

# Tax Revision Commission

**Table PM0-1**

Description	FY 2020	FY 2021	FY 2022	FY 2023	% Change
	Actual	Actual	Approved	Approved	from FY 2022
OPERATING BUDGET	\$0	\$0	\$989,000	\$994,688	0.6
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

## Summary of Services

The Commission will serve to prepare comprehensive recommendations to the Council and the Mayor that provide for fairness in apportionment of taxes; broaden the tax base; make the District's tax policy more competitive with surrounding jurisdictions; encourage business growth and job creation; and modernize, simplify, and increase transparency in the District's tax code.

The agency's FY 2023 approved budget is presented in the following tables:

## FY 2023 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table PM0-2 contains the approved FY 2023 budget by revenue type compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data.

**Table PM0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change*	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change
<b>GENERAL FUND</b>												
Local Funds	0	0	989	995	6	0.6	0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR GENERAL FUND</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>995</b>	<b>6</b>	<b>0.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>GROSS FUNDS</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>995</b>	<b>6</b>	<b>0.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>

\*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 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2023 Approved Operating Budget, by Comptroller Source Group

Table PM0-3 contains the approved FY 2023 budget at the Comptroller Source Group (object class) level compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual expenditures.

### Table PM0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Percentage Change*
50 - Subsidies and Transfers	0	0	989	995	6	0.6
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>995</b>	<b>6</b>	<b>0.6</b>
<b>GROSS FUNDS</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>995</b>	<b>6</b>	<b>0.6</b>

\*Percent change is based on whole dollars.

## FY 2023 Approved Operating Budget and FTEs, by Division/Program and Activity

Table PM0-4 contains the approved FY 2023 budget by division/program and activity compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

### Table PM0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022
<b>(1000) TAX REVISION COMMISSION</b>										
(1100) Tax Revision Commission	0	0	989	995	6	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (1000) TAX REVISION COMMISSION</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>995</b>	<b>6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>995</b>	<b>6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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

**Note:** For more detailed information regarding the approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

## Program Description

The Tax Revenue Commission will operate through the following program:

**Tax Revision Commission**– reviews the District's tax laws, tax expenditures, revenues, tax base, and economy, and provides recommendations for reform.

## Division Structure Change

The Tax Revision Commission has no program structure changes in the FY 2023 approved budget.

## FY 2022 Approved Budget to FY 2023 Approved Budget, by Revenue Type

Table PM0-5 itemizes the changes by revenue type between the FY 2022 approved budget and the FY 2023 approved budget. For a more comprehensive explanation of changes, please see the FY 2023 Approved Budget Changes section, which follows the table.

### Table PM0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2022 Approved Budget and FTE</b>		<b>989</b>	<b>0.0</b>
Removal of Non-Recurring ARPA Funding	Tax Revision Commission	-989	0.0
<b>LOCAL FUNDS: FY 2023 Recurring Budget</b>		<b>0</b>	<b>0.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2023 Mayor's Proposed Budget</b>		<b>0</b>	<b>0.0</b>
Enhance: ARPA – Federal Funds for Local Revenue Replacement funding to support the review of District tax laws	Tax Revision Commission	995	0.0
<b>LOCAL FUNDS: FY 2023 District's Approved Budget</b>		<b>995</b>	<b>0.0</b>
<b>GROSS FOR PM0 - TAX REVISION COMMISSION</b>		<b>995</b>	<b>0.0</b>

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

**Note:** For more detailed information regarding the approved funding for interagency projects funded within this agency, please see Appendix J, FY 2023 Interagency Budgets, in the Executive Summary budget volume.

## FY 2023 Approved Operating Budget Changes

Table PM0-6 contains the approved FY 2023 budget by fund compared to the FY 2022 approved budget.

### Table PM0-6

Appropriated Fund	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
Local Funds	\$989,000	\$994,688	0.6
<b>GROSS FUNDS</b>	<b>\$989,000</b>	<b>\$994,688</b>	<b>0.6</b>

### Recurring Budget

The FY 2023 budget for the Tax Revision Commission includes a reduction of \$989,000 to account for the removal of ARPA-Federal Funds for Local Revenue Replacement funding appropriated in FY 2022 to support the creation of the agency.

### Mayor's Proposed Budget

**No Change:** The Tax Revision Commission's budget proposal reflects no change from the FY 2023 recurring budget to the FY 2023 Mayor's proposed budget.

### District's Approved Budget

**Enhance:** The approved Local funds budget for the Tax Revision Commission consists of \$994,688 in ARPA – Federal Funds for Local Revenue Replacement funding, which will serve to support the review of the District's tax laws. This increase in spending is supported by Coronavirus Relief funds from the American Rescue Plan Act.