

Tax Revision Commission

Table PM0-1

Description	FY 2021	FY 2022	FY 2023	FY 2024	% Change
	Actual	Actual	Approved	Approved	from FY 2023
OPERATING BUDGET	\$0	\$13,059	\$994,688	\$400,000	-59.8
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 serves 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 2024 approved budget is presented in the following tables:

FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table PM0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

Table PM0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change*	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change	
GENERAL FUND													
Local Funds	0	13	995	400	-595	-59.8	0.0	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	0	13	995	400	-595	-59.8	0.0	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	0	13	995	400	-595	-59.8	0.0	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 2024 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2024 Approved Operating Budget, by Comptroller Source Group

Table PM0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

Table PM0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Percentage Change*
11 - Regular Pay - Continuing Full Time	0	12	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	0	1	0	0	0	N/A
SUBTOTAL PERSONAL SERVICES (PS)	0	13	0	0	0	N/A
50 - Subsidies and Transfers	0	0	995	400	-595	-59.8
SUBTOTAL NONPERSONAL SERVICES (NPS)	0	0	995	400	-595	-59.8
GROSS FUNDS	0	13	995	400	-595	-59.8

*Percent change is based on whole dollars.

FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity

Table PM0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 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 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023
(1000) TAX REVISION COMMISSION										
(1100) Tax Revision Commission	0	13	995	400	-595	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) TAX REVISION COMMISSION	0	13	995	400	-595	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	0	13	995	400	-595	0.0	0.0	0.0	0.0	0.0

(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 2024 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 2024 approved budget.

FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table PM0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 Approved Budget Changes section, which follows the table.

Table PM0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2023 Approved Budget and FTE		995	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2024 Recurring Budget		995	0.0
Decrease: ARPA Funding for Local Revenue Replacement	Tax Revision Commission	-995	0.0
LOCAL FUNDS: FY 2024 Mayor's Proposed Budget		0	0.0
Enhance: ARPA Funding for Local Revenue Replacement	Tax Revision Commission	400	0.0
LOCAL FUNDS: FY 2024 District's Approved Budget		400	0.0
GROSS FOR PM0 - TAX REVISION COMMISSION		400	0.0

(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 2024 Interagency Budgets, in the Executive Summary budget volume.

FY 2024 Approved Operating Budget Changes

Table PM0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

Table PM0-6

Appropriated Fund	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
Local Funds	\$994,688	\$400,000	-59.8
GROSS FUNDS	\$994,688	\$400,000	-59.8

Mayor's Proposed Budget

Decrease: The Tax Revision Commission's budget proposal reflects a reduction of \$989,000 to reflect the removal of ARPA-Federal Funds for Local Revenue Replacement funding.

District's Approved Budget

Enhance: The approved Local funds budget includes an increase of \$400,000 in ARPA - Federal Funds for Local Revenue Replacement funding 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.