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District of Columbia Unified Economic Development Budget Report

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## INTRODUCTION

The Office of the Chief Financial Officer (OCFO) of the District of Columbia is pleased to present this Unified Economic Development Report (Report) estimating the Fiscal Year 2012 cost of economic development incentives. The Report details all potential sources of economic development incentives that would be available in Fiscal Year 2012<sup>1</sup> under Mayor Vincent Gray's budget proposal submitted April 1, 2011 and previously authorized expenditures. The Report, which was mandated under the Unified Economic Development Budget Transparency and Accountability Act of 2010<sup>2</sup> (Act), provides information on the type of available economic development incentives and their allocation in the District of Columbia during the next fiscal year.

### Scope

For purposes of the Report, economic development incentives are defined as the portion of an agency's proposed budget for "Nonpersonal Services" (as used in the District's budget and accounting systems) which may be available for economic development activities in the form of: a grant or contract for procured services; a debt service payment for a bond issued for economic development purposes; or an estimate of foregone revenue for economic development tax abatements, exemptions and credits<sup>3</sup>. The Report includes spending from both the District's General Fund and Federal Grant sources. The Report defines economic development activities to include real estate development for commercial and residential use (including affordable housing), workforce training, and business development incentives. The specific categories of agency operating budgets selected to represent economic development incentives are outlined on the following page:

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<sup>1</sup> beginning on October 1, 2011 and ending September 30, 2012

<sup>2</sup> Please see Appendix V for excerpt of the Act requiring the Report.

<sup>3</sup> Because of the Report's limitation to "Nonpersonal Services," training or other incentives provided directly by District employees will not be reflected.

**Table 1: Operating Budgets Selected to Represent Economic Development Incentives**

Agency	Agency Budget Code(s)	Operating Budget Portion included as "economic development incentive"
Department of Employment Services (DOES)	CF0	Comptroller source group category "Subsidies and Transfers" of the Division 4000 "Workforce Development"
Department of Housing and Community Development (DHCD)	DB0	All Nonpersonal Services in the following Divisions: Development Finance Division, Property Acquisition and Disposition Division, and the Commercial Revitalization Activity portion of the Residential and Community Service Division
Department of Small and Local Business Development (DSLBD)	EN0	All Nonpersonal Services unrelated to department administration
Office of the Deputy Mayor for Planning and Economic Development (DMPED)	EB0	All Nonpersonal Services unrelated to department administration
Office of Motion Picture and Television Development (FilmDC)	TK0	All Nonpersonal Services unrelated to department administration
Miscellaneous financing and dedicated tax transfer funds	BK0, DT0, EZ0, TX0, TY0, TZ0	Debt service and debt service reserve costs for Ballpark Revenue bonds, Convention Center bonds, Tax Increment Financing (TIF) bonds, Payment in Lieu of Taxes (PILOT) bonds, and Housing Production Trust Fund bonds

Additionally, estimates of foregone tax revenue for tax abatements, tax exemptions and tax credits are included in this report as "Tax Expenditures." These costs are generally not included in a District agency's budget.

Capital Budget Information

Finally, the Mayor's budget proposal contains new economic development spending under a request for new capital budget authority for the Office of the Deputy Mayor for Planning and Economic Development (DMPED). Total FY 2012 economic development incentives provided in this Report include the FY 2012 portion of the spending plan for this new requested capital budget authority. However, agencies may spend additional amounts in FY 2012 from existing available capital budget authority. Existing capital budget authority available as of March 29, 2011 is reported separately in Appendix IV.

## FINDINGS

### Summary: Dollars by Incentive Type

We estimate that the total cost of potential economic development incentives in FY 2012 (including the estimated revenue reduction of available tax abatements, exemptions and credits) will be approximately \$337 million under the Mayor's proposed budget. Not included in this total is approximately \$96 million of existing capital budget authority that agencies may spend in FY 2012 (but have the authority to spend before, during or after FY 2012).

The \$337 million of incentives will be allocated by type as follows:

**Table 2: Economic Development Incentives in FY 2012 Proposed Budget, by Type**

Incentive Type	Total Cost	Percentage of Total
Expenditures on Contracts	\$37,428,121	11.1%
Grants	\$125,447,087	37.2%
Payment in Lieu of Taxes (PILOT) Debt Service	\$17,137,000	5.1%
Revenue Bond Debt Service	\$72,252,925	21.4%
Tax Abatements <sup>1</sup>	\$10,707,650	3.2%
Tax Credits <sup>1</sup>	\$18,970,000	5.6%
Tax Exemptions <sup>1</sup>	\$15,228,709	4.5%
Tax Increment Financing (TIF) Debt Service	\$39,792,027	11.8%
<b>TOTAL</b>	<b>\$336,963,519</b>	<b>100.0%</b>

#### Notes

1. Estimate of total foregone tax revenue.

The largest incentive category is grants, for which approximately \$125 million of budget authority is allocated, comprising over 37% of the total. Taken together as one category, spending on debt service for TIF, PILOT and revenue bonds will be \$129 million, or 38% of the total.

Detailed information for the expenses aggregated above, including recipient and ward data for projects already specified, can be found in Appendix I, Detailed Economic Development Budget by Incentive Type.

**Trend**

For all economic development budget categories in the operating budget (including tax expenditures), we have compared the proposed spending to the FY 2011 revised budget and the FY 2010 actual expenses. This comparison shows increasing amounts of the District budget allocated to economic development incentives. While the proposed FY 2012 increase over FY 2011 is just 5%, the proposed budget reflects a 38% increase over FY 2010 expenses. Estimated tax expenditures will approximately double from FY 2010 to FY 2012.

**Table 3: Operating Budget Trend for Economic Development Incentives, Fiscal Years 2010 - 2012 (Proposed)**

Incentive Type	FY12 Proposed Cost in millions	% Increase (Decrease) vs. FY 2010 Actual Cost	% Increase (Decrease) vs. FY 2011 Budget
Expenditures on Contracts (Operating only)	\$23.0	91%	96%
Grants	\$125.4	26%	(0%)
Revenue Bond Debt Service	\$72.2	5%	3%
Tax Expenditures (combined) <sup>1</sup>	\$44.9	96%	2%
TIF & PILOT Debt Service (combined)	\$61.9	81%	1%
<b>TOTAL</b>	<b>\$327.4</b>	<b>38%</b>	<b>5%</b>

Notes

1. Estimate of total foregone tax revenue.

**Dollars by Agency**

The allocation of total economic development dollars by agency is provided in Table 4 below and in Appendix II. A total of \$134 million of economic development dollars will flow through the miscellaneous funds which make payment of TIF & PILOT debt service and revenue bond debt service for Ballpark Revenue bonds, Convention Center bonds and Housing Production Trust Fund bonds<sup>1</sup>. Of the District departments, the Department of Housing and Community Development (DHCD) will expend the largest amount of funds for economic development incentives: approximately \$100 million is allocated under DHCD.

<sup>1</sup> Agencies BK0, DT0, EZ0, TX0, TY0 and TZ0 in the District's budget



**Table 4: Economic Development Incentives in FY 2012 Proposed Budget, by Agency**

	<i>in millions</i>							
	none (tax expenditure)	DHCD	DMPED	DOES	DSLBD	Film DC	Misc. Funds	TOTAL
Expenditures on Contracts		\$19.84	\$17.40		\$0.03	\$0.15		\$37.43
Grants		\$79.85	\$5.50	\$35.70	\$0.64		\$3.75	\$125.44
Payment In Lieu Of Taxes (PILOT) Financing Debt Service							\$17.14	\$17.14
Revenue Bonds Debt Service <sup>1</sup>							\$72.25	\$72.25
Tax Abatements <sup>2</sup>	\$8.76		\$0.70				\$1.25	\$10.71
Tax Credits <sup>2</sup>	\$18.97							\$18.97
Tax Exemptions <sup>2</sup>	\$15.23							\$15.23
Tax Increment Financing (TIF) Debt Service							\$39.79	\$39.79
<b>Total Expenses</b>	<b>\$42.96</b>	<b>\$99.69</b>	<b>\$23.60</b>	<b>\$35.70</b>	<b>\$0.68</b>	<b>\$0.15</b>	<b>\$134.18</b>	<b>\$336.96</b>

Notes

1. Includes Ballpark, Convention Center and Housing Production Trust Fund bonds
2. Estimate of total foregone tax revenue

Acronym Key

DHCD - Department of Housing and Community Development

DMPED - Office of the Deputy Mayor for Planning and Economic Development

DOES - Department of Employment Services

DSLBD - Department of Small and Local Business Development

Film DC - Office of Motion Picture & Television Development

Misc. Funds - Agencies BKO, DT0, ESO, TX0, TY0 & TZ0 in the District's budget

Detailed information for the expenses aggregated above, including recipient and ward data for projects already specified, can be found in Appendix II, Detailed Economic Development Budget by Agency.

Dollars by Ward

As required by the Act, this Report includes data on the ward location of the projects for which economic development dollars will be provided. Expenditures such as debt service for previously authorized economic development projects, tax exemptions & abatements, and capital budget projects have been associated with a particular ward. However, over half of the FY 2012 proposed economic development costs do not have a ward specified and may be allocated for city-wide initiatives.

The following table summarizes specified economic development dollars per ward in the proposed budget, including tax expenditures. In addition, the table summarizes the location of capital projects with existing budget authority as of the end of March 2011.

**Table 5: Economic Development Incentives in FY 2012 Proposed Budget, by Location**

Incentive Type	<i>in millions</i>										Total
	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8	Multiple	Not specified	
Expenditures on Contracts	\$1.80				\$0.90		\$5.00	\$8.50		\$21.23	\$37.43
Grants						\$3.75				\$121.70	\$125.45
Payment in Lieu of Taxes (PILOT) Debt Service					\$0.31	\$12.78				\$4.05	\$17.14
Revenue Bond Debt Service		\$33.48				\$32.09				\$6.69	\$72.25
Tax Abatements <sup>1</sup>		\$2.34		\$0.47		\$7.39				\$0.50	\$10.71
Tax Credits <sup>1</sup>										\$18.97	\$18.97
Tax Exemptions <sup>1</sup>	\$1.98	\$2.32		\$0.33	\$0.61	\$6.70	\$0.19	\$0.41	\$0.09	\$2.60	\$15.23
Tax Increment Financing (TIF) Debt Service	\$2.57	\$17.01		\$0.14		\$0.94				\$19.14	\$39.79
<b>Subtotal FY12 Proposed</b>	<b>\$6.35</b>	<b>\$55.15</b>	<b>\$0.00</b>	<b>\$0.94</b>	<b>\$1.82</b>	<b>\$63.64</b>	<b>\$5.19</b>	<b>\$8.91</b>	<b>\$0.09</b>	<b>\$194.88</b>	<b>\$336.96</b>
Existing Capital Authority <sup>2</sup>	\$21.69	\$1.14			\$4.01	\$14.78	\$19.14	\$8.47	\$26.72		\$95.95
<b>Total Available</b>	<b>\$28.04</b>	<b>\$56.30</b>	<b>\$0.00</b>	<b>\$0.94</b>	<b>\$5.83</b>	<b>\$78.42</b>	<b>\$24.33</b>	<b>\$17.37</b>	<b>\$26.81</b>	<b>\$194.88</b>	<b>\$432.92</b>

Notes

1. Estimate of total foregone tax revenue.
2. Existing budget authority balance for capital projects as of March 29, 2011. Amounts may be spent before or after FY12.

Approximately \$142 million of economic development incentives has been specified for projects located in one of the District's eight wards, while about \$195 million has not been specified or will be spent city-wide. Of those amounts specified, the most dollars will be spent on projects located in Ward 6 and Ward 2. Some of the Ward 6 projects include debt service on the Ballpark Revenue bonds, DOT PILOT bonds, Capper Carrollsburg PILOT bonds, various tax abatements for residential development, and grants and tax abatements to be spent in the H Street NE Retail Priority Area. Ward 2 dollars reflect, in part, debt service costs on earlier development projects, including the Convention Center and Gallery Place and Mandarin Oriental Hotel TIF projects.

More detailed information on ward-by-ward expenditures in the FY 2012 budget proposal can be found in Appendix III, Detailed Economic Development Budget by Ward. Existing available capital budget authority is detailed separately, in Appendix IV.

**Appendix I: Detailed Economic Development Budget by Incentive Type**

<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Expenditures on Contracts</b>	Affordable Housing Project Financing (Federal Grants)	not specified	DHCD	\$734,306	not specified
	Affordable Housing Project Financing (Intradistrict Funds)	not specified	DHCD	\$16,607,306	not specified
	Property Acquisition (General Fund)	not specified	DHCD	\$1,500,000	not specified
	Property Disposition (General Fund)	not specified	DHCD	\$750,000	not specified
	Property Management (General Fund)	not specified	DHCD	\$250,000	not specified
	Asset Management Expenses (General Fund)	not specified	DMPED	\$1,200,000	not specified
	DC USA Parking Garage Costs (General Fund)	not specified	DMPED	\$1,800,000	1
	McMillan Site Redevelopment (Capital Budget)	not specified	DMPED	\$900,000	5
	Skyland Shopping Center (Capital Budget)	not specified	DMPED	\$5,000,000	7
	St. Elizabeth's East (Capital Budget)	not specified	DMPED	\$8,500,000	8
	Various DSLBD Activities (General Fund)	not specified	DSLBD	\$33,068	not specified
	Various Film DC Activities (General Fund)	not specified	Film DC	\$153,441	not specified
	<b>Total Expenditures on Contracts</b>				<b>\$37,428,121</b>

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<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Grants</b>					
	Affordable Housing Project Financing (Federal Grants)	not specified	DHCD	\$49,395,672	not specified
	Affordable Housing Project Financing (General Fund)	not specified	DHCD	\$3,695,464	not specified
	Affordable Housing Project Financing (Intradistrict Funds)	not specified	DHCD	\$19,312,395	not specified
	Community Facilities Project Financing (Federal Grants)	not specified	DHCD	\$4,000,000	not specified
	Community Srvs. Commercial Revital. (Federal Grants)	not specified	DHCD	\$550,000	not specified
	Community Srvs. Commercial Revital. (General Fund)	not specified	DHCD	\$1,567,673	not specified
	Property Acquisition (Federal Grants)	not specified	DHCD	\$1,333,333	not specified
	CDBG Activities (Federal Grants)	not specified	DMPED	\$3,000,000	not specified
	City-wide Economic Development Initiatives	not specified	DMPED	\$500,000	not specified
	New Communities Human Capital Grant Program	not specified	DMPED	\$2,000,000	not specified
	Mayor's Youth Leadership Program (General Fund)	not specified	DOES	\$400,000	not specified
	Office of Apprenticeship Info. & Training (General Fund)	not specified	DOES	\$84,000	not specified
	Program Performance Monitoring (Federal Grants)	not specified	DOES	\$1,750,000	not specified
	Program Performance Monitoring (General Fund)	not specified	DOES	\$7,553,710	not specified
	Program Performance Monitoring (Intradistrict)	not specified	DOES	\$1,100,000	not specified
	Senior Services (Federal Grant Funds)	not specified	DOES	\$415,348	not specified
	Senior Services (General Fund)	not specified	DOES	\$50,000	not specified
	Summer Youth Employment Program (General Fund)	not specified	DOES	\$9,973,614	not specified
	Summer Youth Employment Program (Private Funds)	not specified	DOES	\$80,000	not specified

**Appendix I: Detailed Economic Development Budget by Incentive Type**

<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Grants</b>					
	Transitional Employment (General Fund)	not specified	DOES	\$9,191,734	not specified
	Year-Round Youth Program (Federal Grant Funds)	not specified	DOES	\$1,800,000	not specified
	Year-Round Youth Program (General Fund)	not specified	DOES	\$3,300,000	not specified
	Commercial Revitalization/ Capacity Building (Gen. Fund)	not specified	DSLBD	\$644,144	not specified
	H Street NE Retail Priority Grant Fund	not specified	Misc. Funds	\$3,750,000	6
<b>Total Grants</b>				<b>\$125,447,087</b>	

*Appendix I: Detailed Economic Development Budget by Incentive Type*

<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>PILOT Debt Service</b>	Capper Carrollsburg	bondholders	Misc. Funds	\$1,160,000	6
	Credit Enhancement Reserve (Note 1)	held by District	Misc. Funds	\$1,160,000	not specified
	PILOT revenues in excess of debt service (Note 2)	not specified	Misc. Funds	\$2,891,000	not specified
	Rhode Island Metro Plaza	Urban Atlantic	Misc. Funds	\$306,000	5
	Southeast Federal Center PILOT debt to be issued	Forest City	Misc. Funds	\$726,000	6
	Southeast Federal Center/The Yards	Forest City	Misc. Funds	\$345,000	6
	US D.O.T. / Waterfront Parks Projects	bondholders	Misc. Funds	\$10,549,000	6
	<b>Total PILOT Debt Service</b>				<b>\$17,137,000</b>

**Appendix I: Detailed Economic Development Budget by Incentive Type**

<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Revenue Bond Debt Service</b>					
	Ballpark Revenue Debt Service	bondholders	Misc. Funds	\$32,085,000	6
	Convention Center Debt Service	bondholders	Misc. Funds	\$33,476,925	2
	Housing Production Trust Fund Bond Debt Service	bondholders	Misc. Funds	\$6,691,000	not specified
<b>Total Revenue Bond Debt Service</b>				<b>\$72,252,925</b>	



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<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Tax Abatement*</b>					
	DC Teachers Federal Credit Union	DC Teachers Federal Credit Union	(none - Tax Expenditure)	\$47,819	6
	First Congregational United Church of Christ	First Congregational Church of Christ	(none - Tax Expenditure)	\$332,176	2
	National Public Radio, Inc.	N.P.R./Boston Properties	(none - Tax Expenditure)	\$108,705	2
	New Residential Development: 1117 10th St	185 individual owners	(none - Tax Expenditure)	\$211,744	2
	New Residential Development: 1150 K St NW	130 individual owners	(none - Tax Expenditure)	\$115,173	2
	New Residential Development: 1210 Mass Ave	JBG/Equity Residential	(none - Tax Expenditure)	\$121,056	2
	New Residential Development: 400 Mass Ave	256 individual owners	(none - Tax Expenditure)	\$252,666	6
	New Residential Development: 450 Mass Ave	462 individual owners	(none - Tax Expenditure)	\$369,221	6
	New Residential Development: 555 Mass Ave	246 individual owners	(none - Tax Expenditure)	\$259,909	6
	New Residential Development: 631 D St NW	428 individual owners	(none - Tax Expenditure)	\$428,343	6
	New Residential Development: 770 5th St NW	Avalon Bay	(none - Tax Expenditure)	\$174,289	6
	New Residential Development: 900 15th St NW	Summitt Grand Parc LLC	(none - Tax Expenditure)	\$90,901	2
	New Residential Development: 912 F St NW	62 individual owners	(none - Tax Expenditure)	\$79,278	2
	New Residential Development: K St NW	Quadrangle Development	(none - Tax Expenditure)	\$307,775	6
	New Residential Development: 1400 N St NW	National City Christian Church/B&D	(none - Tax Expenditure)	\$136,120	2
	New Residential Development: 1499 Mass Ave	Post Properties	(none - Tax Expenditure)	\$246,452	2
	New Residential Development: 400 8th St NW	Lexington 407 LLC	(none - Tax Expenditure)	\$40,784	6
	NoMa Area Residential Development	not specified	(none - Tax Expenditure)	\$4,262,752	6
	Nonprofits - emerging commercial neighborhoods	not specified	(none - Tax Expenditure)	\$500,000	not specified

*Appendix I: Detailed Economic Development Budget by Incentive Type*

<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Tax Abatement*</b>					
	Park Place at Petworth & Highland Park Projects	Donatello Development	(none - Tax Expenditure)	\$472,487	4
	UNCF Relocation/Progression Place Project	United Negro College Fund	(none - Tax Expenditure)	\$200,000	2
	High Tech. Comm. Real Este. Database Providers	CoStar	DMPED	\$700,000	2
	Third & H Streets, N.E. Development Project	Steuart Development	Misc. Funds	\$1,250,000	6
<b>Total Tax Abatement*</b>				<b>\$10,707,650</b>	

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<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Tax Credit</b>					
	Tax credits for Qualified High Technology Companies**	not specified	(none - Tax Expenditure)	\$6,470,000	not specified
	Tax credits: certified capital investment (CAPCO)**	not specified	(none - Tax Expenditure)	\$12,500,000	not specified
<b>Total Tax Credit</b>				<b>\$18,970,000</b>	

**Appendix I: Detailed Economic Development Budget by Incentive Type**

<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Tax Exemption*</b>					
	14W and the YMCA Anthony Bowen Project	Perseus Realty LLC	(none - Tax Expenditure)	\$968,391	1
	4427 Hayes Street, N.E.	Blue Skye Development LLC	(none - Tax Expenditure)	\$53,000	7
	800 Kenilworth Avenue Northeast Redevelopment	Chapman Development LLC	(none - Tax Expenditure)	\$140,562	7
	Affordable Housing Opportunities, Inc. Project	Affordable Housing Opportunities	(none - Tax Expenditure)	\$32,930	8
	American College of Cardiology	American College of Cardiology	(none - Tax Expenditure)	\$1,056,225	2
	American Psychological Association	APA 750 LLC	(none - Tax Expenditure)	\$1,294,619	6
	Brentwood Retail Center, 1060 Brentwood Road, N.E	Brentwood RI LLC & Brentwood Outlots	(none - Tax Expenditure)	\$175,348	5
	Campbell Heights Project	Campbell Hts Resident Assoc./ Jair Lynch	(none - Tax Expenditure)	\$147,454	1
	Douglass Knoll, 1728 W Street and Wagner Gainsville	Non-Profit Community Develop Corp	(none - Tax Expenditure)	\$138,451	8
	Emmaus Rehabilitation Project	Emmaus Rehabilitation LLC	(none - Tax Expenditure)	\$29,399	2
	Georgia Commons	Jair Lynch/AHD	(none - Tax Expenditure)	\$328,148	4
	Golden Rule Rehabilitation Project	Golden Rule Place, Inc.	(none - Tax Expenditure)	\$419,536	6
	Grays on Pennsylvania Ave (2323 Pennsylvania Ave SE)	Chapman Development	(none - Tax Expenditure)	\$106,096	8
	Heights on Georgia Avenue	Neighborhood Development Corp.	(none - Tax Expenditure)	\$144,924	1
	Jubilee Housing Residential Rental Project	Jubilee Housing	(none - Tax Expenditure)	\$59,321	1
	Kelsey Gardens Redevelopment Project	Metropolitan Develop. /Deliverance Church	(none - Tax Expenditure)	\$2,446	2
	King Towers Residential HousingRental Project	King Housing LLC	(none - Tax Expenditure)	\$152,565	2
	National Community Reinvestment Coalition	National Cmty Reinvestment Coalition	(none - Tax Expenditure)	\$173,421	2
	New Columbia Community Land Trust	New Columbia Cmty Land Trust	(none - Tax Expenditure)	\$1,967	5

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<b>Tax Exemption*</b>					
	Newseum PILOT	Freedom Forum	(none - Tax Expenditure)	\$4,498,264	6
	Parkside Terrace Development Project	Parkside Terrace Development LLC	(none - Tax Expenditure)	\$120,456	8
	Pew Charitable Trusts	Pew Charitable Trusts	(none - Tax Expenditure)	\$880,808	2
	Qualified High Technology Companies**	not specified	(none - Tax Expenditure)	\$319,000	not specified
	Qualified Supermarkets real property tax exemptions**	not specified	(none - Tax Expenditure)	\$1,667,000	not specified
	Qualified Supermkts. sales/pers. prop. exemptions**	not specified	(none - Tax Expenditure)	\$617,000	not specified
	Randall School Development	Corcoran Gallery	(none - Tax Expenditure)	\$482,360	6
	SOME, Inc., and affiliates Property	SOME, Inc.	(none - Tax Expenditure)	\$87,621	5, 7 & 8
	St. Martin's Apartments	Catholic Charities	(none - Tax Expenditure)	\$433,598	5
	Studio Theatre Housing	Studio Theatre	(none - Tax Expenditure)	\$26,984	2
	View 14 Project	Bozzuto	(none - Tax Expenditure)	\$663,062	1
	Way of the Cross Church of Christ	Way of the Cross Church of Christ Inc	(none - Tax Expenditure)	\$7,753	8
<b>Total Tax Exemption*</b>				<b>\$15,228,709</b>	

**Appendix I: Detailed Economic Development Budget by Incentive Type**

<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>TIF Debt Service</b>	Capitol Hill Towers	NJA Development Partners	Misc. Funds	\$935,087	6
	City Market at O Street	bondholders	Misc. Funds	\$137,000	2
	Convention Center Hotel TIF	bondholders	Misc. Funds	\$0	2
	Credit Enhancement Reserve (Note 1)	held by District	Misc. Funds	\$4,150,000	not specified
	Crime & Punishment Museum - Downtown Retail	National Museum of Crime & Punishment	Misc. Funds	\$390,695	2
	DC USA	bondholders	Misc. Funds	\$2,571,564	1
	Downtown Retail TIF Debt (not yet issued)	not specified	Misc. Funds	\$2,033,938	2
	Forever 21	Jemal's Cayre Woodies	Misc. Funds	\$670,156	2
	Gallery Place	bondholders	Misc. Funds	\$5,205,251	2
	Georgia Ave CVS	Petworth Triangle LLC (Lakritz/Adler)	Misc. Funds	\$136,430	4
	Great Streets TIF debt (not yet issued)	not specified	Misc. Funds	\$4,486,000	not specified
	H & M - Downtown Retail	Jemal's Cayre Woodies	Misc. Funds	\$302,657	2
	Madame Tussauds LLC	Madame Tussauds Washington	Misc. Funds	\$162,220	2
	Mandarin Oriental Hotel	bondholders	Misc. Funds	\$4,504,125	2
	TIF revenues in excess of debt service (Note 2)	not specified	Misc. Funds	\$10,502,000	not specified
	Verizon Center Renovation	DC Arena, LP	Misc. Funds	\$3,377,000	2
	Zara - Downtown Retail	Jemal's Cayre Woodies	Misc. Funds	\$227,904	2
	<b>Total TIF Debt Service</b>				<b>\$39,792,027</b>

*Appendix I: Detailed Economic Development Budget by Incentive Type*

<b>Method of Expenditure of Public Funds</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Agency</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Grand Total all Incentive Types</b>				<b>\$336,963,519</b>	

Notes

\* Estimated value of tax abatements exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* Value as estimated in the District of Columbia Tax Expenditure Report, issued April 2010.

1. To increase the marketability of certain TIF and PILOT debt, the District has pledged tax increment from its "Downtown TIF" area. As a budget policy, the District reserves a portion of local fund revenue in case the pledge is required to pay debt service.
2. Bond documents for certain TIF and PILOT projects require all project-based tax increment (or PILOT) to pre-pay principal on outstanding debt. The budgeted contingency reflects these expected payments.

**Appendix II: Detailed Economic Development Budget by Agency**

<b>Agency</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>(none - Tax Expenditure)</b>					
	DC Teachers Federal Credit Union	DC Teachers Federal Credit Union	Tax Abatement*	\$47,819	6
	First Congregational United Church of Christ	First Congregational Church of Christ	Tax Abatement*	\$332,176	2
	National Public Radio, Inc.	N.P.R./Boston Properties	Tax Abatement*	\$108,705	2
	New Residential Development: 1117 10th St	185 individual owners	Tax Abatement*	\$211,744	2
	New Residential Development: 1150 K St NW	130 individual owners	Tax Abatement*	\$115,173	2
	New Residential Development: 1210 Mass Ave	JBG/Equity Residential	Tax Abatement*	\$121,056	2
	New Residential Development: 400 Mass Ave	256 individual owners	Tax Abatement*	\$252,666	6
	New Residential Development: 450 Mass Ave	462 individual owners	Tax Abatement*	\$369,221	6
	New Residential Development: 555 Mass Ave	246 individual owners	Tax Abatement*	\$259,909	6
	New Residential Development: 631 D St NW	428 individual owners	Tax Abatement*	\$428,343	6
	New Residential Development: 770 5th St NW	Avalon Bay	Tax Abatement*	\$174,289	6
	New Residential Development: 900 15th St NW	Summitt Grand Parc LLC	Tax Abatement*	\$90,901	2
	New Residential Development: 912 F St NW	62 individual owners	Tax Abatement*	\$79,278	2
	New Residential Development: K St NW	Quadrangle Development	Tax Abatement*	\$307,775	6
	New Residential Development: 1400 N St NW	National City Christian Church/B&D	Tax Abatement*	\$136,120	2
	New Residential Development: 1499 Mass Ave	Post Properties	Tax Abatement*	\$246,452	2
	New Residential Development: 400 8th St NW	Lexington 407 LLC	Tax Abatement*	\$40,784	6
	NoMa Area Residential Development	not specified	Tax Abatement*	\$4,262,752	6
	Nonprofits - emerging commercial neighborhoods	not specified	Tax Abatement*	\$500,000	not specified



**Appendix II: Detailed Economic Development Budget by Agency**

<b>Agency</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>(none - Tax Expenditure)</b>					
	Park Place at Petworth & Highland Park Projects	Donatello Development	Tax Abatement*	\$472,487	4
	UNCF Relocation/Progression Place Project	United Negro College Fund	Tax Abatement*	\$200,000	2
	Tax credits for Qualified High Technology Companies**	not specified	Tax Credit	\$6,470,000	not specified
	Tax credits: certified capital investment (CAPCO)**	not specified	Tax Credit	\$12,500,000	not specified
	14W and the YMCA Anthony Bowen Project	Perseus Realty LLC	Tax Exemption*	\$968,391	1
	4427 Hayes Street, N.E.	Blue Skye Development LLC	Tax Exemption*	\$53,000	7
	800 Kenilworth Avenue Northeast Redevelopment	Chapman Development LLC	Tax Exemption*	\$140,562	7
	Affordable Housing Opportunities, Inc. Project	Affordable Housing Opportunities	Tax Exemption*	\$32,930	8
	American College of Cardiology	American College of Cardiology	Tax Exemption*	\$1,056,225	2
	American Psychological Association	APA 750 LLC	Tax Exemption*	\$1,294,619	6
	Brentwood Retail Center, 1060 Brentwood Road, N.E	Brentwood RI LLC & Brentwood Outlots	Tax Exemption*	\$175,348	5
	Campbell Heights Project	Campbell Hts Resident Assoc./ Jair Lynch	Tax Exemption*	\$147,454	1
	Douglass Knoll, 1728 W Street and Wagner Gainsville	Non-Profit Community Develop Corp	Tax Exemption*	\$138,451	8
	Emmaus Rehabilitation Project	Emmaus Rehabilitation LLC	Tax Exemption*	\$29,399	2
	Georgia Commons	Jair Lynch/AHD	Tax Exemption*	\$328,148	4
	Golden Rule Rehabilitation Project	Golden Rule Place, Inc.	Tax Exemption*	\$419,536	6
	Grays on Pennsylvania Ave (2323 Pennsylvania Ave SE)	Chapman Development	Tax Exemption*	\$106,096	8
	Heights on Georgia Avenue	Neighborhood Development Corp.	Tax Exemption*	\$144,924	1
	Jubilee Housing Residential Rental Project	Jubilee Housing	Tax Exemption*	\$59,321	1

**Appendix II: Detailed Economic Development Budget by Agency**

<b>Agency</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>(none - Tax Expenditure)</b>					
	Kelsey Gardens Redevelopment Project	Metropolitan Develop. /Deliverance Church	Tax Exemption*	\$2,446	2
	King Towers Residential HousingRental Project	King Housing LLC	Tax Exemption*	\$152,565	2
	National Community Reinvestment Coalition	National Cmty Reinvestment Coalition	Tax Exemption*	\$173,421	2
	New Columbia Community Land Trust	New Columbia Cmty Land Trust	Tax Exemption*	\$1,967	5
	Newseum PILOT	Freedom Forum	Tax Exemption*	\$4,498,264	6
	Parkside Terrace Development Project	Parkside Terrace Development LLC	Tax Exemption*	\$120,456	8
	Pew Charitable Trusts	Pew Charitable Trusts	Tax Exemption*	\$880,808	2
	Qualified High Technology Companies**	not specified	Tax Exemption*	\$319,000	not specified
	Qualified Supermarkets real property tax exemptions**	not specified	Tax Exemption*	\$1,667,000	not specified
	Qualified Supermkt. sales/pers. prop. exemptions**	not specified	Tax Exemption*	\$617,000	not specified
	Randall School Development	Corcoran Gallery	Tax Exemption*	\$482,360	6
	SOME, Inc., and affiliates Property	SOME, Inc.	Tax Exemption*	\$87,621	5, 7 & 8
	St. Martin's Apartments	Catholic Charities	Tax Exemption*	\$433,598	5
	Studio Theatre Housing	Studio Theatre	Tax Exemption*	\$26,984	2
	View 14 Project	Bozzuto	Tax Exemption*	\$663,062	1
	Way of the Cross Church of Christ	Way of the Cross Church of Christ Inc	Tax Exemption*	\$7,753	8
<b>Total Incentive under Agency (none - Tax Expenditure)</b>				<b>\$42,956,359</b>	

**Appendix II: Detailed Economic Development Budget by Agency**

<b>Agency</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>DHCD</b>					
	Affordable Housing Project Financing (Federal Grants)	not specified	Expenditures on Contracts	\$734,306	not specified
	Affordable Housing Project Financing (Intradistrict Funds)	not specified	Expenditures on Contracts	\$16,607,306	not specified
	Property Acquisition (General Fund)	not specified	Expenditures on Contracts	\$1,500,000	not specified
	Property Disposition (General Fund)	not specified	Expenditures on Contracts	\$750,000	not specified
	Property Management (General Fund)	not specified	Expenditures on Contracts	\$250,000	not specified
	Affordable Housing Project Financing (Federal Grants)	not specified	Grants	\$49,395,672	not specified
	Affordable Housing Project Financing (General Fund)	not specified	Grants	\$3,695,464	not specified
	Affordable Housing Project Financing (Intradistrict Funds)	not specified	Grants	\$19,312,395	not specified
	Community Facilities Project Financing (Federal Grants)	not specified	Grants	\$4,000,000	not specified
	Community Svcs. Commercial Revital. (Federal Grants)	not specified	Grants	\$550,000	not specified
	Community Svcs. Commercial Revital. (General Fund)	not specified	Grants	\$1,567,673	not specified
	Property Acquisition (Federal Grants)	not specified	Grants	\$1,333,333	not specified
<b>Total Incentive under Agency DHCD</b>				<b>\$99,696,149</b>	

**Appendix II: Detailed Economic Development Budget by Agency**

<b>Agency</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>DMPED</b>					
	Asset Management Expenses (General Fund)	not specified	Expenditures on Contracts	\$1,200,000	not specified
	DC USA Parking Garage Costs (General Fund)	not specified	Expenditures on Contracts	\$1,800,000	1
	McMillan Site Redevelopment (Capital Budget)	not specified	Expenditures on Contracts	\$900,000	5
	Skyland Shopping Center (Capital Budget)	not specified	Expenditures on Contracts	\$5,000,000	7
	St. Elizabeth's East (Capital Budget)	not specified	Expenditures on Contracts	\$8,500,000	8
	CDBG Activities (Federal Grants)	not specified	Grants	\$3,000,000	not specified
	City-wide Economic Development Initiatives	not specified	Grants	\$500,000	not specified
	New Communities Human Capital Grant Program	not specified	Grants	\$2,000,000	not specified
	High Tech. Comm. Real Este. Database Providers	CoStar	Tax Abatement*	\$700,000	2
<b>Total Incentive under Agency DMPED</b>				<b>\$23,600,000</b>	

**Appendix II: Detailed Economic Development Budget by Agency**

<b>Agency</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>DOES</b>					
	Mayor's Youth Leadership Program (General Fund)	not specified	Grants	\$400,000	not specified
	Office of Apprenticeship Info. & Training (General Fund)	not specified	Grants	\$84,000	not specified
	Program Performance Monitoring (Federal Grants)	not specified	Grants	\$1,750,000	not specified
	Program Performance Monitoring (General Fund)	not specified	Grants	\$7,553,710	not specified
	Program Performance Monitoring (Intradistrict)	not specified	Grants	\$1,100,000	not specified
	Senior Services (Federal Grant Funds)	not specified	Grants	\$415,348	not specified
	Senior Services (General Fund)	not specified	Grants	\$50,000	not specified
	Summer Youth Employment Program (General Fund)	not specified	Grants	\$9,973,614	not specified
	Summer Youth Employment Program (Private Funds)	not specified	Grants	\$80,000	not specified
	Transitional Employment (General Fund)	not specified	Grants	\$9,191,734	not specified
	Year-Round Youth Program (Federal Grant Funds)	not specified	Grants	\$1,800,000	not specified
	Year-Round Youth Program (General Fund)	not specified	Grants	\$3,300,000	not specified
<b>Total Incentive under Agency DOES</b>				<b>\$35,698,406</b>	

**Appendix II: Detailed Economic Development Budget by Agency**

<b>Agency</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>DSLBD</b>					
	Various DSLBD Activities (General Fund)	not specified	Expenditures on Contracts	\$33,068	not specified
	Commercial Revitalization/ Capacity Building (Gen. Fund)	not specified	Grants	\$644,144	not specified
<b>Total Incentive under Agency DSLBD</b>				<b>\$677,212</b>	

**Appendix II: Detailed Economic Development Budget by Agency**

<b>Agency</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Film DC</b>					
	Various Film DC Activities (General Fund)	not specified	Expenditures on Contracts	\$153,441	not specified
<b>Total Incentive under Agency Film DC</b>				\$153,441	

**Appendix II: Detailed Economic Development Budget by Agency**

<b>Agency</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Misc. Funds</b>					
	H Street NE Retail Priority Grant Fund	not specified	Grants	\$3,750,000	6
	Capper Carrollsburg	bondholders	PILOT Debt Service	\$1,160,000	6
	Credit Enhancement Reserve (Note 1)	held by District	PILOT Debt Service	\$1,160,000	not specified
	PILOT revenues in excess of debt service (Note 2)	not specified	PILOT Debt Service	\$2,891,000	not specified
	Rhode Island Metro Plaza	Urban Atlantic	PILOT Debt Service	\$306,000	5
	Southeast Federal Center PILOT debt to be issued	Forest City	PILOT Debt Service	\$726,000	6
	Southeast Federal Center/The Yards	Forest City	PILOT Debt Service	\$345,000	6
	US D.O.T. / Waterfront Parks Projects	bondholders	PILOT Debt Service	\$10,549,000	6
	Ballpark Revenue Debt Service	bondholders	Revenue Bond Debt Service	\$32,085,000	6
	Convention Center Debt Service	bondholders	Revenue Bond Debt Service	\$33,476,925	2
	Housing Production Trust Fund Bond Debt Service	bondholders	Revenue Bond Debt Service	\$6,691,000	not specified
	Third & H Streets, N.E. Development Project	Steuart Development	Tax Abatement*	\$1,250,000	6
	Capitol Hill Towers	NJA Development Partners	TIF Debt Service	\$935,087	6
	City Market at O Street	bondholders	TIF Debt Service	\$137,000	2
	Convention Center Hotel TIF	bondholders	TIF Debt Service	\$0	2
	Credit Enhancement Reserve (Note 1)	held by District	TIF Debt Service	\$4,150,000	not specified
	Crime & Punishment Museum - Downtown Retail	National Museum of Crime & Punishment	TIF Debt Service	\$390,695	2
	DC USA	bondholders	TIF Debt Service	\$2,571,564	1
	Downtown Retail TIF Debt (not yet issued)	not specified	TIF Debt Service	\$2,033,938	2



**Appendix II: Detailed Economic Development Budget by Agency**

<b>Agency</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Ward</b>
<b>Misc. Funds</b>					
	Forever 21	Jemal's Cayre Woodies	TIF Debt Service	\$670,156	2
	Gallery Place	bondholders	TIF Debt Service	\$5,205,251	2
	Georgia Ave CVS	Petworth Triangle LLC (Lakritz/Adler)	TIF Debt Service	\$136,430	4
	Great Streets TIF debt (not yet issued)	not specified	TIF Debt Service	\$4,486,000	not specified
	H & M - Downtown Retail	Jemal's Cayre Woodies	TIF Debt Service	\$302,657	2
	Madame Tussauds LLC	Madame Tussauds Washington	TIF Debt Service	\$162,220	2
	Mandarin Oriental Hotel	bondholders	TIF Debt Service	\$4,504,125	2
	TIF revenues in excess of debt service (Note 2)	not specified	TIF Debt Service	\$10,502,000	not specified
	Verizon Center Renovation	DC Arena, LP	TIF Debt Service	\$3,377,000	2
	Zara - Downtown Retail	Jemal's Cayre Woodies	TIF Debt Service	\$227,904	2
<b>Total Incentive under Agency Misc. Funds</b>				<b>\$134,181,952</b>	

**Grand Total all Incentive Types**

**\$336,963,519**

Notes

\*Estimated value of tax abatements and exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* Value as estimated in the District of Columbia Tax Expenditure Report, issued April 2010.

1. To increase the marketability of certain TIF and PILOT debt, the District has pledged tax increment from its "Downtown TIF" area. As a budget policy, the District reserves a portion of local fund revenue in case the pledge is required to pay debt service.

2. Bond documents for certain TIF and PILOT projects require all project-based tax increment (or PILOT) to pre-pay principal on outstanding debt. The budgeted contingency reflects these expected payments.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
<b>1</b>					
	DC USA Parking Garage Costs (General Fund)	not specified	Expenditures on Contracts	\$1,800,000	DMPED
	14W and the YMCA Anthony Bowen Project	Perseus Realty LLC	Tax Exemption*	\$968,391	(none - Tax Expenditure)
	Campbell Heights Project	Campbell Hts Resident Assoc./ Jair Lynch	Tax Exemption*	\$147,454	(none - Tax Expenditure)
	Heights on Georgia Avenue	Neighborhood Development Corp.	Tax Exemption*	\$144,924	(none - Tax Expenditure)
	Jubilee Housing Residential Rental Project	Jubilee Housing	Tax Exemption*	\$59,321	(none - Tax Expenditure)
	View 14 Project	Bozzuto	Tax Exemption*	\$663,062	(none - Tax Expenditure)
	DC USA	bondholders	TIF Debt Service	\$2,571,564	Misc. Funds
<b>Ward Subtotal **</b>				<b>\$6,354,716</b>	

\* Estimated value of tax abatements and exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
<b>2</b>					
	Convention Center Debt Service	bondholders	Revenue Bond Debt Service	\$33,476,925	Misc. Funds
	First Congregational United Church of Christ	First Congregational Church of Christ	Tax Abatement*	\$332,176	(none - Tax Expenditure)
	High Tech. Comm. Real Este. Database Providers	CoStar	Tax Abatement*	\$700,000	DMPED
	National Public Radio, Inc.	N.P.R./Boston Properties	Tax Abatement*	\$108,705	(none - Tax Expenditure)
	New Residential Development: 1117 10th St	185 individual owners	Tax Abatement*	\$211,744	(none - Tax Expenditure)
	New Residential Development: 1150 K St NW	130 individual owners	Tax Abatement*	\$115,173	(none - Tax Expenditure)
	New Residential Development: 1210 Mass Ave	JBG/Equity Residential	Tax Abatement*	\$121,056	(none - Tax Expenditure)
	New Residential Development: 900 15th St NW	Summitt Grand Parc LLC	Tax Abatement*	\$90,901	(none - Tax Expenditure)
	New Residential Development: 912 F St NW	62 individual owners	Tax Abatement*	\$79,278	(none - Tax Expenditure)
	New Residential Development: 1400 N St NW	National City Christian Church/B&D	Tax Abatement*	\$136,120	(none - Tax Expenditure)
	New Residential Development: 1499 Mass Ave	Post Properties	Tax Abatement*	\$246,452	(none - Tax Expenditure)
	UNCF Relocation/Progression Place Project	United Negro College Fund	Tax Abatement*	\$200,000	(none - Tax Expenditure)
	American College of Cardiology	American College of Cardiology	Tax Exemption*	\$1,056,225	(none - Tax Expenditure)
	Emmaus Rehabilitation Project	Emmaus Rehabilitation LLC	Tax Exemption*	\$29,399	(none - Tax Expenditure)
	Kelsey Gardens Redevelopment Project	Metropolitan Develop. /Deliverance Church	Tax Exemption*	\$2,446	(none - Tax Expenditure)
	King Towers Residential Housing/Rental Project	King Housing LLC	Tax Exemption*	\$152,565	(none - Tax Expenditure)
	National Community Reinvestment Coalition	National Cmty Reinvestment Coalition	Tax Exemption*	\$173,421	(none - Tax Expenditure)
	Pew Charitable Trusts	Pew Charitable Trusts	Tax Exemption*	\$880,808	(none - Tax Expenditure)

\* Estimated value of tax abatements and exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
<b>2</b>					
	Studio Theatre Housing	Studio Theatre	Tax Exemption*	\$26,984	(none - Tax Expenditure)
	City Market at O Street	bondholders	TIF Debt Service	\$137,000	Misc. Funds
	Convention Center Hotel TIF	bondholders	TIF Debt Service	\$0	Misc. Funds
	Crime & Punishment Museum - Downtown Retail	National Museum of Crime & Punishment	TIF Debt Service	\$390,695	Misc. Funds
	Downtown Retail TIF Debt (not yet issued)	not specified	TIF Debt Service	\$2,033,938	Misc. Funds
	Forever 21	Jemal's Cayre Woodies	TIF Debt Service	\$670,156	Misc. Funds
	Gallery Place	bondholders	TIF Debt Service	\$5,205,251	Misc. Funds
	H & M - Downtown Retail	Jemal's Cayre Woodies	TIF Debt Service	\$302,657	Misc. Funds
	Madame Tussauds LLC	Madame Tussauds Washington	TIF Debt Service	\$162,220	Misc. Funds
	Mandarin Oriental Hotel	bondholders	TIF Debt Service	\$4,504,125	Misc. Funds
	Verizon Center Renovation	DC Arena, LP	TIF Debt Service	\$3,377,000	Misc. Funds
	Zara - Downtown Retail	Jemal's Cayre Woodies	TIF Debt Service	\$227,904	Misc. Funds
<b>Ward Subtotal **</b>				<b>\$55,151,324</b>	

\* Estimated value of tax abatements and exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
<b>4</b>					
	Park Place at Petworth & Highland Park Projects	Donatello Development	Tax Abatement*	\$472,487	(none - Tax Expenditure)
	Georgia Commons	Jair Lynch/AHD	Tax Exemption*	\$328,148	(none - Tax Expenditure)
	Georgia Ave CVS	Petworth Triangle LLC (Lakritz/Adler)	TIF Debt Service	\$136,430	Misc. Funds
<b>Ward Subtotal **</b>				<b>\$937,065</b>	

\* Estimated value of tax abatements and exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
<b>5</b>					
	McMillan Site Redevelopment (Capital Budget)	not specified	Expenditures on Contracts	\$900,000	DMPED
	Rhode Island Metro Plaza	Urban Atlantic	PILOT Debt Service	\$306,000	Misc. Funds
	Brentwood Retail Center, 1060 Brentwood Road, N.E	Brentwood RI LLC & Brentwood Outlots	Tax Exemption*	\$175,348	(none - Tax Expenditure)
	New Columbia Community Land Trust	New Columbia Cmty Land Trust	Tax Exemption*	\$1,967	(none - Tax Expenditure)
	St. Martin's Apartments	Catholic Charities	Tax Exemption*	\$433,598	(none - Tax Expenditure)
<b>Ward Subtotal **</b>				<b>\$1,816,913</b>	

\* Estimated value of tax abatements and exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
5, 7 & 8	SOME, Inc., and affiliates Property	SOME, Inc.	Tax Exemption*	\$87,621	(none - Tax Expenditure)
<b>Ward Subtotal **</b>				<b>\$87,621</b>	

\* Estimated value of tax abatements and exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

Ward	Subtype/Description	Recipient	Method of Expenditure	Value of Incentive	Agency
6	H Street NE Retail Priority Grant Fund	not specified	Grants	\$3,750,000	Misc. Funds
	Capper Carrollsburg	bondholders	PILOT Debt Service	\$1,160,000	Misc. Funds
	Southeast Federal Center PILOT debt to be issued	Forest City	PILOT Debt Service	\$726,000	Misc. Funds
	Southeast Federal Center/The Yards	Forest City	PILOT Debt Service	\$345,000	Misc. Funds
	US D.O.T. / Waterfront Parks Projects	bondholders	PILOT Debt Service	\$10,549,000	Misc. Funds
	Ballpark Revenue Debt Service	bondholders	Revenue Bond Debt Service	\$32,085,000	Misc. Funds
	DC Teachers Federal Credit Union	DC Teachers Federal Credit Union	Tax Abatement*	\$47,819	(none - Tax Expenditure)
	New Residential Development: 400 Mass Ave	256 individual owners	Tax Abatement*	\$252,666	(none - Tax Expenditure)
	New Residential Development: 450 Mass Ave	462 individual owners	Tax Abatement*	\$369,221	(none - Tax Expenditure)
	New Residential Development: 555 Mass Ave	246 individual owners	Tax Abatement*	\$259,909	(none - Tax Expenditure)
	New Residential Development: 631 D St NW	428 individual owners	Tax Abatement*	\$428,343	(none - Tax Expenditure)
	New Residential Development: 770 5th St NW	Avalon Bay	Tax Abatement*	\$174,289	(none - Tax Expenditure)
	New Residential Development: K St NW	Quadrangle Development	Tax Abatement*	\$307,775	(none - Tax Expenditure)
	New Residential Development: 400 8th St NW	Lexington 407 LLC	Tax Abatement*	\$40,784	(none - Tax Expenditure)
	NoMa Area Residential Development	not specified	Tax Abatement*	\$4,262,752	(none - Tax Expenditure)
	Third & H Streets, N.E. Development Project	Steuart Development	Tax Abatement*	\$1,250,000	Misc. Funds
	American Psychological Association	APA 750 LLC	Tax Exemption*	\$1,294,619	(none - Tax Expenditure)
	Golden Rule Rehabilitation Project	Golden Rule Place, Inc.	Tax Exemption*	\$419,536	(none - Tax Expenditure)

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\*\* see Appendix IV for economic development items in existing capital budget.



**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
<b>6</b>					
	Newseum PILOT	Freedom Forum	Tax Exemption*	\$4,498,264	(none - Tax Expenditure)
	Randall School Development	Corcoran Gallery	Tax Exemption*	\$482,360	(none - Tax Expenditure)
	Capitol Hill Towers	NJA Development Partners	TIF Debt Service	\$935,087	Misc. Funds
<b>Ward Subtotal **</b>				<b>\$63,638,424</b>	

\* Estimated value of tax abatements and exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
7	Skyland Shopping Center (Capital Budget)	not specified	Expenditures on Contracts	\$5,000,000	DMPED
	4427 Hayes Street, N.E.	Blue Skye Development LLC	Tax Exemption*	\$53,000	(none - Tax Expenditure)
	800 Kenilworth Avenue Northeast Redevelopment	Chapman Development LLC	Tax Exemption*	\$140,562	(none - Tax Expenditure)
<b>Ward Subtotal **</b>				<b>\$5,193,562</b>	

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\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
<b>8</b>					
	St. Elizabeth's East (Capital Budget)	not specified	Expenditures on Contracts	\$8,500,000	DMPED
	Affordable Housing Opportunities, Inc. Project	Affordable Housing Opportunities	Tax Exemption*	\$32,930	(none - Tax Expenditure)
	Douglass Knoll, 1728 W Street and Wagner Gainsville	Non-Profit Community Develop Corp	Tax Exemption*	\$138,451	(none - Tax Expenditure)
	Grays on Pennsylvania Ave (2323 Pennsylvania Ave SE)	Chapman Development	Tax Exemption*	\$106,096	(none - Tax Expenditure)
	Parkside Terrace Development Project	Parkside Terrace Development LLC	Tax Exemption*	\$120,456	(none - Tax Expenditure)
	Way of the Cross Church of Christ	Way of the Cross Church of Christ Inc	Tax Exemption*	\$7,753	(none - Tax Expenditure)
<b>Ward Subtotal **</b>				<b>\$8,905,686</b>	

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\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
<b>not specified</b>					
	Affordable Housing Project Financing (Federal Grants)	not specified	Expenditures on Contracts	\$734,306	DHCD
	Affordable Housing Project Financing (Intradistrict Funds)	not specified	Expenditures on Contracts	\$16,607,306	DHCD
	Asset Management Expenses (General Fund)	not specified	Expenditures on Contracts	\$1,200,000	DMPED
	Property Acquisition (General Fund)	not specified	Expenditures on Contracts	\$1,500,000	DHCD
	Property Disposition (General Fund)	not specified	Expenditures on Contracts	\$750,000	DHCD
	Property Management (General Fund)	not specified	Expenditures on Contracts	\$250,000	DHCD
	Various DSLBD Activities (General Fund)	not specified	Expenditures on Contracts	\$33,068	DSLBD
	Various Film DC Activities (General Fund)	not specified	Expenditures on Contracts	\$153,441	Film DC
	Affordable Housing Project Financing (Federal Grants)	not specified	Grants	\$49,395,672	DHCD
	Affordable Housing Project Financing (General Fund)	not specified	Grants	\$3,695,464	DHCD
	Affordable Housing Project Financing (Intradistrict Funds)	not specified	Grants	\$19,312,395	DHCD
	CDBG Activities (Federal Grants)	not specified	Grants	\$3,000,000	DMPED
	City-wide Economic Development Initiatives	not specified	Grants	\$500,000	DMPED
	Commercial Revitalization/ Capacity Building (Gen. Fund)	not specified	Grants	\$644,144	DSLBD
	Community Facilities Project Financing (Federal Grants)	not specified	Grants	\$4,000,000	DHCD
	Community Svcs. Commercial Revital. (Federal Grants)	not specified	Grants	\$550,000	DHCD
	Community Svcs. Commercial Revital. (General Fund)	not specified	Grants	\$1,567,673	DHCD
	Mayor's Youth Leadership Program (General Fund)	not specified	Grants	\$400,000	DOES

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\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
<b>not specified</b>					
	New Communities Human Capital Grant Program	not specified	Grants	\$2,000,000	DMPED
	Office of Apprenticeship Info. & Training (General Fund)	not specified	Grants	\$84,000	DOES
	Program Performance Monitoring (Federal Grants)	not specified	Grants	\$1,750,000	DOES
	Program Performance Monitoring (General Fund)	not specified	Grants	\$7,553,710	DOES
	Program Performance Monitoring (Intradistrict)	not specified	Grants	\$1,100,000	DOES
	Property Acquisition (Federal Grants)	not specified	Grants	\$1,333,333	DHCD
	Senior Services (Federal Grant Funds)	not specified	Grants	\$415,348	DOES
	Senior Services (General Fund)	not specified	Grants	\$50,000	DOES
	Summer Youth Employment Program (General Fund)	not specified	Grants	\$9,973,614	DOES
	Summer Youth Employment Program (Private Funds)	not specified	Grants	\$80,000	DOES
	Transitional Employment (General Fund)	not specified	Grants	\$9,191,734	DOES
	Year-Round Youth Program (Federal Grant Funds)	not specified	Grants	\$1,800,000	DOES
	Year-Round Youth Program (General Fund)	not specified	Grants	\$3,300,000	DOES
	Credit Enhancement Reserve (Note 1)	held by District	PILOT Debt Service	\$1,160,000	Misc. Funds
	PILOT revenues in excess of debt service (Note 2)	not specified	PILOT Debt Service	\$2,891,000	Misc. Funds
	Housing Production Trust Fund Bond Debt Service	bondholders	Revenue Bond Debt Service	\$6,691,000	Misc. Funds
	Nonprofits - emerging commercial neighborhoods	not specified	Tax Abatement*	\$500,000	(none - Tax Expenditure)
	Tax credits for Qualified High Technology Companies**	not specified	Tax Credit	\$6,470,000	(none - Tax Expenditure)

\* Estimated value of tax abatements and exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix III: Detailed Economic Development Budget by Ward**

<b>Ward</b>	<b>Subtype/Description</b>	<b>Recipient</b>	<b>Method of Expenditure</b>	<b>Value of Incentive</b>	<b>Agency</b>
<b>not specified</b>					
	Tax credits: certified capital investment (CAPCO)**	not specified	Tax Credit	\$12,500,000	(none - Tax Expenditure)
	Qualified High Technology Companies**	not specified	Tax Exemption*	\$319,000	(none - Tax Expenditure)
	Qualified Supermarkets real property tax exemptions**	not specified	Tax Exemption*	\$1,667,000	(none - Tax Expenditure)
	Qualified Supermkt. sales/pers. prop. exemptions**	not specified	Tax Exemption*	\$617,000	(none - Tax Expenditure)
	Credit Enhancement Reserve (Note 1)	held by District	TIF Debt Service	\$4,150,000	Misc. Funds
	Great Streets TIF debt (not yet issued)	not specified	TIF Debt Service	\$4,486,000	Misc. Funds
	TIF revenues in excess of debt service (Note 2)	not specified	TIF Debt Service	\$10,502,000	Misc. Funds
<b>Ward Subtotal **</b>				<b>\$194,878,208</b>	

**Grand Total all Incentive Types**

**\$336,963,519**

Notes

\*\* Value as estimated in the District of Columbia Tax Expenditure Report, issued April 2010.

1. To increase the marketability of certain TIF and PILOT debt, the District has pledged tax increment from its "Downtown TIF" area. As a budget policy, the District reserves a portion of local fund revenue in case the pledge is required to pay debt service.

2. Bond documents for certain TIF and PILOT projects require all project-based tax increment (or PILOT) to pre-pay principal on outstanding debt. The budgeted contingency reflects these expected payments.

\* Estimated value of tax abatements and exemptions based on information currently available. The final determination of abatement or exemption granted is made by the Office of Tax and Revenue subject to eligibility requirements, in accordance with applicable DC Code provision, and may differ from the estimate shown here.

\*\* see Appendix IV for economic development items in existing capital budget.

**Appendix IV: Existing Capital Budget Authority by Ward**

<b>Ward</b>	<b>Project Title</b>	<b>Agency</b>	<b>Budget Authority Balance as of March 29, 2011</b>
(various)	Property Acquisition & Disposition	DHCD	\$14,313,924
(various)	Commercial Corridor Redevelopment	DMPED	\$1,105,642
(various)	Economic Development Pool	DMPED	\$1,136,961
(various)	Federal Lands Transfer	DMPED	\$382,209
(various)	Georgia Ave - Great Streets	DMPED	\$2,100,959
(various)	New Communities	DMPED	\$7,684,980
<b>Existing Capital Budget Authority for Projects in Ward (various)</b>			<b>\$26,724,675</b>
1	Bruce Monroe	DMPED	\$163,662
1	Howard Theatre	DMPED	\$3,943,476
1	Ledroit Park	DMPED	\$227,444
1	Lincoln Theater	DMPED	\$1,153,796
1	Park Morton Redevelopment	DMPED	\$16,200,000
<b>Existing Capital Budget Authority for Projects in Ward 1</b>			<b>\$21,688,378</b>
2	CC Headquarters Hotel	DMPED	\$860,000
2	Old Convention Center Redevelopment	DMPED	\$284,260
<b>Existing Capital Budget Authority for Projects in Ward 2</b>			<b>\$1,144,260</b>
5	Langston Terrace	DHCD	\$750,000
5	Fort Lincoln New Town Development	DMPED	\$1,973,867
5	Great Streets NE Acquisitions	DMPED	\$175,631
5	Great Streets: North Capitol/Rhode Island	DMPED	\$112,073
5	Langston Terrace	DMPED	\$1,000,000
<b>Existing Capital Budget Authority for Projects in Ward 5</b>			<b>\$4,011,571</b>
6	Greenleaf Gardens Redevelopment	DHCD	\$500,000
6	Potomac Hopkins Plaza Redevelopment	DHCD	\$1,375,000

**Appendix IV: Existing Capital Budget Authority by Ward**

<b>Ward</b>	<b>Project Title</b>	<b>Agency</b>	<b>Budget Authority Balance as of March 29, 2011</b>
6	33 K St NW	DMPED	\$1,900,000
6	Boathouse Row	DMPED	\$2,896,012
6	Parkside Bridge	DMPED	\$5,000,000
6	Southwest Waterfront & Fish Market	DMPED	\$1,297,499
6	Temple Courts/NW1 Redevelopment	DMPED	\$1,663,115
6	The Yards	DMPED	\$149,708
<b>Existing Capital Budget Authority for Projects in Ward 6</b>			<b>\$14,781,334</b>
7	Benning Terrace Redevelopment	DHCD	\$275,000
7	Parkside	DHCD	\$1,500,000
7	Baseball Academy	DMPED	\$10,220,534
7	Kenilworth Rec Center	DMPED	\$710,636
7	Kingman Island Restoration	DMPED	\$261,599
7	Lincoln Heights, Richardson Dwellings	DMPED	\$1,075,558
7	Marvin Gaye Park	DMPED	\$411,108
7	Pennsylvania Ave SE Properties	DMPED	\$4,683,161
<b>Existing Capital Budget Authority for Projects in Ward 7</b>			<b>\$19,137,596</b>
8	Far SE/SW - Bellevue Neighborhood Revitalization	DHCD	\$420,000
8	Barry Farm, Park Chester, Wade Rd	DMPED	\$6,955,150
8	Poplar Point	DMPED	\$1,092,023
<b>Existing Capital Budget Authority for Projects in Ward 8</b>			<b>\$8,467,173</b>
<b>Total Available Capital Budget Authority*</b>			<b>\$95,954,987</b>

\* Note: Projects with balances less than \$20,000 have been excluded from this report.



## **Appendix V: Unified Economic Development Budget Transparency and Accountability Act**

*Excerpted From Public Law 18-0223, Effective September 24, 2010*

### **SUBTITLE V. UNIFIED ECONOMIC DEVELOPMENT BUDGET TRANSPARENCY AND ACCOUNTABILITY ACT**

Sec. 2251. Short title.

This subtitle may be cited as the "Unified Economic Development Budget Transparency and Accountability Act of 2010".

Sec. 2252. Definitions.

For the purposes of this act, the term:

(1) "Chief Financial Officer" means the Office of the Chief Financial Officer established by section 424 of the District of Columbia Home Rule Act, approved April 17, 1995 (109 Stat. 142; D.C. Official Code § 1-204.24a).

(2) "Economic development incentive" or "incentive" means any expenditure of public funds by a granting body for the purpose of stimulating economic development within the District of Columbia, including any bond issuance-including pilot bond, tax increment financing bond, and revenue bond issuances, grant, loan, loan guarantee, fee waiver, land price subsidy, matching fund, tax abatement, tax exemption, tax credit, and any other tax expenditure.

(3) "Granting body" means an agency, board, office, instrumentality, or authority of the District government that provides or authorizes an economic development incentive.

(4) "Recipient" means any non-governmental person association, corporation, joint venture, partnership, or other entity that receives an economic development incentive.

(5) "Tax expenditure" shall include any loss of revenue to the Government of the District of Columbia that is attributable to an exemption, abatement, credit, reduction, or other exclusion under District tax law.

(6) "Unified Economic Development Budget Report" or "Report" means the document that the Chief Financial Officer is required to create under section 2253.

Sec. 2253. Unified Economic Development Budget Report (excerpt)

(b) The Chief Financial Officer shall submit annually, as part of the annual budget request to the Council, a single document estimating the costs of all economic development incentives for the fiscal year of the requested budget, including:

(1) The total cost to the District resulting from the proposed economic development incentives, including the costs for each category of proposed tax expenditures, and the amounts of proposed tax expenditures classified by ward; and

(2) The cost to the District of all proposed appropriated funds for economic development incentives by District agency, instrumentality, or public institution of higher education.

(c) Any granting authority agencies administering any economic development incentive shall cooperate and assist the Chief Financial Officer in the preparation of the Unified Economic Development Budget Report and all reporting requirements imposed by this subtitle.