
Tax Revision Commission

Description	FY 2013 Actual	FY 2014 Approved	FY 2015 Proposed	% Change from FY 2014
Operating Budget	\$603,197	\$200,000	\$0	-100.0

The mission of the Tax Revision Commission (TRC) is to conduct a broad and deep review of the District’s tax laws, tax expenditures, revenues, tax base, and economy, and to provide the Council and the Mayor with recommendations for reform.

The Commission was established pursuant to the Tax Revision Commission Reestablishment Act of 2011 (“the Act”) 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 Act (as amended by Tax Revision Commission Report Extension and Procurement Streamlining Congressional Review Emergency Declaration Resolution of 2013) stipulated that upon the submission of its final report on the District’s tax policy to the Council and the Mayor at the end of Fiscal Year 2013, it would be abolished. To complete its duties, the approved Fiscal Year 2014 budget provided funding to allow the agency to operate through the end of the first quarter of the District’s fiscal year, that is, through December 2013, with certain closing functions occurring through March 2014.

The agency’s FY 2015 proposed budget is presented in the following tables:

FY 2015 Proposed Gross Funds Operating Budget, by Revenue Type

Table PM0-1 contains the proposed FY 2015 agency budget compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

Table PM0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
General Fund						
Local Funds	0	603	200	0	-200	-100.0
Total for General Fund	0	603	200	0	-200	-100.0
Gross Funds	0	603	200	0	-200	-100.0

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2015 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2015 Proposed Operating Budget, by Comptroller Source Group

Table PM0-2 contains the proposed FY 2015 budget at the Comptroller Source Group (object class) level compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

Table PM0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
11 - Regular Pay - Continuing Full Time	0	152	0	0	0	N/A
12 - Regular Pay - Other	0	29	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	0	28	0	0	0	N/A
15 - Overtime Pay	0	0	0	0	0	N/A
Subtotal Personal Services (PS)	0	209	0	0	0	N/A
20 - Supplies and Materials	0	0	0	0	0	N/A
40 - Other Services and Charges	0	0	200	0	-200	-100.0
41 - Contractual Services - Other	0	394	0	0	0	N/A
Subtotal Nonpersonal Services (NPS)	0	394	200	0	-200	-100.0
Gross Funds	0	603	200	0	-200	-100.0

*Percent change is based on whole dollars.

Program Description

The Tax Revision Commission (TRC) operates through the following program:

Tax Revision Commission – conducts a broad review of the District’s tax laws, tax expenditures, revenues, tax base, and economy, and provides the Council and the Mayor with recommendations for reform.

In the FY 2013 approved budget, the District allocated \$808,000 in Local funds to the Office of the Chief Financial Officer (OCFO) to re-establish the TRC. The OCFO reallocated these funds to the TRC during FY 2013; however, the TRC was not formally established as a separate agency in the FY 2013 approved budget. The FY 2013 actual expenditures reflect the transfer of the FY 2013 funds from the OCFO, as well as Section 26 of the “Fiscal Year 2014 Budget Request Act of 2013,” which states that any portion of funding left unexpended at the end of fiscal year 2013 shall be available for the same purpose in FY 2014. In addition, although the agency allocated funding to cover salaries within the agency, the positions do not fall under the District’s personnel authority and are therefore not reflected in this budget.

Program Structure Change

The Tax Revision Commission has no program structure changes in the FY 2015 proposed budget.

FY 2015 Proposed Operating Budget and FTEs, by Program and Activity

Table PM0-3 contains the proposed FY 2015 budget by program and activity compared to the FY 2014 approved budget. It also provides the FY 2013 actual data.

Table PM0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014
(1000) Tax Revision Commission								
(1100) Tax Revision Commission	603	200	0	-200	0.0	0.0	0.0	0.0
Subtotal (1000) Tax Revision Commission	603	200	0	-200	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	603	200	0	-200	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 proposed funding for the activities within this agency’s programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2015 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

FY 2015 Proposed Budget Changes

The Tax Revision Commission’s (TRC) proposed FY 2015 gross budget is \$0, which represents a 100.0 percent decrease from its FY 2014 approved gross budget of \$200,000.

Current Services Funding Level

The Current Services Funding Level (CSFL) is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2014 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The FY 2015 CSFL adjustments

to the FY 2014 Local funds budget are described in table 4 of this agency's budget chapter. Please see the CSFL Development section within Volume 1: Executive Summary for more information regarding the methodology used and components that comprise the CSFL.

TRC's FY 2015 CSFL budget is \$0, which represents a \$200,000, or 100.0 percent, decrease from the FY 2014 approved Local funds budget of \$200,000.

CSFL Assumptions

The FY 2015 CSFL calculated for TRC included an adjustment entry that is not described in detail on table 4. This adjustment is for a reduction of \$200,000 to account for the removal of one-time funding appropriated in FY 2014. These funds supported the completion of the agency's mission, which was to provide the Council and the Mayor with recommendations for tax reform.

Agency Budget Submission

No Change: The Tax Revision Commission's budget proposal reflects no change from the Current Services Funding Level to the agency budget submission.

Mayor's Proposed Budget

No Change: The Tax Revision Commission's budget proposal reflects no change from the agency budget submission to the Mayor's proposed budget.

District's Proposed Budget

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

FY 2014 Approved Budget to FY 2015 Proposed Budget, by Revenue Type

Table PM0-4 itemizes the changes by revenue type between the FY 2014 approved budget and the FY 2015 proposed budget.

Table PM0-4
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2014 Approved Budget and FTE		200	0.0
Removal of One-Time Funding	Tax Revision Commission	-200	0.0
LOCAL FUNDS: FY 2015 Current Services Funding Level Budget (CSFL)		0	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2015 Agency Budget Submission		0	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2015 Mayor's Proposed Budget		0	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2015 District's Proposed Budget		0	0.0
Gross for PM0 - Tax Revision Commission		0	0.0

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