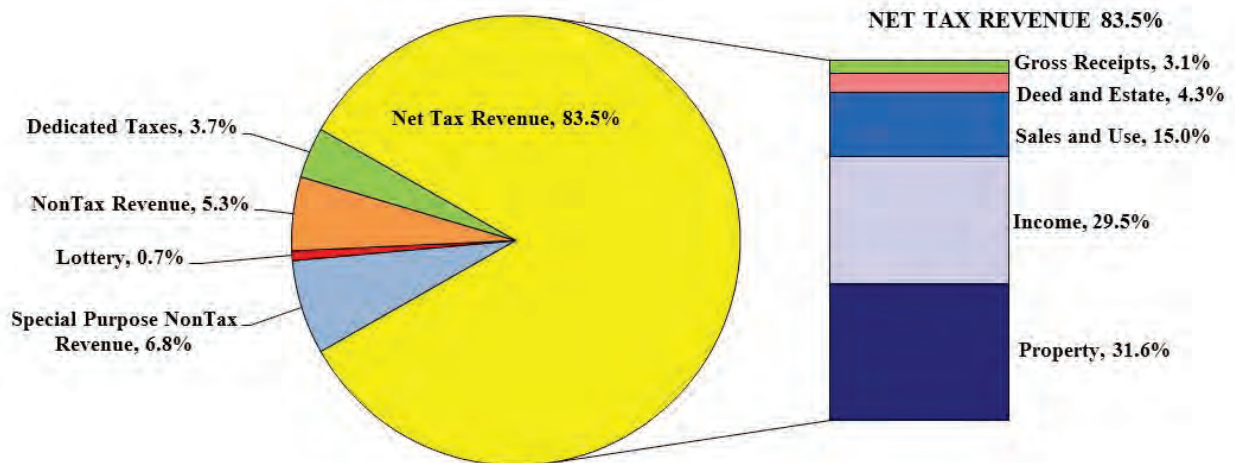


Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2017



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2016 to FY 2020. The chapter is divided into five broad sections:

- Economic Outlook: Underlying condition of the District's economy with analysis of key variables that drive the revenue estimate.
- Baseline Revenues: Local, dedicated and special purpose revenues before proposals that affect revenues.
- Policy Proposals: Summary of all proposals that have not been incorporated in the baseline revenues.
- Detailed Tables: Additional tables showing dedicated taxes, non-tax revenue, special purpose revenue and current tax rates.
- Tax Expenditures: Estimates of the revenue foregone due to tax expenditures.

Revenue is derived from both tax and non-tax sources. Non-tax sources consist of fees, fines, assessments, and reimbursements, while tax sources are levies on broad measures of citizens' ability to pay (e.g., income, consumption, wealth). Some tax revenues are dedicated to special uses and are not available for general budgeting; these are called dedicated taxes. Similarly, some non-tax sources are dedicated to the agency that collects the revenues and are known as special purpose revenues.

SUMMARY

The FY 2016 baseline estimate of \$6.90 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$6.2 million (0.1%) lower than FY 2015 revenue. (See Table 3-1.) FY 2015 results were driven by extraordinary gains in capital gains, deed recordation and transfer taxes, and a one-time settlement of \$73.6 million from online travel companies. These one-time gains, which added over \$300 million to FY 2015 revenues, or nearly 4 percent, are not expected to recur. The \$7.13 billion estimate for FY 2017 is an increase of \$228.2 million (3.3%) from FY 2016.

Including dedicated and special purpose revenues and policy initiatives, total FY 2016 general fund revenue in the financial plan is \$7.73 billion, \$13.5 million more than in FY 2015 and \$7.98 billion in FY 2017, \$255.8 million more than FY 2016.

Various policy initiatives increase general fund revenue in FY 2017 by \$28.6 million. The policy initiatives are summarized in Table 3-12 and are discussed in the context of the specific revenue item for each proposal.

Table 3-1

General Fund Revenues, FY 2015-2020

(Dollars in Thousands)

Type of Revenue	FY 2015 Actual	FY 2016 Revised	FY 2017 Original	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Local Fund - Baseline	6,904,232	6,898,020	7,126,200	7,353,144	7,586,759	7,818,115
<i>Level Change</i>		-6,212	228,179	226,944	233,615	231,356
<i>% Change Annual</i>		-0.1%	3.3%	3.2%	3.2%	3.0%
Taxes	6,432,090	6,420,938	6,647,921	6,889,583	7,122,357	7,365,755
General Purpose Non-Tax Revenues	416,557	422,082	422,779	407,561	407,902	395,360
Transfer from Lottery	55,586	55,000	55,500	56,000	56,500	57,000
Dedicated/Special Purpose - Baseline	810,037	826,094	828,778	830,482	843,385	850,479
<i>Level Change</i>		16,058	2,684	1,704	12,903	7,094
<i>% Change Annual</i>		2.0%	0.3%	0.2%	1.6%	0.8%
Dedicated Taxes	285,211	301,718	290,924	291,243	295,551	299,344
Special Purpose (O-Type) Revenues	524,826	524,376	537,854	539,239	547,834	551,135
Total Revenue - Baseline	7,714,269	7,724,115	7,954,978	8,183,626	8,430,144	8,668,594
<i>Level Change</i>		9,846	230,863	228,648	246,518	238,450
<i>% Change Annual</i>		0.1%	3.0%	2.9%	3.0%	2.8%
Revenue Policy Proposals		3,677	28,568	12,487	11,997	12,004
Total Revenue with Proposals	7,714,269	7,727,792	7,983,546	8,196,113	8,442,141	8,680,598
<i>Level Change</i>		13,523	255,754	212,567	246,028	238,457
<i>% Change Annual</i>		0.2%	3.3%	2.7%	3.0%	2.8%
<i>Addendum: Dedicated tax revenue to enterprise funds</i>	199,540	180,522	175,090	183,256	188,791	196,989

THE ECONOMIC OUTLOOK

Against a background of continued moderate growth in the national economy, our current economic forecast for D.C. assumes that the District's economy will also continue to grow much as it has over the past two years, adding both jobs and people over the period of the financial plan. Measures to restrain federal spending are expected, however, to be in effect over the period of the financial plan.

Over the past year, employment located in D.C. has increased, and commercial office vacancy rates and rents have stabilized. Employment growth forecast for FY 2016 and beyond is almost all in D.C.'s private sector.

Population growth has been a major factor in increasing the District's income and sales tax bases, and is also a major driving force behind rising home values. In the last five years (2010 to 2015) the District's population has grown by 67,102 (11.1%), an increase that has averaged more than 1,000 net new residents per month over this period. Natural increase (births minus deaths) accounted for about 35 percent of the population growth from 2014 to 2015.

Federal Spending

Approximately 25 percent of employed D.C. residents work for the federal government. Federal civilian employment accounts for about 26 percent of all jobs located in the District of Columbia and 32 percent of the wages and salaries that are generated in the city. Federal contracting also accounts for additional jobs and income. Because the federal government is such a dominant presence in the District's economy, trends in federal spending have a major impact on the District of Columbia's economy and revenues.

Current federal budget and fiscal policies allow for some additional spending growth for FY 2016 and FY 2017. According to the Congressional Budget Office, however, federal domestic discretionary outlays in FY 2018 are expected to be less than 0.5 percent more than in FY 2016. It is assumed in this budget that no additional restraints on federal spending will be enacted in the next several years.

National Economy

The national economy continues at a pace of moderate growth with low inflation. Real GDP grew at an annual rate of 2.6 percent in FY 2015, jobs are increasing, and the unemployment rate is falling. The outlook for FY 2016 and FY 2017, however, is for somewhat slower growth in the national economy and continued uncertainty in financial markets.

- The U.S. economy added 2.9 million jobs (2.1%) from December 2014 to December 2015.
- The U.S. unemployment rate (seasonally adjusted) was 5.0 percent in December 2015, down from 5.6 percent a year earlier.
- U.S. Personal Income in the December 2015 quarter was 4.6 percent above a year ago.
- The S&P 500 stock market index became quite volatile in early 2016. The average for January 2016 was 5.2 percent below the level of three months earlier, and 5.4 percent below a year ago.
- Employment in the Washington metropolitan area has increased significantly during the past year. In the three-month period ending December, wage and salary jobs in the region grew by 67,100 (2.1%) compared to a year earlier. The District of Columbia accounted for about 15 percent of the increase in area employment.
- The D.C. metropolitan area unemployment rate was 3.8 percent in December (not seasonally adjusted), down from 4.4 percent a year earlier.
- In January 2016, the consensus forecast of 50 economists contributing to the Blue Chip Economic Indicators is that national real GDP growth in FY 2016 and FY 2017 would be below that of FY 2015. Growth is expected to slow to 2.3 percent in FY 2016 before returning to a 2.5 percent rate in FY 2017. Nominal growth is expected to be 3.9 percent in FY 2016 (up from 3.6 percent in FY 2015), and 4.6 percent in FY 2017.

The District of Columbia Economy

Recent trends in the D.C. economy include continued moderate growth in jobs and income, increased population and housing units, modest increase in the number of home sales, and higher single family home prices.

- In the three months ending December 2015, there were 9,667 (1.3%) more wage and salary jobs located in the District than a year earlier. Federal government jobs in December were up by 833 from a year earlier, and private sector jobs increased by 9,633 (1.8%).
- District resident employment in the three months ending December 2015 increased by 10,132 (2.9%) compared to a year earlier.
- The December unemployment rate fell to 6.6 percent (seasonally adjusted), a decrease from 7.7 percent a year ago.
- Wages earned in the District of Columbia grew 5.1 percent in FY 2015, compared to the prior year.
- D.C. Personal Income was 4.2 percent higher.
- Home sales in FY 2015 were higher than in 2014. Single family sales for the three-month period ending December 2015 were up 4.3 percent from a year ago, with a 10.1 percent increase in the average selling price. Condominium sales, however, were down 1.6 percent, and the average price was 5.7 percent lower. The value of all home sales settled contracts for the three-month period ending December 2015 was 6.0 percent more than a year ago.
- According to CoStar, leased commercial office space in December 2015 was up 0.4 percent from a year ago, while the vacancy rate rose over the past year from 9.9 percent in the fourth quarter of 2014 to 10.1 percent in the third quarter of 2015. Average rents were 1.5 percent higher in the December quarter than a year earlier.
- Hotel room-days sold for the three months ending December 2015 were 0.2 percent above the prior year, and hotel room revenues were up 1.2 percent.

Economic Forecast for D.C.

The economic forecasting services IHS Global Insight and Moody's Analytics (formerly Economy.com) both expect that job growth in the District of Columbia will be slower in FY 2016 and FY 2017 than it was in FY 2015. They also agree that (1) the federal sector will play a smaller role in the economy, with employment flat or slowly shrinking over the next few years, (2) professional and business services will be the largest sources of job growth, (3) employment growth in the education and health sector will be much slower in the years ahead, (4) the stock market will grow slowly over the next several years, and (5) the annual increase in the District's population will begin to slow down.

Advisory Groups

In January and early February 2016 we sought advice from three advisory groups that meet at least once a year to provide insights into current developments and expectations for the next several years. The Business Advisory Group discussed leading business sectors in the District and the connections between D.C.'s economy and the larger regional and national economies. The Real Estate Advisory Group discussed both commercial and residential real estate markets. The Revenue Advisory Group discussed economic trends, federal fiscal policy and revenue trends with representatives from the Congressional Budget Office, officials from surrounding states and local jurisdictions and others familiar with national trends and revenue estimation issues. The information received at these meetings is a critical factor impacting our revenue estimates.

Highlights from the discussions include:

- Changes occurring in the District's economy favor the city continuing to be a place that attracts both residents and businesses.
- The federal sector remains the major underpinning of the District's economy, but will no longer be a source of support for significant growth.
- A challenge for the District of Columbia is to continue to attract and retain professional and similar

higher-wage employment; accomplishing this depends not on federal government spending but on competing successfully in regional, national and even global markets.

- Overall demand for office space will remain fairly low by historical standards due to federal lease cutbacks, limited growth in office-using jobs and tenants seeking fewer square feet per employee. However, the office market has stabilized in terms of vacancy and rental rates, and new supply and demand are fairly balanced.
- Premier real estate in the District of Columbia remains attractive to foreign investors, some of the new purchasers will be more inclined to hold their investments for longer periods of time than has often been true in the past.
- Population will continue to grow. New apartment construction is keeping up with demand, but condominium supply will be constrained for several years.
- The District is continuing to attract a growing variety of retail businesses.
- An expected rise in interest rates over the next couple of years may slow down the volume (if not the prices) of housing sales. Market conditions favor a continuing rise in the demand for housing.

Economic Assumptions for the Revenue Estimate

The economic assumptions for the FY 2017 Budget and Financial Plan (See Table 3-2.) take into consideration expectations of moderate growth in the national economy, continued federal spending constraints, employment and income gains over the past year, forecasts from IHS Global Insight and Moody's Analytics, and comments from the Advisory Groups. Highlights include:

- **D.C.'s Gross Domestic Product.** Growth rates in D.C. Gross Domestic Product (GDP-DC), a measure of economic activity in D.C., in FY 2016 and FY 2017, respectively, are projected to be 3.7 percent and 4.7 percent. Real GDP-DC, adjusted for inflation, is expected to grow 2.0 percent in FY 2016 and 2.6 percent in FY 2017.
- **D.C.'s Personal Income.** The growth rate in Personal Income, which is mostly wages, salaries, and benefits, but which also includes investment income and transfer payments, is expected to be 4.0 percent in FY 2016, and 4.2 percent in FY 2017. Increases in the number of persons and households residing in D.C. contribute to the District's higher Personal Income levels.
- **Jobs located in D.C.** The number of jobs in the District in FY 2016 is expected to show a net increase of 9,600 (1.3%) and 6,400 (0.8%) in FY 2017.
- **Resident employment.** In FY 2016, the D.C. labor force is expected to increase by 5,900 (1.5%) and rise by 5,100 (1.3%) in FY 2017. Resident employment is expected to rise by 8,900 (2.5%) in FY 2016. For FY 2017, it is forecast to rise by 5,200 (1.4%) as the unemployment rate falls to 6.4 percent in that year.
- **Home sales and prices.** The number of housing sales (the combined total of single family and condominium units) is projected to rise by 2.0 percent in FY 2016, with prices increasing by 4.5 percent. Sales then increase by 0.2 percent in FY 2017, with a 4.7 percent rise in average prices.
- **Inflation.** The Financial Plan assumes that the D.C. Consumer Price Index will rise 1.1 percent in FY 2016 and 2.3 percent in FY 2017. The rate in FY 2015 was 0.3 percent.
- **Households and population.** The Financial Plan assumes estimated households in FY 2016 of 299,300 up 4,500 (1.5%) from FY 2015, and 303,200 in FY 2017 (an increase of 3,900 or 1.3%). Population rises by 11,100 in FY 2016 to 681,700; in FY 2017 it reaches 691,600.

Looking further ahead to FY 2018 through FY 2019, the expectation for the Budget and Financial Plan is that this will be a period of continued moderate economic growth, both nationally and in the District of Columbia, with the District's economy continuing to be affected by restraints in federal expenditures. Growth in nominal GDP-DC is expected to average about 4.2 percent per year during the FY 2018 through FY 2020 period, and Personal Income will increase at about 4.5 percent per year; close to 5,000 additional jobs will be added each year. Inflation is expected to rise to 2.5 percent per year by FY 2020, and interest rates also rise (to a 4.1 percent rate for 10-year Treasury securities in FY 2020). The stock market is expected to grow at a steady, moderate pace

(a gain of about 14.5 percent over the 3-year period). In the years 2008 through 2020, 8,252 new housing starts are anticipated, and an additional 8,600 households are expected. During this period, the number of housing sales is expected to remain steady, while average prices rise each year at a rate about 0.5 percent above the rate of growth in Personal Income.

Risks

There are a number of risks to this forecast, on both the up side and the down side.

On the down side, events in the national or international arenas that could affect revenues include a slowing down—or reversal—of national economic growth (the current expansion will be a fairly long seven-year duration by June 2016). Also, additional drops in the stock market beyond what occurred early in 2016, other financial market problems, and national security concerns would also adversely affect District revenues. The District always remains vulnerable to things like disruptions to oil supplies or impacts arising from uncertainties in the Middle East, the Eurozone, or elsewhere. Expected efforts by the Federal Reserve to continue raising interest rates in the coming year or two introduce an element of uncertainty in financial markets that could affect real estate and other elements of D.C.'s tax base. It should be noted that two important revenue sources, deed transfer taxes and personal income taxes on capital gains realizations, respond quickly to changing market dynamics and can therefore be quite volatile.

As noted earlier, a major downside risk is that the District may be more adversely affected by cutbacks in federal spending and the federal presence in the District than what has already been incorporated in this estimate. On the other hand, agreements in Congress to raise spending levels above those currently authorized could have a positive impact on the District's economy.

Continued population growth of the magnitude included in this forecast assumes that net in-migration continues to be the largest driver of that growth. This expectation will not be met if the District becomes less able to attract new residents and retain existing ones.

On the up side, risks that could result in revenues that are higher than forecast include:

- Higher personal income growth than our baseline consensus forecast due to stronger overall economic growth or stronger capital gains realizations.
- Higher assessed property values due to new construction coming on the assessment rolls and/or lower capitalization rates.
- Growing interest on the part of individuals and employers in locating in D.C. could result in an economy stronger than assumed in this revenue forecast.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2014-2020

	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate
Gross State Product (nominal, billions of \$)	115.49	120.48	124.96	130.86	136.80	142.32	148.15
	4.0%	4.3%	3.7%	4.7%	4.5%	4.0%	4.1%
Personal Income (billions of \$)	45.63	47.52	49.45	51.54	53.98	56.39	58.82
	2.7%	4.2%	4.0%	4.2%	4.7%	4.5%	4.3%
Wages and Salaries of DC Residents (billions of \$)	22.3	23.4	24.4	25.4	26.4	27.5	28.6
	3.0%	4.6%	4.5%	4.0%	4.2%	3.9%	4.0%
Population (thousands)	658.7	670.6	681.7	691.6	700.1	707.4	714.0
	1.7%	1.8%	1.7%	1.4%	1.2%	1.1%	0.9%
Households (thousands)	290.1	294.8	299.3	303.2	306.4	309.4	311.8
	1.7%	1.6%	1.5%	1.3%	1.1%	1.0%	0.8%
At-Place Employment (thousands)	751.5	762.8	772.4	778.8	783.9	788.7	792.8
	0.8%	1.5%	1.3%	0.8%	0.7%	0.6%	0.5%
Civilian Labor Force (thousands)	374.3	384.9	390.8	395.9	400.1	403.9	407.2
	0.2%	2.8%	1.5%	1.3%	1.1%	1.0%	0.8%
Resident Employment (thousands)	344.8	356.5	365.4	370.6	374.9	378.5	381.9
	1.0%	3.4%	2.5%	1.4%	1.2%	1.0%	0.9%
Unemployment Rate (%)	7.9	7.4	6.5	6.4	6.3	6.3	6.2
Housing Starts	4,327	4,233	3,988	3,006	2,814	2,742	2,696
Housing Stock (thousands)	312.0	316.2	320.3	323.9	326.3	329.4	330.7
	1.6%	1.4%	1.3%	1.1%	0.7%	0.9%	0.4%
Sale of Housing Units	7,616	7,929	8,088	8,104	8,104	8,104	8,104
	2.0%	4.1%	2.0%	0.2%	0.0%	0.0%	0.0%
Average Housing Price (thousands of \$)	736.4	767.9	802.8	840.8	884.9	928.7	973.4
	3.3%	4.3%	4.5%	4.7%	5.2%	5.0%	4.8%
Washington Area CPI (% change from prior year)	1.6	0.3	1.1	2.3	2.5	2.5	2.5
Interest Rate on 10-year Treasury Notes (%)	2.7	2.2	2.6	3.2	3.8	4.0	4.1
Change in S&P 500 Index of Common Stock (%)*	13.6%	2.0%	0.5%	3.5%	2.7%	4.2%	7.0%

*Change in S&P 500 Index of Common Stock is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. (For example, the value in FY 2015 is the percent change from CY 2014.4 to CY 2015.4)

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Global Insight (February 2016) and Moody's Analytics (Economy.com) (January 2016); forecasts of the national economy prepared by the Congressional Budget Office (January 2016) and Blue Chip Economic Indicators (February 2016); BLS labor market information from December 2015; the Census Bureau estimates of the D.C. population (2015); Bureau of Economic Analysis estimates of D.C. Personal Income (September 2015); Metropolitan Regional Information System (MRIS) D.C. home sales data (December 2015), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); CoStar information on commercial office buildings and residential property in D.C. (December 2015); and Delta Associates information on commercial office buildings and apartments in DC (December 2015).

GENERAL FUND REVENUE

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated, and Special Purpose. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2016 to FY 2020, along with actual FY 2015 revenues. Tables 3-13 and 3-14, at the end of this chapter, provide information on year-to-year percentage and absolute changes for the major revenue sources.

The Local fund includes both tax revenue and non-tax revenue. The following section highlights the components and discusses the transfers from the Local fund to Dedicated funds. Special Purpose funds are discussed at the end.

Table 3-3

General Fund, Local Revenue by Source, Fiscal Years 2015-2020

(Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Real Property	2,194,500	2,357,202	2,456,722	2,532,880	2,610,285	2,693,814
Transfer to TIF/Pilot	(40,180)	(46,394)	(39,619)	(40,966)	(42,359)	(43,926)
Real Property (net)	2,154,320	2,310,808	2,417,103	2,491,914	2,567,926	2,649,888
Personal Property	57,225	58,370	60,529	62,345	64,527	66,269
Public Space Rental	36,122	37,242	38,247	39,471	40,734	41,997
Total Property (net)	2,247,667	2,406,419	2,515,879	2,593,731	2,673,188	2,758,154
General Sales	1,315,295	1,290,847	1,344,385	1,399,256	1,450,895	1,504,626
<i>Transfer to Convention Center Fund</i>	<i>(116,448)</i>	<i>(113,971)</i>	<i>(119,100)</i>	<i>(117,909)</i>	<i>(121,093)</i>	<i>(123,733)</i>
<i>Transfer to TIF</i>	<i>(37,554)</i>	<i>(29,603)</i>	<i>(28,095)</i>	<i>(30,734)</i>	<i>(31,895)</i>	<i>(33,075)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(14,904)</i>	<i>(17,900)</i>	<i>(18,509)</i>	<i>(19,212)</i>	<i>(19,788)</i>	<i>(20,382)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(106)</i>	<i>(250)</i>	<i>(427)</i>	<i>(854)</i>	<i>(854)</i>	<i>(854)</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>(67,446)</i>	<i>(66,664)</i>	<i>(66,670)</i>	<i>(66,670)</i>	<i>(66,670)</i>	<i>(66,670)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,265)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>
<i>Transfer to ABRA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
General Sales (net)	1,073,402	1,057,023	1,106,148	1,158,441	1,205,160	1,254,476
Alcohol	6,244	6,369	6,618	6,903	7,180	7,451
Cigarette	31,492	30,623	29,398	28,310	27,461	26,637
Motor Vehicle	46,607	47,725	49,589	51,724	53,799	55,832
Motor Fuel Tax	25,256	25,004	24,754	24,506	24,261	24,018
<i>Transfer to Highway Trust Fund</i>	<i>(25,256)</i>	<i>(25,004)</i>	<i>(24,754)</i>	<i>(24,506)</i>	<i>(24,261)</i>	<i>(24,018)</i>
Total Sales (net)	1,157,744	1,141,740	1,191,753	1,245,378	1,293,599	1,344,396
Individual Income	1,868,037	1,856,982	1,930,426	2,010,439	2,093,150	2,167,639
Corporate Franchise	308,027	287,766	284,516	295,427	302,298	317,278
Unincorporated Business Franchise	139,778	133,159	133,135	138,085	141,199	146,553
Total Income	2,315,843	2,277,908	2,348,077	2,443,951	2,536,648	2,631,471

(Continued on next page)

Table 3-3 (Continued)

General Fund, Local Revenue by Source, Fiscal Years 2015-2020

(Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Public Utility	145,852	146,582	147,315	148,051	148,791	149,535
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,681)</i>	<i>(8,768)</i>	<i>(8,856)</i>	<i>(8,944)</i>	<i>(9,034)</i>	<i>(11,016)</i>
Public Utility (net)	137,171	137,814	138,459	139,107	139,758	138,519
Toll Telecommunications	56,205	58,003	60,033	61,774	63,875	66,046
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,681)</i>	<i>(2,232)</i>	<i>(2,311)</i>	<i>(2,387)</i>	<i>(2,467)</i>	<i>(2,550)</i>
Toll Telecommunications (net)	53,524	55,771	57,723	59,388	61,408	63,497
Insurance Premiums	104,507	102,642	97,918	100,862	102,805	104,787
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(44,805)</i>	<i>(45,392)</i>	<i>(46,300)</i>	<i>(47,226)</i>	<i>(48,171)</i>	<i>(49,134)</i>
Insurance Premiums (net)	59,702	57,250	51,618	53,636	54,635	55,653
Healthcare Provider Tax	12,854	14,591	14,883	15,181	15,485	15,794
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(12,854)</i>	<i>(14,591)</i>	<i>(14,883)</i>	<i>(15,181)</i>	<i>(15,485)</i>	<i>(15,794)</i>
Ballpark Fee	34,942	31,800	32,754	33,737	34,749	35,791
<i>Transfer to Ballpark Revenue Fund</i>	<i>(34,942)</i>	<i>(31,800)</i>	<i>(32,754)</i>	<i>(33,737)</i>	<i>(34,749)</i>	<i>(35,791)</i>
Hospital Bed Tax and Hospital Provider Fee	-	17,100	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	-	<i>(17,100)</i>	-	-	-	-
ICF-IDD Assessment	5,032	5,478	5,519	5,629	5,742	5,866
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(5,032)</i>	<i>(5,478)</i>	<i>(5,519)</i>	<i>(5,629)</i>	<i>(5,742)</i>	<i>(5,866)</i>
Total Gross Receipts (net)	250,397	250,835	247,800	252,131	255,800	257,669
Estate	48,274	34,521	29,519	30,919	32,262	33,286
Deed Recordation	257,865	200,687	205,303	211,667	215,901	222,594
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(38,680)</i>	<i>(30,103)</i>	<i>(30,795)</i>	<i>(32,441)</i>	<i>(33,013)</i>	<i>(34,017)</i>
Deed Recordation (net)	219,185	170,584	174,508	179,226	182,888	188,577
Deed Transfer	198,315	143,697	146,571	151,115	155,497	160,473
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(29,747)</i>	<i>(21,555)</i>	<i>(21,986)</i>	<i>(22,667)</i>	<i>(23,325)</i>	<i>(24,071)</i>
Deed Transfer (net)	168,568	122,143	124,585	128,448	132,173	136,402
Economic Interests	24,412	16,789	15,800	15,800	15,800	15,800
Total Other Taxes (net)	460,439	344,037	344,412	354,393	363,123	374,064
TOTAL TAXES NET OF DEDICATED TAXES	6,432,090	6,420,938	6,647,921	6,889,583	7,122,357	7,365,755
Licenses and Permits	88,788	85,960	90,074	83,360	89,235	85,111
Fines and Forfeits	117,199	151,536	146,045	139,636	132,180	125,762
Charges for Services	94,399	78,365	80,512	78,661	80,811	78,811
Miscellaneous	116,171	106,221	106,148	105,904	105,676	105,676
TOTAL NON-TAX	416,557	422,082	422,779	407,561	407,902	395,360
Lottery	55,586	55,000	55,500	56,000	56,500	57,000
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	6,904,232	6,898,020	7,126,200	7,353,144	7,586,759	7,818,115

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2015-2020

(Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Real Property	2,194,500	2,357,202	2,456,722	2,532,880	2,610,285	2,693,814
<i>Transfer to TIF/Pilot</i>	<i>(40,180)</i>	<i>(46,394)</i>	<i>(39,619)</i>	<i>(40,966)</i>	<i>(42,359)</i>	<i>(43,926)</i>
Real Property (net)	2,154,320	2,310,808	2,417,103	2,491,914	2,567,926	2,649,888
Personal Property	57,225	58,370	60,529	62,345	64,527	66,269
Public Space Rental	36,122	37,242	38,247	39,471	40,734	41,997
Total Property Taxes (net)	2,247,667	2,406,419	2,515,879	2,593,731	2,673,188	2,758,154
Policy Proposals	-	(44)	(719)	(385)	(396)	(408)

Real Property Tax

In FY 2015, \$2.194 billion was collected before dedicated distributions; an 8.9 percent increase from FY 2014. The increase in collections was driven primarily by a 9.1 percent increase in the growth rate of commercial property (Class 2) collections compared to 2014 collections. Residential property (Class 1) tax collections in FY 2014 increased by 6.8 percent. Commercial property tax collections have an out-sized impact on total real property tax collections because the residential tax rate is \$0.85 per \$100 of assessment value while the major commercial tax rate of \$1.85 per \$100 of assessment value is more than double the residential rate. The total assessment value of all commercial properties in the District is about the same as the total assessment value of all residential properties. Consequently, Class 1 tax collections account for approximately 32 percent of total real property tax collections, and Class 2 collections account for approximately 66 percent of total real property tax collections.

Residential Property. D.C.'s residential market continued to show solid improvement with average residential prices increasing by 4.3 percent in 2015 and a record number of sales above the \$1 million threshold. This strong pace of appreciation is expected to continue throughout the forecast period with home prices rising by nearly 4.5 percent on average. As a result, Class 1 property tax revenue growth is expected to average around 4.5 percent annually from 2016 to 2020.

Commercial Property. Sales in commercial property markets soared in 2015 with deed recordation and transfer taxes reaching new highs that exceeded the 2007 pre-recession peak. The record sales in 2015 are reflected in strong projected increases in Class 2 property taxes in 2017 of nearly 4.5 percent. This strength is not expected to recur throughout the forecast period. Already, uncertainty in capital markets and increasing credit spreads have dampened sales volume and continued price appreciation in 2016, which will be reflected in 2018 assessments. As a result, the forecast for 2018 through 2020 is more moderate with Class 2 property growth averaging just 3 percent.

Taking these factors into consideration, overall real property tax collections are expected to average 3.1 percent from FY 2017 – FY 2020.

General Obligation Bonds. In addition to providing revenue for government services, real property taxes support the District's general obligation bonds used for capital investment. For FY 2016, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 15.5 percent.

Transfer to Tax Increment Financing (TIF) Fund. In FY 2016, a net amount of \$46.4 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will be \$39.6 million in FY 2017 and increase to an estimated \$43.9 million in FY 2020, due to continuing development progress at previously authorized TIF projects, expected increased assessments for existing TIF properties, and TIF transfers that may be required for potential new debt issuances.

Personal Property Tax

In FY 2015, gross total personal property tax collections totaled \$57.2 million. Based on national and regional economic indicators, which suggest a gradual increase in the level of business activity and a subsequent increase in the total level of new business investment, gross collections are expected to grow by approximately 3.0 percent on average annually throughout the forecast period reaching \$66.2 million in FY 2020.

Public Space Rental

In FY 2015 revenue from public space rentals amounted to \$36.1 million. Collections are expected to increase by 3.1 percent annually to \$42.0 million in FY 2020 in line with overall growth in local economic indicators.

Property Tax Policy Proposals:

- Waive Public Space Permit Fees for Civic Associations
- Real Property Tax Exemption for Real Property Leased by Foundations to Colleges and Universities
- St. Matthews Church Property Tax Abatement
- Clarifies Types of Properties Exempt from Vault Tax
- Walker Jones Real Property Tax Abatement
- Jubilee Ontario Apartments Real Property Tax Abatement

General Sales and Use Taxes

In FY 2015, revenue from gross sales and use taxes was \$1.32 billion, compared to FY 2014 gross sales and use tax revenue of \$1.17 billion, an increase of \$143.2 million or 12.2 percent. The revenue includes a one-time revenue source of \$73.6 million from settlement proceeds following a court decision regarding sales taxes collected by online travel companies. If the one-time funds are deducted, the revenue of \$1.24 billion results in a growth rate of 5.9 percent. As a result of improving economic conditions, revenues grew more vigorously over the FY 2014 to FY 2015 period than over the FY 2013 to FY 2014 period when growth was 3 percent.

The \$1.29 billion revenue forecast from gross sales and use taxes in FY 2016 anticipates a slight moderation in the growth rate to 4 percent (excluding the one-time revenue source of FY 2015). The growth rate in FY 2017 is forecast to be slightly higher at 4.1 percent. Growth rates, excluding policy proposals, from FY 2018 to FY 2020 are estimated to be between 4.1 percent and 3.7 percent annually, which is in line with forecasted growth in personal income.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2015-2020

(Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
General Sales	1,315,295	1,290,847	1,344,385	1,399,256	1,450,895	1,504,626
<i>Transfer to Convention Center Fund</i>	<i>(116,448)</i>	<i>(113,971)</i>	<i>(119,100)</i>	<i>(117,909)</i>	<i>(121,093)</i>	<i>(123,733)</i>
<i>Transfer to TIF</i>	<i>(37,554)</i>	<i>(29,603)</i>	<i>(28,095)</i>	<i>(30,734)</i>	<i>(31,895)</i>	<i>(33,075)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(14,904)</i>	<i>(17,900)</i>	<i>(18,509)</i>	<i>(19,212)</i>	<i>(19,788)</i>	<i>(20,382)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(106)</i>	<i>(250)</i>	<i>(427)</i>	<i>(854)</i>	<i>(854)</i>	<i>(854)</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>(67,446)</i>	<i>(66,664)</i>	<i>(66,670)</i>	<i>(66,670)</i>	<i>(66,670)</i>	<i>(66,670)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,265)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>
<i>Transfer to ABRA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
General Sales Taxes (net)	1,073,402	1,057,023	1,106,148	1,158,441	1,205,160	1,254,476
Policy Proposals	-	-	355	248	223	195

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2015

(Dollars in Millions)

	Retail	Medical Marijuana	Liquor	Restaurants	Hotel	Parking	Transfers	Total
Base	8,368.8	1.8	580.6	3,789.1	1,765.3	374.7		
Rate	5.75%	6.0%	10.0%	10.0%	14.5%	18.0%		
General Sales Tax Collections (gross)	481.2	0.1	58.1	378.9	256.0	67.4		1,241.7 **
<i>Transfer to Convention Center Fund</i>				<i>37.9</i>	<i>78.6</i>			<i>116.4</i>
<i>Transfer to TIF</i>							<i>37.6</i>	<i>37.6</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>							<i>67.4</i>	<i>67.4</i>
<i>Transfer to Ballpark Revenue Fund</i>							<i>14.9</i>	<i>14.9</i>
<i>Transfer to Healthy DC Fund</i>							<i>0.1</i>	<i>0.1</i>
<i>Transfer to Healthy Schools Fund</i>							<i>4.3</i>	<i>4.3</i>
<i>Transfer to ABRA Program</i>							<i>1.2</i>	<i>1.2</i>
General Sales Taxes to Local Fund	481.2	0.0	58.1	341.0	177.4	67.4	(125.4)	999.8 **

Note: **Does not include legal settlement of \$73.6 million included in gross sales tax in CAFR.

Total transfers from sales and use tax revenue are estimated to be \$233.8 million in FY 2016. In FY 2017, the amount of transfers from sales and use taxes is estimated to be \$238.2 million, 17.7 percent of sales tax revenue. The sum of transfers is projected to be \$250 million or 16.6 percent of gross sales tax revenue in FY 2020.

Transfer to Convention Center Fund: The formula financing the Convention Center Fund includes only taxes directly linked to the hospitality sector. The hotel tax rate is 14.5 percent. Of this tax, 4.45 percent is dedicated to the Convention Center Fund and 10.05 percent goes to the District's General Fund. The 10 percent sales tax rate applied mainly to restaurants and bars is also the tax rate applied to rental cars, prepaid telephone cards, tickets for events and merchandise sold at both the Baseball Stadium and the Verizon Center. Except for sales at the Baseball Stadium and the Verizon Center, the 10 percent rate includes 9 percent for the General Fund and 1 percent dedicated to the Convention Center Fund. There is also a 10 percent sales tax rate on alcoholic beverages not sold for immediate consumption. Revenue from this category at 10 percent does not go to the Convention Center Fund.

Transfer to Tax Increment Financing. The District utilizes an economic development tool called Tax Increment Financing (TIF) to assist in financing economic development projects. TIF allows the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. In March 2008, in order to service a loan to renovate the Verizon Center at Gallery Place, merchandise and tickets for events at the Verizon Center became subject to a tax of 10 percent (compared to the prior rate of 5.75 percent). The revenue collected from the increased rate at that time (10 percent less 5.75 percent or 4.25 percent) goes to a separate fund and is used to make principal and interest payments on the loan.

In FY 2015, there were eight projects included in the TIF program: Gallery Place, The Mandarin Oriental Hotel, Verizon Center, City Market at O Street, Fort Lincoln Retail, Special Retail and Great Streets, Convention Center Hotel, and the Waterfront Park Maintenance Fund. There are nine projects anticipated in FY 2016 and beyond. The projects are: Gallery Place, The Mandarin Oriental Hotel, Verizon Center, Fort Lincoln Retail, City Market at O Street, Special Retail and Great Streets (includes six projects), Convention Center Hotel, Waterfront Park Maintenance Fund, and Skyland. The TIF program previously included the SW Waterfront/The Wharf project, which has been re-categorized to the PILOT program. In order to provide additional security to selected TIF projects, the District created the Downtown TIF Area. Incremental revenue from the Downtown TIF Area is only used in the event project increment is not sufficient to cover debt service. Only those revenues required to address projected TIF project shortfalls are included in the TIF budget.

Transfer to Ballpark Fund. Stadium related sales tax streams are dedicated to the Ballpark Fund to pay the debt service on the baseball stadium revenue bonds. These revenue streams include taxes on tickets sold, taxes on parking at the stadium, taxes on merchandise sold at the stadium and taxes on food and beverages sold in the stadium.

Transfer to Healthy D.C. Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy D.C. and Health Care Expansion Fund. The transfer amount is estimated to be \$427,000 in FY 2017.

Transfer to WMATA. Beginning in FY 2012 all parking sales tax revenue is used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority (WMATA). Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent.

Transfer to Healthy Schools. Effective in FY 2012, soft-drinks (non-alcoholic beverages not containing milk, or milk substitutes, non-carbonated fruit or vegetable juice, coffee, cocoa or tea) are no longer exempt from sales tax. \$4.266 million raised annually from taxing soft drinks goes to the Healthy Schools Fund.

Transfer to ABRA. Effective in FY 2012, the sales tax rate on alcoholic beverages for off-premise consumption was increased to 10 percent. Initially, \$460,000 of the revenue raised annually was dedicated to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage Regulation Administration (ABRA). Effective in FY 2014, the transfer to ABRA was increased to \$1.170 million annually.

General Sales and Use Tax Policy Proposals:

- Compliance Initiatives at Office of Tax and Revenue
- Extension of Inaugural Week Time Period
- Redefines Rate Basis for Determining Community Renewable Energy Credits

Selective Sales and Use Taxes

In addition to the multi-rate general sales and use tax, the District imposes excise taxes on alcoholic beverages, cigarettes, motor vehicles, and motor fuel.

Table 3-7

Selective Sales and Excise Tax Revenue, Fiscal Years 2015-2020

(Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Alcohol	6,244	6,369	6,618	6,903	7,180	7,451
Cigarette	31,492	30,623	29,398	28,310	27,461	26,637
Motor Vehicle	46,607	47,725	49,589	51,724	53,799	55,832
Motor Fuel Tax	25,256	25,004	24,754	24,506	24,261	24,018
<i>Transfer to Highway Trust Fund</i>	<i>(25,256)</i>	<i>(25,004)</i>	<i>(24,754)</i>	<i>(24,506)</i>	<i>(24,261)</i>	<i>(24,018)</i>
Total Selective Sales and Excise Taxes (net)	84,343	84,717	85,605	86,937	88,439	89,920
Policy Proposals	-	-	-	-	-	-

Alcoholic Beverage

In FY 2015, revenue from the alcoholic beverage tax was \$6.2 million, a 0.2 percent increase over revenue in FY 2014. This was lower than the 5.9 percent growth in FY 2014 and 15 percent growth rate in FY 2013. We estimate growth of 3.9 percent in FY 2017 to \$6.6 million. The growth rate is projected to be 4.3 percent in FY 2018. The growth rate is estimated to moderate slightly to 4.0 percent in FY 2019 and 3.8 percent in FY 2020.

Cigarette

Revenue in FY 2015 was \$31.5 million, a 5.2 percent decrease from FY 2014. Cigarette tax collections are expected to decrease by 4.0 percent in FY 2017 to \$29.4 million. The growth rate for FY 2018 through FY 2020 is estimated to be between a negative 3.7 and 3.0 percent annually, reflecting continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled \$46.6 million in FY 2015, which is a negative 2.0 percent growth rate over FY 2014. Revenue is projected to grow at a rate of 3.9 percent to \$49.6 million in FY 2017, and by 4.3 percent to \$51.7 million in FY 2018. The growth rate is projected to be slightly lower in FY 2019 at 4.0 percent and lower still in FY 2020 at 3.8 percent, giving projected revenue of \$53.8 million and \$55.8 million respectively.

Motor Fuel

Collections for the motor vehicle fuel tax in FY 2015 were \$25.3 million. In spite of increases in the local population, continuing increases in fuel efficiencies are expected to result in fuel tax revenues declining about 1.0 percent a year – from a projected FY 2016 level of \$25.0 million to \$24.0 million in FY 2020.

Transfer to Highway Trust Fund: Motor fuel excise tax revenues are dedicated to the Highway Trust Fund (HTF). The HTF uses both local-source and federal matching funds to construct, repair and manage eligible District roads and bridges. Approximately 400 of the 1,020 miles (39 percent) of streets and highways and 229 bridges in the District are eligible.

Income Tax

Table 3-8

Income Tax Revenue, Fiscal Years 2015-2020

(Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Individual Income	1,868,037	1,856,982	1,930,426	2,010,439	2,093,150	2,167,639
Corporate Franchise	308,027	287,766	284,516	295,427	302,298	317,278
Unincorporated Business Franchise	139,778	133,159	133,135	138,085	141,199	146,553
Total Income Taxes	2,315,843	2,277,908	2,348,077	2,443,951	2,536,648	2,631,471
Policy Proposals	-	3,721	8,943	9,443	8,943	8,943

Individual Income Tax

In FY 2015, individual income tax revenue was \$1,868.0 million, an increase of 11.2 percent from FY 2014. This double-digit rate of growth was driven in large part by a 50 percent increase in revenue from the volatile non-withholding component of the individual income tax related to capital gains and the stock market. The other component of income tax revenue, withholding, is closely associated with the wages and salaries of D.C. residents and accounts for two thirds of all income tax revenue. Withholding grew by a slower rate of 5.5 percent (as compared to 5.9 percent in FY 2014).

The large increase in capital gains is not expected to recur in FY 2016 given the current volatility of the financial markets as well as global economic uncertainty. Tax proposals, which reduced tax rates, will also cause withholding growth to be lower in FY 2016, resulting in overall individual income taxes to decline in the current fiscal year. These are discussed in further detail below. For the out years from FY 2017 to FY 2020, growth in revenue resumes at an average rate of 3.9 percent reflective of anticipated growth in the withholding component, as well as the expectation that the stock market's performance will not deteriorate and/or improve leading to a favorable performance in the non-withholding component.

There were a number of policy proposals that were enacted in Tax Year 2016 that will impact individual income tax revenues in FY 2016. There is a reduction in the tax rate for the middle income tax bracket (\$40,000 - \$60,000) to 6.5 percent. In addition, a new income bracket was established whereby taxable income between \$350,000 and \$1 million is taxed at 8.75 percent, while income greater than \$1 million will continue to be taxed at 8.95 percent.

Business Franchise

Business income tax revenue rebounded by 7.8 percent in FY 2015 after declining by 8.3 percent in the previous fiscal year. Tax proposals enacted in FY 2015 and further tax proposals that will become effective in 2017, which reduce the business franchise tax rate from 9.975 percent to 9.0 percent, result in declining growth of 6.0 percent

in FY 2016 followed by declining growth of 0.8 percent in FY 2017. Thereafter, growth in this revenue source resumes at an average rate of 3.6 percent from FY 2018 to FY 2020.

Income Tax Policy Proposals:

- Compliance Initiatives at Office of Tax and Revenue
- Delay FAS 109 Deductions by Five Years
- Delay LIHTC PILOT Program Implementation

Gross Receipts

Taxes in this category include: a tax on the gross receipts of public utilities and toll telecommunications companies operating in the District (the rate is 10 percent for residential use and 11 percent for nonresidential use where 1.0 percent of the 11 percent is dedicated to financing the baseball stadium), a tax of 2.0 percent on the gross receipts of insurance companies, various health care related taxes that are dedicated to specific purposes, and a gross receipts tax on companies for baseball stadium funding.

Table 3-9
Gross Receipts Tax Revenue, Fiscal Years 2015-2020
 (Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Public Utility	145,852	146,582	147,315	148,051	148,791	149,535
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,681)</i>	<i>(8,768)</i>	<i>(8,856)</i>	<i>(8,944)</i>	<i>(9,034)</i>	<i>(11,016)</i>
Public Utility (net)	137,171	137,814	138,459	139,107	139,758	138,519
Toll Telecommunications	56,205	58,003	60,033	61,774	63,875	66,046
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,681)</i>	<i>(2,232)</i>	<i>(2,311)</i>	<i>(2,387)</i>	<i>(2,467)</i>	<i>(2,550)</i>
Toll Telecommunications (net)	53,524	55,771	57,723	59,388	61,408	63,497
Insurance Premiums	104,507	102,642	97,918	100,862	102,805	104,787
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(44,805)</i>	<i>(45,392)</i>	<i>(46,300)</i>	<i>(47,226)</i>	<i>(48,171)</i>	<i>(49,134)</i>
Insurance Premiums (net)	59,702	57,250	51,618	53,636	54,635	55,653
Healthcare Provider Tax	12,854	14,591	14,883	15,181	15,485	15,794
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(12,854)</i>	<i>(14,591)</i>	<i>(14,883)</i>	<i>(15,181)</i>	<i>(15,485)</i>	<i>(15,794)</i>
Ballpark Fee	34,942	31,800	32,754	33,737	34,749	35,791
<i>Transfer to Ballpark Revenue Fund</i>	<i>(34,942)</i>	<i>(31,800)</i>	<i>(32,754)</i>	<i>(33,737)</i>	<i>(34,749)</i>	<i>(35,791)</i>
Hospital Bed Tax and Hospital Provider Fee	-	17,100	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>-</i>	<i>(17,100)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
ICF-IDD Assessment	5,032	5,478	5,519	5,629	5,742	5,866
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(5,032)</i>	<i>(5,478)</i>	<i>(5,519)</i>	<i>(5,629)</i>	<i>(5,742)</i>	<i>(5,866)</i>
Total Gross Receipts Taxes (net)	250,397	250,835	247,800	252,131	255,800	257,669
Policy Proposals	-	-	(42)	(42)	(42)	(42)

Public Utility Tax

This tax is directly related to energy use, so tax revenue collections are closely linked to weather extremes and fuel cost. (See tax rates in Table 3-18 at the end of the chapter.) Gross revenue from the Public Utility Tax (before the transfer to the Ballpark Fund) is estimated to be \$146.6 million in FY 2016 and \$147.3 million in FY 2017. It is expected to grow at an average rate of 0.5 percent for FY 2018 through FY 2020.

Transfer to Ballpark Fund: There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2015, \$8.7 million was collected and transferred. In FY 2016 and FY 2017, \$8.8 million and \$8.9 million, respectively, are expected to be transferred to the Ballpark Fund.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) is estimated to be approximately \$58.0 million in FY 2016 and \$60.0 million in FY 2017. It is forecast to have an average growth of 3.2 percent for the period FY 2018 to FY 2020.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2015, \$2.7 million was collected and transferred. The transfer is expected to decline in FY 2016 to \$2.2 million before rebounding by 3.5 percent in FY 2017. In FY 2018 the transfer is estimated to be approximately \$2.4 million, \$2.5 million in FY 2019 and in FY 2020 it is expected to be around \$2.6 million.

Insurance Premiums Tax

In FY 2015, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy D.C. and Health Care Expansion Fund was \$104.5 million; net revenue (after the transfer) was \$59.7 million. Revenue (after transfer to the Healthy D.C. Fund) from Insurance Premiums Tax collections is estimated to be \$57.3 million in FY 2016 and \$51.6 million in FY 2017 before an anticipated increase to \$53.6 million in FY 2018 followed by estimated revenue of \$54.6 million in FY 2019 and \$55.7 million in FY 2020.

Transfer to Healthy D.C. Fund: Of the insurance premiums taxes generated by policies with health maintenance organizations (HMO), 75 percent is distributed to the Healthy D.C. Fund for the purpose of providing affordable health insurance to eligible individuals.

Healthcare Provider Tax (Transferred to Nursing Facility Quality of Care Fund)

The Healthcare Provider Tax is an assessment per licensed bed that is paid by each nursing facility in the District. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives. In FY 2015 the revenue from the Healthcare Provider Tax was \$12.9 million. Revenue for FY 2017 is estimated to be \$14.9 million. It is projected to grow slightly in FY 2018 through FY 2020 from \$15.2 million to \$15.8 million.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over \$5 million in gross receipts. The fees are due in a single payment on June 15th annually. Revenue from the Ballpark Fee was \$34.9 million in FY 2015. Revenue is estimated to increase from \$32.8 million in FY 2017 to \$35.8 million in FY 2020.

The Inpatient Hospital Bed Tax (Transferred to Hospital Fund)

The Medicaid Hospital Inpatient Rate Supplement Act of 2015 authorized the District to tax hospitals' net inpatient revenue for one year beginning October 1, 2015 at a rate of 0.52 percent. The tax sunsets after FY 2016.

Medicaid Hospital Outpatient Tax (Transferred to Hospital Provider Fee Fund)

The Medicaid Hospital Outpatient Supplemental Payment Act of 2015 authorized the District to tax hospitals' outpatient gross patient revenue for one year beginning October 1, 2015 at a rate of 0.16 percent. The tax sunsets after FY 2016.

ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. These assessments are transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities). The assessment generated \$5.0 million in FY 2015. For FY 2017 through FY 2020 revenue is expected to increase slightly in each year, starting at \$5.5 million and growing to \$5.9 million.

Gross Receipts Taxes Policy Proposals:

- Tax Medicaid Hospital Outpatient Revenue and Transfer All Revenue to the Hospital Provider Fee Fund
- Tax Medicaid Hospital Inpatient Revenue and Transfer All Revenue to the Hospital Fund
- Insurance Premiums Exemption

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2015-2020

(Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Estate	48,274	34,521	29,519	30,919	32,262	33,286
Deed Recordation	257,865	200,687	205,303	211,667	215,901	222,594
<i>Transfer to HPTF</i>	<i>(38,680)</i>	<i>(30,103)</i>	<i>(30,795)</i>	<i>(32,441)</i>	<i>(33,013)</i>	<i>(34,017)</i>
Deed Recordation (net)	219,185	170,584	174,508	179,226	182,888	188,577
Deed Transfer	198,315	143,697	146,571	151,115	155,497	160,473
<i>Transfer to HPTF</i>	<i>(29,747)</i>	<i>(21,555)</i>	<i>(21,986)</i>	<i>(22,667)</i>	<i>(23,325)</i>	<i>(24,071)</i>
Deed Transfer (net)	168,568	122,143	124,585	128,448	132,173	136,402
Economic Interests	24,412	16,789	15,800	15,800	15,800	15,800
Total Other Taxes (net)	460,439	344,037	344,412	354,393	363,123	374,064
Policy Proposals	-	-	(250)	-	-	-

Estate Tax

The District's estate tax is decoupled from the federal tax. Unlike the federal government, which exempts estates valued at less than \$5.25 million, estates in the District valued at more than \$1 million are subject to tax. Starting in 2017 this threshold will be raised to \$2 million. As a result, this inherently unpredictable tax is forecast to decline from \$34.5 million in FY 2016 to \$29.5 million in FY 2017. Thereafter growth resumes by about 4.1 percent annually to \$33.3 million in FY 2020.

Deed and Economic Interest Taxes

In FY 2015, deed recordation and transfer taxes, including economic interest, totaled \$480.6 million eclipsing the prior record set in 2007. This exceptional result was driven in large part by the unprecedented volume of sales of trophy commercial properties valued more than \$200 million. This pace is not expected to recur throughout the forecast period as year to date revenues have already declined more than 25 percent. We anticipate this revenue source to be more in line with long term non-recessionary trends at \$361.2 million in 2016 and \$367.7 million in 2017 and then growing to \$398.9 million by 2020.

Transfer to Housing Production Trust Fund (HPTF)/West End Library: The "Housing Production Trust Fund Second Amendment Act of 2002" requires that 15 percent of the District's deed recordation and transfer tax revenue be transferred to the Housing Production Trust Fund annually. A small portion is dedicated to the West End Library Fund. The total transferred amount is \$51.7 million in FY 2016 growing to \$58.1 million in 2020.

Deed Recordation Tax Policy Proposal:

- New Issue Bond Program Tax Exemption

Nontax Revenue and Lottery

Local non-tax revenue consists of Licenses and Permits, Fines and Forfeitures, Charges for Services, and Miscellaneous categories, which include payments in lieu of taxes (PILOTS), revenues from long-outstanding traffic fines collected through the Central Collection Unit (CCU), proceeds from unclaimed properties, and other revenue sources.

Table 3-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2015-2020

(Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Licenses and Permits	88,788	85,960	90,074	83,360	89,235	85,111
Fines and Forfeits	117,199	151,536	146,045	139,636	132,180	125,762
Charges for Services	94,399	78,365	80,512	78,661	80,811	78,811
Miscellaneous	116,171	106,221	106,148	105,904	105,676	105,676
TOTAL NON-TAX	416,557	422,082	422,779	407,561	407,902	395,360
Lottery	55,586	55,000	55,500	56,000	56,500	57,000
Policy Proposals	-	-	-	-	-	-

Note: Table 3-15 (presented later in this chapter) provides a detailed listing of non-tax revenue by source.

Total non-tax revenue for FY 2015 was down 0.6 percent from FY 2014 (down to \$416.6 million from \$419.2 million, a difference of \$2.7 million). This decrease is mainly due to lower than anticipated revenue collections from traffic fines.

Total non-tax revenue for FY 2016 is projected to increase by 1.3 percent from FY 2015 (revised up to \$422.1 million in FY 2016 from \$416.6 million in FY 2015) mainly due to a projected increase in traffic fine collections. Revenue from licenses and permits, and charges for services is slightly revised down from the FY 2015 level, by 3.2 percent and 17 percent respectively, due to the effect of bi-annual revenue streams such as corporation recordation and insurance license fees. Miscellaneous revenue is projected to be down by 8.6 percent. This is due to the impact of one time settlement revenue that inflated FY 2015 Miscellaneous revenue numbers. This revenue category is also impacted by various year-end accounting entries and adjustments in the form of prior year cost recoveries which are very volatile.

Transfers from the District's Lottery and Charitable Games Control Board (DCLB) are expected to remain at \$55 million in FY 2016 increasing to \$55.5 million (up by 0.9%) in FY 2017 as sales pick up due to increases in instant lottery ticket supplies.

Presently, there are more than 150 general-purpose, non-tax revenue sources that provide operating support to District government agencies and programs. These revenue sources are listed in Table 3-15. A September 2015 D.C. Office of Revenue Analysis report (District of Columbia Non-Tax Revenue Report) provides detailed background information and relevant data about these general-purpose, non-tax revenues. The report is available under "Studies" in the "Reports" section of the Office of the Chief Financial Officer web site:

http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Non-Tax%20Revenue%20Report%20_September%202015.pdf.

Special Purpose Non-Tax Revenue

Special purpose non-tax revenues, often times referred to as O-Type or Other revenues, are funds generated from fees, fines, assessments, or reimbursements that are dedicated to the District agency that collects the revenues to cover the cost of performing the function. The “dedication” of the revenue to the collecting agency is what distinguishes this revenue from the general-purpose non-tax revenues. The legislation that creates the fee, fine or assessment must stipulate its purpose-designation and must also state whether any unspent funds are to retain designation at the conclusion of the fiscal year or revert to general-purpose funds. Unspent revenue in certain funds cannot revert to general purpose funds. Dedicated revenues limit the use of the District's General Fund revenue by earmarking a portion of the revenue for special purposes. Prior to FY 2002 dedicated non-tax revenues were not considered local revenues and as such were reported differently in the Comprehensive Annual Financial Report (CAFR) and reported with the District's federal and private grants in the Financial Plan.

In FY 2017 the District is anticipating approximately \$537.9 million in revenue and use of fund balance of \$62.9 million for a total of \$600.7 million to cover the cost of performing the functions associated with these resources. The use of fund balance is a one-time revenue source and as such is not projected for FY 2018 – FY 2020. Table 3-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the D.C. Official Code or the D.C. Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 3-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Special Purpose Non-Tax Policy Proposals:

- Department of Parks and Recreation Fee Increases
- Department on Disability Services Housing Support
- Vital Records Special Purpose Revenue Fund Reconstitution
- Birth Certificate Fee Waiver for Homeless Individuals
- Energy Credit Redefined
- Implement Tree Canopy Act

POLICY PROPOSALS

Following are changes that are included in the FY 2017 Budget Support Act of 2016 (BSA) along with other changes that affect revenue since the most recent revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Property Tax Changes:

- **BSA Subtitle (VI)(N), Civic Associations Public Space Permit Fee Waiver Amendment Act of 2016.** Exempts from payment of public space permit fees not-for-profit civic associations comprised of residents of the community within which the public space, public right-of-way, or public structure is located.
- **BSA Subtitle (VII)(A), Higher Education Tax Exemption Act of 2016.** Exempts from real property taxation real property leased by foundations to colleges and universities that are used by these institutions to provide dormitory, classroom and related facilities for students.
- **BSA Subtitle (VII)(A), Subject to Appropriations Amendment Act of 2016.** Repeals the subject to appropriations clause of the St. Matthews Evangelical Lutheran Church Community Garden Equitable Real Property Tax Relief Act of 2013, which exempts real property owned by the St. Matthew's Evangelical Lutheran Church at 222 M Street, SW (Lot 301 Square 546) retroactive from 2009 to 2015. The property is currently a vacant lot that the church uses as a community garden. The subtitle also requires that the space continue to be used as a community garden.
- **BSA Subtitle (VII)(A), Subject to Appropriations Amendment Act of 2016.** The fiscal year 2017 budget funds the Vault Tax Clarification Amendment Act (D.C. Law 19-78). The Act exempts theaters, music venues, and dance studios that are exempt from real property taxation from vault taxes.

- **BSA Subtitle (VII)(O), Vault Tax Expansion Amendment Act of 2016.** The proposal exempts the National Museum of Women in the Arts from vault taxes.
- **BSA Subtitle (VII)(P), Walker Jones/Northwest One Unity Health Center Tax Abatement Amendment Act of 2016.** Renews until Fiscal Year 2021 a property tax abatement for the subject property that had expired in Fiscal Year 2014.
- **BSA Subtitle (VII)(Q), Jubilee Ontario Apartments Real Property Tax Abatement Amendment Act of 2016.** Extends the property tax abatement to include the commercial portion of the property. Previously, only the residential portion of this property had received this abatement. This Act also provides a credit for deed recordation and property taxes payable in Fiscal Year 2015.

Sales and Use Tax Changes:

- **Clean Hands Administrative Initiative.** The Office of Tax and Revenue (OTR) Clean Hands Administrative Initiative includes in the Clean Hands certification system a check for missing sales tax returns. To obtain certification, taxpayers would be required to file the missing returns and pay what they owe, so that their overall tax liability is under \$100.
- **BSA Subtitle (II)(B), Inaugural Celebration Amendment Act of 2016.** Designates January 14 through January 22 as the 2017 Inaugural Week period, which will now cover nine days as opposed to seven. During the Inaugural Week period, a licensee may sell or serve alcoholic beverages until 4 a.m. and operate 24 hours a day provided the licensee meets certain requirements.
- **BSA Subtitle (VI)(I), Community Renewable Energy Credit Rate Clarification Amendment Act of 2016.** Redefines the basis for determining credits from the standard offer service rate to the full retail distribution rate, which includes generation, transmission, and distribution charges. This redefinition only applies to residential customers.

Individual Income Tax Changes:

- **Clean Hands Administrative Initiative.** The Office of Tax and Revenue (OTR) Clean Hands Administrative Initiative includes in the Clean Hands certification system a check for missing withholding tax returns. To obtain certification, taxpayers would be required to file the missing returns and pay what they owe, so that their overall tax liability is under \$100.

Business Income Tax Changes:

- **BSA Subtitle (VII)(C), Combined Reporting Amendment Act of 2016.** Delays five years, from January 1, 2016 to January 1, 2021, the effective date after which combined reporting filers can claim their reported FAS 109 deductions.
- **BSA Subtitle (VII)(L), LIHTC PILOT Program Initiation Amendment Act of 2016.** Delays the implementation until tax year 2017 of the PILOT program for DC Low Income Housing Tax Credits (LIHTC). The credits were first established for 2015 but have since been delayed for two years.

Gross Receipts Tax Changes:

- **BSA Subtitle (I)(D), Captive Insurance Agency Budget Technical Amendment Act of 2016.** Exempts from taxation insurance products, such as property and personal property insurance, purchased by the District government. To claim the exemption, the District's broker must submit a statement identifying the portion of an insurance coverage allocated to the District government.

Deed Recordation Tax Changes:

- **BSA Subtitle (VII)(A), Subject to Appropriations Amendment Act of 2016.** Repeals the subject to appropriations clause of the New Issue Bond Program Tax Exemption Amendment Act of 2011, which exempts from deed and recordation taxes conveyance of real property that is to be developed into affordable housing and is funded at least partly by the District of Columbia Housing Finance Agency.

Dedicated Tax Revenue Changes:

- **BSA Subtitle (V)(G), Medicaid Hospital Outpatient Supplemental Payment Act of 2016.** Authorizes the District to tax hospitals' outpatient gross patient revenue for one year beginning October 1, 2016. This tax revenue is transferred to the Hospital Provider Fee Fund.
- **BSA Subtitle (V)(H), Medicaid Hospital Inpatient Rate Supplement Act of 2016.** Authorizes the District to tax hospitals' inpatient net patient revenue for one year beginning October 1, 2016. This tax revenue is transferred to the Hospital Fund.

Special Purpose Fund Non-Tax Revenue Changes:

- **Department of Parks and Recreation Fee Increases.** The Department of Parks and Recreation has issued rulemaking to update permit fees and fee-based-use permits for events such as lessons offered by third parties for which participants pay a fee.
- **BSA Subtitle (V)(C), Contribution to Cost of Supports Fund Act Amendment of 2016.** Establishes a new special purpose fund to hold contributions the Department on Disability Services (DDS) shall collect from persons with intellectual and developmental disabilities who are Medicaid-eligible but not eligible for the maximum Supplement Security Income or Social Security Disability Insurance payments, or are not Medicaid-eligible but otherwise have been found eligible to receive services from the Developmental Disabilities Administration.
- **BSA Subtitle (V)(Q), Vital Records Fees Amendment Act of 2016.** Reestablishes the separate accounting of the Department of Health's vital records fees through a special purpose revenue fund. These revenues were directed to the General Fund in fiscal year 2012.
- **BSA Subtitle (V)(Q), Vital Records Fees Amendment Act of 2016.** Requires the Department of Health to waive the fee to obtain a birth certificate for members of the District's homeless population.
- **BSA Subtitle (VI)(I), Community Renewable Energy Credit Rate Clarification Amendment Act of 2016.** The proposal expands the definition of the Community Renewable Energy Facility (CREF) credit rate to allow CREF subscribers to take a credit against all generation, transmission, and distribution charges.
- **BSA Subtitle (VII)(A), Subject to Appropriations Amendment Act of 2016.** The fiscal year 2017 budget funds the Tree Canopy Act (D.C. Act 21-386). The Act reduces the size of a special tree, which requires a permit to remove, and increases the removal fee. These provisions will result in a net increase in special purpose revenues for the Tree Fund.

ADDITIONAL INFORMATION ON D.C. REVENUES

The following tables provide additional detail on District taxes. Additional information on District of Columbia taxes and its economy is available on the OCFO website under "Reports and Publications" (<http://cfo.dc.gov/page/reports-and-publications>). These include:

- Tax Facts
- District of Columbia Data Book: Revenue and Economy.
- Economic Indicators and Review of District of Columbia Economic and Revenue Trends.
- Special Reports on non-tax revenue, tax expenditures, and special purpose funds.

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2016-2020

(Dollars in Thousands)

Revenue Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Local Fund Revenue (February 2016 Estimates)	6,898,020	7,126,200	7,353,144	7,586,759	7,818,115
plus Local Fund Policy Proposals	3,677	8,287	9,265	8,728	8,688
PROPERTY TAXES	(44)	(719)	(385)	(396)	(408)
BSA Subtitle (VI)(N) - Waive Public Space Permit Fees for Civic Associations	0	(30)	(30)	(30)	(30)
BSA Subtitle (VII)(A) - Real Property Tax Exemption for Real Property Leased by Foundations to Colleges and Universities	0	(101)	(105)	(110)	(114)
BSA Subtitle (VII)(A) - St. Matthews Church Property Tax Abatement	0	(346)	0	0	0
BSA Subtitle (VII)(A) - Vault Tax Exemption for Non-profit Theaters, Music, and Dance Studios	0	(1)	(1)	(1)	(1)
BSA Subtitle (VII)(O) - Exempts the National Museum of Women in the Arts from Vault Taxes	0	(38)	(39)	(40)	(41)
BSA Subtitle (VII)(P) - Walker Jones Real Property Tax Abatement	0	(191)	(197)	(202)	(208)
BSA Subtitle (VII)(Q) - Jubilee Ontario Apartments Real Property Tax Abatement	(44)	(11)	(12)	(13)	(13)
SALES / USE TAXES	0	355	248	223	195
Compliance Initiatives at Office of Tax and Revenue	0	500	500	500	500
BSA Subtitle (II)(B) - Extension of Inaugural Week Time Period	0	84	0	0	0
BSA Subtitle (VI)(I) - Redefines Rate Basis for Determining Community Renewable Energy Credits	0	(229)	(252)	(277)	(305)
EXCISE TAXES	0	0	0	0	0
None	0	0	0	0	0
INCOME TAXES					
Individual Income Tax	0	1,500	1,500	1,500	1,500
Compliance Initiatives at Office of Tax and Revenue	0	1,500	1,500	1,500	1,500
Business Income Taxes	3,721	7,443	7,943	7,443	7,443
BSA Subtitle (VII)(C) - Delay FAS 109 Deductions by Five Years	3,721	7,443	7,443	7,443	7,443
BSA Subtitle (VII)(L) - Delay LIHTC PILOT Program Implementation	0	0	500	0	0
GROSS RECEIPTS TAXES	0	(42)	(42)	(42)	(42)
BSA Subtitle (I)(D) - Insurance Premiums Exemption	0	(42)	(42)	(42)	(42)
DEED RECORDATION AND TRANSFER/ECONOMIC INTEREST TAXES	0	(250)	0	0	0
BSA Subtitle (VII)(A) - New Issue Bond Program Tax Exemption	0	(250)	0	0	0

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Table 3-12 (Continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2016-2020

(Dollars in Thousands)

Revenue Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
NONTAX REVENUE	0	0	0	0	0
None	0	0	0	0	0
Local Fund Revenue With Policy Proposals	6,901,697	7,134,487	7,362,409	7,595,487	7,826,803
Dedicated Revenue	301,718	290,924	291,243	295,551	299,344
plus Dedicated Revenue Policy Proposals	0	17,109	0	0	0
BSA Subtitle (V)(H) - Hospital Fund - Medicaid Hospital Inpatient Fee	0	10,400	0	0	0
BSA Subtitle (V)(G) - Hospital Provider Fee Fund - Medicaid Hospital Outpatient Fee	0	6,709	0	0	0
Dedicated Revenue With Policy Proposals	301,718	308,033	291,243	295,551	299,344
Special Purpose (O-Type) Revenue	524,376	537,854	539,239	547,834	551,135
plus Special Purpose Policy Proposals	0	3,172	3,222	3,269	3,316
Department of Parks and Recreation Fee Increases	0	139	143	148	153
BSA Subtitle (V)(C) - Department on Disability Services Housing Support	0	200	200	200	200
BSA Subtitle (V)(Q) - Vital Records Special Purpose Revenue Fund Reconstitution	0	2,500	2,550	2,601	2,653
BSA Subtitle (V)(Q) - Birth Certificate Fee Waiver for Homeless Individuals	0	(63)	(61)	(64)	(67)
BSA Subtitle (VI)(I) - Energy Credit Redefined	0	(56)	(62)	(68)	(75)
BSA Subtitle (VII)(A) - Implement Tree Canopy Act	0	452	452	452	452
Special Purpose Revenue With Policy Proposals	524,376	541,025	542,461	551,103	554,451
All Proposals	3,677	28,568	12,487	11,997	12,004
General Fund Revenue with Policy Proposals	7,727,792	7,983,546	8,196,113	8,442,141	8,680,598

Table 3-13

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2015-2020

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Real Property	8.9%	7.4%	4.2%	3.1%	3.1%	3.2%
<i>Transfer to TIF/Pilot</i>	33.3%	15.5%	-14.6%	3.4%	3.4%	3.7%
Real Property (net)	8.5%	7.3%	4.6%	3.1%	3.1%	3.2%
Personal Property	3.3%	2.0%	3.7%	3.0%	3.5%	2.7%
Public Space Rental	7.2%	3.1%	2.7%	3.2%	3.2%	3.1%
Total Property (net)	8.3%	7.1%	4.5%	3.1%	3.1%	3.2%
General Sales	12.2%	-1.9%	4.1%	4.1%	3.7%	3.7%
<i>Transfer to Convention Center Fund</i>	10.4%	-2.1%	4.5%	-1.0%	2.7%	2.2%
<i>Transfer to TIF</i>	76.8%	-21.2%	-5.1%	9.4%	3.8%	3.7%
<i>Transfer to Ballpark Revenue Fund</i>	-8.7%	20.1%	3.4%	3.8%	3.0%	3.0%
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	0.0%	135.8%	70.8%	100.0%	0.0%	0.0%
<i>Transfer to WMATA Subsidy (parking tax)</i>	3.2%	-1.2%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Healthy Schools Fund</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to ABRA Program</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
General Sales (net)	12.0%	-1.5%	4.6%	4.7%	4.0%	4.1%
Alcohol	0.2%	2.0%	3.9%	4.3%	4.0%	3.8%
Cigarette	-5.2%	-2.8%	-4.0%	-3.7%	-3.0%	-3.0%
Motor Vehicle	-2.0%	2.4%	3.9%	4.3%	4.0%	3.8%
Motor Fuel Tax	10.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%
<i>Transfer to Highway Trust Fund</i>	10.0%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%
Total Sales (net)	10.8%	-1.4%	4.4%	4.5%	3.9%	3.9%
Individual Income	11.2%	-0.6%	4.0%	4.1%	4.1%	3.6%
Corporate Franchise	9.9%	-6.6%	-1.1%	3.8%	2.3%	5.0%
Unincorporated Business Franchise	3.2%	-4.7%	0.0%	3.7%	2.3%	3.8%
Total Income	10.6%	-1.6%	3.1%	4.1%	3.8%	3.7%
Public Utility	0.1%	0.5%	0.5%	0.5%	0.5%	0.5%
<i>Transfer to Ballpark Revenue Fund</i>	0.9%	1.0%	1.0%	1.0%	1.0%	21.9%
Public Utility (net)	0.1%	0.5%	0.5%	0.5%	0.5%	-0.9%
Toll Telecommunications	7.0%	3.2%	3.5%	2.9%	3.4%	3.4%
<i>Transfer to Ballpark Revenue Fund</i>	23.4%	-16.7%	3.5%	3.3%	3.4%	3.4%
Toll Telecommunications (net)	6.3%	4.2%	3.5%	2.9%	3.4%	3.4%
Insurance Premiums	7.5%	-1.8%	-4.6%	3.0%	1.9%	1.9%
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	29.1%	1.3%	2.0%	2.0%	2.0%	2.0%
Insurance Premiums (net)	-4.5%	-4.1%	-9.8%	3.9%	1.9%	1.9%
Healthcare Provider Tax	-6.7%	13.5%	2.0%	2.0%	2.0%	2.0%
<i>Transfer to Nursing Facility Quality of Care Fund</i>	-6.7%	13.5%	2.0%	2.0%	2.0%	2.0%
Ballpark Fee	2.4%	-9.0%	3.0%	3.0%	3.0%	3.0%
<i>Transfer to Ballpark Revenue Fund</i>	2.4%	-9.0%	3.0%	3.0%	3.0%	3.0%
Hospital Bed Tax and Hospital Provider Fee	-100.0%	-	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	-100.0%	-	-	-	-	-

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Table 3-13 (Continued)

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2015-2020

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
ICF-IDD Assessment	1.9%	8.9%	0.8%	2.0%	2.0%	2.2%
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	1.9%	8.9%	0.8%	2.0%	2.0%	2.2%
Care First Contribution	-100.0%	-	-	-	-	-
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	-100.0%	-	-	-	-	-
Total Gross Receipts (net)	0.2%	0.2%	-1.2%	1.7%	1.5%	0.7%
Estate	50.3%	-28.5%	-14.5%	4.7%	4.3%	3.2%
Deed Recordation	23.9%	-22.2%	2.3%	3.1%	2.0%	3.1%
<i>Transfer to HPTF/Bond Repayment/West End</i>	23.9%	-22.2%	2.3%	5.3%	1.8%	3.0%
Deed Recordation (net)	23.9%	-22.2%	2.3%	2.7%	2.0%	3.1%
Deed Transfer	30.6%	-27.5%	2.0%	3.1%	2.9%	3.2%
<i>Transfer to HPTF/Bond Repayment/West End</i>	30.6%	-27.5%	2.0%	3.1%	2.9%	3.2%
Deed Transfer (net)	30.6%	-27.5%	2.0%	3.1%	2.9%	3.2%
Co-op Recordation	-100.0%	-	-	-	-	-
Economic Interests	-6.0%	-31.2%	-5.9%	0.0%	0.0%	0.0%
Total Other Taxes (net)	24.7%	-25.3%	0.1%	2.9%	2.5%	3.0%
TOTAL TAXES NET OF DEDICATED TAXES	10.3%	-0.2%	3.5%	3.6%	3.4%	3.4%
Licenses and Permits	12.1%	-3.2%	4.8%	-7.5%	7.0%	-4.6%
Fines and Forfeits	-14.3%	29.3%	-3.6%	-4.4%	-5.3%	-4.9%
Charges for Services	21.0%	-17.0%	2.7%	-2.3%	2.7%	-2.5%
Miscellaneous	-7.2%	-8.6%	-0.1%	-0.2%	-0.2%	0.0%
TOTAL NON-TAX	-0.6%	1.3%	0.2%	-3.6%	0.1%	-3.1%
Lottery	1.1%	-1.1%	0.9%	0.9%	0.9%	0.9%
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	9.5%	-0.1%	3.3%	3.2%	3.2%	3.0%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2015-2020

(Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Real Property	178,939	162,702	99,520	76,158	77,405	83,529
Transfer to TIF/Pilot	10,045	6,214	(6,775)	1,347	1,393	1,567
Real Property (net)	168,894	156,488	106,295	74,811	76,012	81,962
Personal Property	1,812	1,145	2,160	1,816	2,182	1,742
Public Space Rental	2,425	1,120	1,006	1,224	1,263	1,263
Total Property (net)	173,131	158,753	109,460	77,851	79,457	84,967
General Sales	143,236	(24,448)	53,538	54,871	51,639	53,731
<i>Transfer to Convention Center Fund</i>	10,997	(2,477)	5,129	(1,191)	3,184	2,640
<i>Transfer to TIF</i>	16,315	(7,951)	(1,508)	2,639	1,161	1,180
<i>Transfer to Ballpark Revenue Fund</i>	(1,415)	2,996	609	703	576	594
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	-	144	177	427	-	-
<i>Transfer to WMATA Subsidy (parking tax)</i>	2,096	(782)	6	-	-	-
<i>Transfer to Healthy Schools Fund</i>	(1)	1	-	-	-	-
<i>Transfer to ABRA Program</i>	-	-	-	-	-	-
General Sales (net)	115,244	(16,378)	49,125	52,293	46,719	49,317
Alcohol	10	125	249	285	277	271
Cigarette	(1,713)	(869)	(1,225)	(1,088)	(849)	(824)
Motor Vehicle	(971)	1,119	1,864	2,135	2,074	2,034
Motor Fuel Tax	2,295	(253)	(250)	(248)	(245)	(243)
<i>Transfer to Highway Trust Fund</i>	2,295	(253)	(250)	(248)	(245)	(243)
Total Sales (net)	112,569	(16,004)	50,013	53,624	48,221	50,798
Individual Income	188,864	(11,055)	73,444	80,013	82,711	74,489
Corporate Franchise	27,841	(20,261)	(3,250)	10,911	6,872	14,980
Unincorporated Business Franchise	4,383	(6,619)	(24)	4,950	3,114	5,354
Total Income	221,089	(37,935)	70,169	95,874	92,697	94,823
Public Utility	179	729	733	737	740	744
<i>Transfer to Ballpark Revenue Fund</i>	78	87	88	89	89	1,982
Public Utility (net)	101	642	645	648	651	(1,238)
Toll Telecommunications	3,685	1,799	2,030	1,741	2,100	2,172
<i>Transfer to Ballpark Revenue Fund</i>	508	(448)	78	76	80	83
Toll Telecommunications (net)	3,177	2,247	1,952	1,665	2,020	2,089
Insurance Premiums	7,315	(1,865)	(4,724)	2,944	1,943	1,982
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	10,110	587	908	926	945	963
Insurance Premiums (net)	(2,795)	(2,452)	(5,632)	2,018	998	1,018
Healthcare Provider Tax	(920)	1,737	292	298	304	310
<i>Transfer to Nursing Facility Quality of Care Fund</i>	(920)	1,737	292	298	304	310
Ballpark Fee	809	(3,142)	954	983	1,012	1,042
<i>Transfer to Ballpark Revenue Fund</i>	809	(3,142)	954	983	1,012	1,042
Hospital Bed Tax and Hospital Provider Fee	(31,935)	17,100	(17,100)	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	(31,935)	17,100	(17,100)	-	-	-

(Continued on next page)

Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2015-2020

(Dollars in Thousands)

Revenue Source	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
ICF-IDD Assessment	94	446	41	110	113	124
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>94</i>	<i>446</i>	<i>41</i>	<i>110</i>	<i>113</i>	<i>124</i>
Care First Contribution	(5,000)	-	-	-	-	-
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(5,000)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Gross Receipts (net)	483	438	(3,035)	4,331	3,670	1,869
Estate	16,151	(13,753)	(5,002)	1,401	1,343	1,023
Deed Recordation	49,685	(57,178)	4,616	6,364	4,233	6,693
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>7,453</i>	<i>(8,577)</i>	<i>692</i>	<i>1,646</i>	<i>572</i>	<i>1,004</i>
Deed Recordation (net)	42,232	(48,601)	3,923	4,719	3,661	5,689
Deed Transfer	46,435	(54,618)	2,874	4,544	4,382	4,976
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>6,965</i>	<i>(8,193)</i>	<i>431</i>	<i>682</i>	<i>657</i>	<i>746</i>
Deed Transfer (net)	39,470	(46,425)	2,443	3,862	3,725	4,230
Co-op Recordation	(5,201)	-	-	-	-	-
Economic Interests	(1,558)	(7,623)	(989)	-	-	-
Total Other Taxes (net)	91,094	(116,402)	375	9,981	8,729	10,942
TOTAL TAXES NET OF DEDICATED TAXES	598,366	(11,151)	226,982	241,662	232,774	243,398
Licenses and Permits	9,578	(2,828)	4,114	(6,714)	5,875	(4,124)
Fines and Forfeits	(19,595)	34,337	(5,491)	(6,409)	(7,456)	(6,418)
Charges for Services	16,415	(16,034)	2,147	(1,851)	2,150	(2,000)
Miscellaneous	(9,049)	(9,950)	(73)	(244)	(228)	-
TOTAL NON-TAX	(2,651)	5,525	697	(15,218)	341	(12,542)
Lottery	619	(586)	500	500	500	500
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	596,333	(6,212)	228,179	226,944	233,615	231,356

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2015-2020

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
BUSINESS LICENSES AND PERMITS								
2004	Public Service Commission	Gas License	4	4	4	5	5	5
2003	Public Service Commission	Electric License	11	11	11	12	12	12
3001	Depart of Insurance, Securities and Banking	Insurance Licenses	14,802	12,900	16,653	13,800	18,360	14,800
3010	D.C. Taxicab Commission	Business License	85	-	-	-	-	-
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	29,250	31,674	31,510	27,898	29,041	28,381
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	398	400	400	400	400	364
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	5,969	4,500	4,000	4,000	4,000	4,000
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	2,829	2,600	2,600	2,600	2,600	2,600
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	1	1	1	1	1	1
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	378	360	360	360	360	360
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	18	18	18	18	18	18
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	38	30	30	30	30	30
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	3	3	5	4	3	3
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	139	95	95	95	95	95
3034	Dept. of Consumer and Regulatory Affairs	Raze Permit	287	310	310	310	310	310
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	125	95	95	95	95	95
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	2	2	2	2	2	2
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	82	55	55	55	55	55
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	72	70	70	70	70	70
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	30	25	25	25	25	25
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	12	10	10	10	10	10
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	15	15	15	15	15	15
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	205	140	140	140	140	140
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	82	80	80	80	80	80
9201	Department of Behavioral Health	Other License Fees	8	8	7	7	8	8
Total Business License and Permits			54,845	53,406	56,496	50,032	55,735	51,479
NONBUSINESS LICENSES AND PERMITS								
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	3,754	3,648	4,335	4,335	4,335	4,335
3105	Department of Motor Vehicles	Cancel Road Test Fee	41	35	35	35	35	35
3106	Department of Motor Vehicles	Change of Address Fee	2	2	2	2	2	2
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	442	315	315	315	315	315
3108	Department of Motor Vehicles	Drivers License-Road Test	125	105	105	105	105	105
3120	Metropolitan Police Department	Boat Registration	171	165	165	165	165	165
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	617	565	565	565	565	565
3144	Department of Motor Vehicles	Digital Certificate Fee	3	3	3	3	3	3
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	93	81	81	81	81	81
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	686	712	712	712	712	712
3148	Department of Motor Vehicles	Temporary Dealer Tags	12	7	7	7	7	7
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	49	40	40	40	40	40
3151	Department of Motor Vehicles	Motor Vehicle Registration	27,994	26,874	27,211	26,961	27,133	27,265
3153	Department of Motor Vehicles	Record Searches - RSC 9100	(54)	0	0	0	0	0
3160	Department of Motor Vehicles	Associated Fee for One (1) Year	7	1	1	1	1	1
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	1	1	1	1	1	1
Total Nonbusiness License and Permits			33,943	32,554	33,578	33,328	33,500	33,632

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2015-2020

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
FINES AND FORFEITURES								
5001	Metropolitan Police Department	Red Light Revenue and Others	(3,015)	11,312	10,364	9,946	9,548	9,172
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	53,233	71,621	69,472	65,999	62,699	59,564
5060	Metropolitan Police Department	Fines and Forfeitures - Other	18	15	15	15	15	15
5010	Department of Motor Vehicles	Traffic Fines - RSC 1501	64,940	66,799	64,405	61,887	58,129	55,222
5020	Department of Public Works	Sale of Abandoned Property	28	28	28	28	28	28
5030	Department of Public Works	Booting Fees - RSC1504	90	65	65	65	65	65
5040	Department of Public Works	Towing Fees - RSC 1505	196	160	160	160	160	160
5050	Department of Public Works	Impoundment Fees - RSC 1506	337	246	246	246	246	246
3304	Department of Transportation	Adjudication Hearing-Traffic Control	123	120	120	120	120	120
5000	Taxi Cab Commission	Hackers Fines	84	80	80	80	80	80
5060	Alcoholic Beverage Regulation Admin.	Fines and Forfeitures - Other	602	527	527	527	527	527
5060	Depart of Insurance, Securities and Banking	Fines	563	563	563	563	563	563
Total Fines and Forfeitures			117,199	151,536	146,045	139,636	132,180	125,762
MISCELLANEOUS								
5700	Office of the Chief Financial Officer	Disposition of Unclaimed Property	1,293					
5701	Office of the Chief Financial Officer	Unclaimed Property National Audit 01	18,201	27,000	27,000	27,000	27,000	27,000
6111	Office of the Chief Financial Officer	Other Revenue-CCU Collection	-	22,878	22,282	21,703	21,142	20,810
5600	Office of the Chief Financial Officer and Others	Interest Income	(566)	130	130	130	130	130
2538	DC Public Library	Library Book Fines	185	178	183	188	193	198
2002	Dept. of Housing and Comm. Development	Appr HPAP Repay	650	650	650	650	650	650
3317	Department of Transportation	Child Safety Seat Program	9	12	12	12	12	12
6111	Department of Transportation	Other Revenue	14	18	18	18	18	18
3318	Department of Transportation	Citizen Light and Traffic Control Project	23	44	44	44	44	44
6105	Department of Transportation	Other Revenue - Freedom of Information	5	5	5	5	5	5
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	988	1,282	1,282	1,282	1,282	1,282
6106	Depart of Insurance, Securities and Banking	Service Fees	1	1	1	1	1	1
6106	Department of Corrections	Other Revenues	115	100	100	100	100	100
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	233	233	233	233	233	233
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	1,007	1000	1000	1000	1000	1000
6103	Office of Finance and Resource Mgmt.	Reimbursements	9	1	1	1	1	1
6106	Fire and Emergency Medical Services	Other Revenues	429	428	428	428	428	428
6111	Fire and Emergency Medical Services	Other Revenues-Other	42	1	1	1	1	1
6106	Metropolitan Police Department	Other Revenues	167	50	50	50	50	50
6100	Metropolitan Police Department	Surplus Vehicle Revenue	942	942	942	942	942	942
6101	Metropolitan Police Department	Subrogation Revenue	189	190	190	190	190	190
5700	Metropolitan Police Department	Sale of Unclaimed Property	13	13	13	13	13	13
6106	Office of Administrative Hearings	Other Revenues	22	0	0	0	0	0
6106	Office of the Attorney General	Other/ Revenue	24,781	1	1	1	1	1
6106	Office of the Chief Medical Examiner	Other Revenues	246	246	246	246	246	246
6111	Office of the Chief Technology Officer	Other Revenue-Other	1	1	1	1	1	1
6106	Office of Zoning	Other Revenues	776	1,200	1,200	1,200	1,200	1,200

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2015-2020

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
MISCELLANEOUS (Continued)								
6109	Public Service Commission	Cocot Registration	25	15	15	15	15	15
6111	Department of General Services	Other Revenue - Other	578	578	578	578	578	578
6106	Deputy Mayor for Public Safety and Justice	Other Revenue - Other	15	25	25	25	25	25
6111	Deputy Mayor for Planning and Econ Dev	Other Revenue - Other	0	0	0	0	0	0
6111	District Department of the Environment	Other Revenue	1,390	1,400	1,400	1,400	1,400	1,400
6112	District Department of the Environment	DDOE Freedom of Information	4	6	6	6	6	6
6111	District of Columbia Public Schools	Other Revenue - Other	14,333	-	-	-	-	-
6111	Office of Campaign Finance	Other Revenue - Other	2	5	5	5	5	5
6111	Office of Contracting and Procurement	Other Revenue - Other	2,149	2,248	2,348	2,348	2,348	2,348
6111	Office of Risk Management	Other Revenue - Other	83	18	18	18	18	18
6106	Office of the Chief Financial Officer	Other Revenues	520	2000	2000	2000	2000	2000
6111	Office of the Chief Financial Officer	Other Revenue - Other	3,014	-	-	-	-	-
6111/6016	Various Agency One-Time Revenue	Other Revenue - Other	28,945	27,678	27,783	27,794	27,796	27,791
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	15,337	15,644	15,957	16,276	16,602	16,934
Total Miscellaneous			116,171	106,221	106,148	105,904	105,676	105,676
CHARGES FOR SERVICES								
3200	Public Service Commission	TELECO Registration	3	2	2	2	2	2
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	92	90	90	90	90	90
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	135	115	115	115	115	115
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	19	7	7	7	7	7
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	646	600	600	600	600	600
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	2	6	6	6	6	6
3206	Metropolitan Police Department	Fingerprints, Photos	481	450	450	450	450	450
3207	Department of Corrections	Other Service Charges	9	25	25	25	25	25
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	1,364	1,216	1,216	1,216	1,216	1,216
3208	Department of Motor Vehicles	Reproduction of Reports	3,352	2,500	2,500	2,500	2,500	2,500
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	49	55	55	55	55	55
3208	Metropolitan Police Department	Reproduction of Reports	72	68	68	68	68	68
3209	Fire and Emergency Medical Services	Emergency Ambulance	29,886	25,000	25,000	25,000	25,000	25,000
3210	Metropolitan Police Department	Transcription of Records	248	240	240	240	240	240
3211	Metropolitan Police Department	Firearm User Fee	96	100	100	100	100	100
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,286	2,280	2,280	2,280	2,280	2,280
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	432	400	400	400	400	400
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	407	400	400	400	400	400
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	694	707	707	707	707	707
3221	Office of the Chief Financial Officer	Deed Recordation Fee	6,039	6,600	6,600	6,600	6,600	6,600
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	15,171	13,000	15,000	13,000	15,000	13,000
3223	Department of General Services	Parking Permits and Fees	2,128	2,100	2,100	2,100	2,100	2,100
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,886	4,470	4,470	4,470	4,470	4,470
3228	Dept. of Consumer and Regulatory Affairs	Condo/Coop Registration Fee	1	1	1	1	1	1

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2015-2020

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
CHARGES FOR SERVICES (Continued)								
3234	Department of Motor Vehicles	Other Charges for Services	111	100	100	100	100	100
3234	DC Public Library	Other Charges for Services - Other	4	3	3	3	3	3
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	70	60	60	60	60	60
3234	Office of the Tenant Advocate	Other Charges for Services - Other	2,322	2,200	2,200	2,200	2,200	2,200
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	5	2	2	2	2	2
3237	Department of Motor Vehicles	Business - Insurance Lapse Fee	-	1	1	1	1	1
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	12	10	10	10	10	10
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	66	60	60	60	60	60
3242	Dept. of Consumer and Regulatory Affairs	Designation of a New Address	13	10	10	10	10	10
3246	Dept. of Consumer and Regulatory Affairs	Building Plats(Up To 3 Usual Shaped Lots	208	175	175	175	175	175
3249	Dept. of Consumer and Regulatory Affairs	Street and Alley Closing or Revisions	64	50	50	50	50	50
3250	Dept. of Consumer and Regulatory Affairs	Subdivision of Land Plats (> 3 Usual Lots)	166	150	150	150	150	150
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	27	25	25	25	25	25
3251	Office of the Chief Financial Officer	Tax Certificates	100	105	105	105	105	105
3251	Office of the Chief Financial Officer	Right-Of-Way Revenue	7,648	-	-	-	-	-
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	19	18	18	18	18	18
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	4	5	5	5	5	5
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	16	10	10	10	10	10
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	317	217	217	217	217	217
9001	DC Public Library	Washington Photo Repo	1	1	1	1	1	1
9012	DC Public Library	Bookstore - On Line Sales	16	21	21	21	21	21
3320	Department of General Services	Rentals - Other	14,711	14,710	14,857	15,006	15,156	15,156
Total Charges for Services			94,399	78,365	80,512	78,661	80,811	78,811

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Table 3-16: Dedicated Tax Fund Revenue

Table 3-16, which follows, reports the certified revenues and fund balance use for the District's Dedicated Tax funds. The revenues reported in this table are those Office of Revenue Analysis (ORA) projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2017 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-16 reports each fund's available fund balance at the end of FY 2015. Certain funds, by legislation, can retain and carry over to succeeding fiscal years revenue received during the fiscal year that exceeds the fund's expenditures. This retained fund balance is an available resource for those funds in future fiscal years. In the case of other funds, the legislation that created the fund did not specify that the fund could retain its revenue. Therefore, at the end of the fiscal year, that excess revenue is transferred to the Local fund. The amounts shown in the "FY 2015 End of Year Fund Balance" column were calculated by the Office of Financial Operations and Systems (OFOS) during the preparation of the District's Fiscal Year 2015 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2016, projected revenue under current law and fund balance use by fund. The "Certified Resources" column is the total of the "Certified Revenues" and the "Certified Fund Balance Use Columns."

The next three columns of the table report, for FY 2017, projected revenue under current law, projected fund balance use by fund, and total certified resources.

The final three columns report the amount of projected revenue under current law for FY 2018, FY 2019, and FY 2020. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

For each fund, the table reports the tax revenue source(s) from which the dedication is made.

The Dedicated Tax funds in Table 3-16 are divided into two sections. Those Dedicated Tax funds that are part of General Fund revenue are reported in the first section of the table. These funds are categorized in the District's accounting system within Appropriated Fund 0110 (Dedicated Taxes). The second section of the table includes three Dedicated Tax funds that are categorized within Appropriated Fund 0610 (Enterprise and Other Funds – Dedicated Tax).

A December 2015 D.C. Office of Revenue Analysis report (District of Columbia Dedicated Taxes Report) describes in some detail the Dedicated Tax funds listed in Table 3-16. It is available under "Studies" in the "Reports" section of the Office of the Chief Financial Officer web site:

<http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/2015%20Dedicated%20Taxes%20Report.pdf>.

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2016-2020

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	Year Fund	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
TOTAL DEDICATED TAX REVENUE		482,240,653	21,520,423	503,761,075	466,014,115	18,171,302	484,185,417	474,499,329	484,341,681	496,333,006
Convention Center Fund (EZO 0110)	0	113,971,000	0	113,971,000	119,100,000	0	119,100,000	117,909,000	121,093,000	123,733,000
Sales Tax		113,971,000			119,100,000			117,909,000	121,093,000	123,733,000
Healthy Schools Fund (GDO 0111)	3,752,019	4,266,000	3,599,406	7,865,406	4,266,000	16,274	4,282,274	4,266,000	4,266,000	4,266,000
Sales Tax		4,266,000			4,266,000			4,266,000	4,266,000	4,266,000
Repayment of Revenue Bonds (DTO 0110)	0	7,832,389	0	7,832,389	7,835,339	0	7,835,339	7,832,389	7,838,539	7,839,039
Deed Recordation Tax		4,564,263			4,571,576			4,610,763	4,593,278	4,590,639
Deed Transfer Tax		3,268,126			3,263,763			3,221,626	3,245,261	3,248,400
Nursing Facility Quality of Care Fund (HTO 0110)	900,000	14,591,000	526,000	15,117,000	14,883,000	0	14,883,000	15,181,000	15,485,000	15,794,000
Healthcare Provider Tax		14,591,000			14,883,000			15,181,000	15,485,000	15,794,000
Healthy DC Fund (HTO 0111)	11,508,762	45,642,000	2,500,000	48,142,000	46,727,000	0	46,727,000	48,080,000	49,025,000	49,988,000
Sales Tax		250,000			427,000			854,000	854,000	854,000
Insurance Premiums Tax		45,392,000			46,300,000			47,226,000	48,171,000	49,134,000
Stevie Sellows Quality Improvement Fund (HTO 0112)	165,573	5,478,000	0	5,478,000	5,519,000	0	5,519,000	5,629,000	5,742,000	5,866,000
ICF-IDD Assessment		5,478,000			5,519,000			5,629,000	5,742,000	5,866,000
WMATA (KE0 0110)	6,209,591	66,664,000	2,144,873	68,808,873	66,670,000	0	66,670,000	66,670,000	66,670,000	66,670,000
Sales Tax (parking)		66,664,000			66,670,000			66,670,000	66,670,000	66,670,000
Highway Trust Fund (KZ0 0110)	0	25,004,000	0	25,004,000	24,754,000	0	24,754,000	24,506,000	24,261,000	24,018,000
Motor Fuel Tax		25,004,000			24,754,000			24,506,000	24,261,000	24,018,000

(Continued on next page)

Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2016-2020

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
ABRA (LQ0 0110)	881,555	1,170,000	0	1,170,000	1,170,000	0	1,170,000	1,170,000	1,170,000	1,170,000
Sales Tax		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000
Medicaid Hospital Inpatient Fee (HT0 0114)	0	10,400,000	0	10,400,000	0	0	0	0	0	0
Hospital Fund		10,400,000			-			-	-	-
Medicaid Hospital Outpatient Fee (HT0 0115)	0	6,700,000	0	6,700,000	0	0	0	0	0	0
Hospital Provider Fee Fund		6,700,000			-			-	-	-
Sub Total - GENERAL FUND	23,417,501	301,718,389	8,770,279	310,488,668	290,924,339	16,274	290,940,613	291,243,389	295,550,539	299,344,039
Ballpark Fund (BK0 0610)	0	60,700,000	0	60,700,000	62,430,000	0	62,430,000	64,280,000	66,038,000	69,739,000
Sales Tax		17,900,000			18,509,000			19,212,000	19,788,000	20,382,000
Public Utility Tax		8,768,000			8,856,000			8,944,000	9,034,000	11,016,000
Toll Telecommunications Tax		2,232,000			2,311,000			2,387,000	2,467,000	2,550,000
Ballpark Fee		31,800,000			32,754,000			33,737,000	34,749,000	35,791,000
Housing Production Trust Fund (UZ0 0610)	185,496,000	43,825,264	0	43,825,264	44,945,776	0	44,945,776	47,275,940	48,499,142	50,248,967
Deed Recordation Tax		25,538,824			26,223,882			27,830,354	28,419,842	29,426,419
Deed Transfer Tax		18,286,439			18,721,894			19,445,586	20,079,300	20,822,547
Tax Increment Financing/PILOT (TX0/TY0 0610)	185,177,000	75,997,000	12,750,144	88,747,144	67,714,000	18,155,028	85,869,028	71,700,000	74,254,000	77,001,000
Real Property Tax		46,394,000			39,619,000			40,966,000	42,359,000	43,926,000
Sales Tax		29,603,000			28,095,000			30,734,000	31,895,000	33,075,000
Sub Total - ENTERPRISE FUND	370,673,000	180,522,264	12,750,144	193,272,408	175,089,776	18,155,028	193,244,804	183,255,940	188,791,142	196,988,967

Table 3-17: Special Purpose (O-type) Revenue Funds

Table 3-17, which follows, reports the certified revenues and fund balance use for the District’s Special Purpose (O-type) Revenue funds. The revenues reported in this table are District agency projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2017 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-17 reports each fund’s available fund balance at the end of FY 2015. Certain funds, by legislation, can retain and carry over to succeeding fiscal years revenue received during the fiscal year that exceeds the fund’s expenditures. This retained fund balance is an available resource for those funds in future fiscal years. In the case of other funds, the legislation that created the fund did not specify that the fund could retain its revenue. Therefore, at the end of the fiscal year, that excess revenue is transferred to the Local fund. The amounts shown in the “FY 2015 End of Year Fund Balance” column were calculated by the Office of Financial Operations and Systems (OFOS) during the preparation of the District’s Fiscal Year 2015 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2016, projected revenue under current law and fund balance use by fund. The “Certified Resources” column is the total of the “Certified Revenues” and the “Certified Fund Balance Use Columns.” The total certified resources column does not account for any legislated revenue transfers from the fund.

The next three columns of the table report, for FY 2017, projected revenue under current law, projected fund balance use by fund, and total certified resources.

The final three columns report the amount of projected revenue under current law for FY 2018, FY 2019, and FY 2020. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

A February 2015 D.C. Office of Revenue Analysis report (District of Columbia Special Purpose Revenue Funds Report) describes in some detail the Special Purpose Revenue funds listed in Table 3-17. It is available under “Studies” in the “Reports” section of the Office of the Chief Financial Officer web site: <http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Special-Purpose%20Report%202015.pdf>.

Table 3-17
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2016-2020

		FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues	Revenues
A. Governmental Direction and Support											
Office of the City Administrator (AE0)		0	337,565	0	337,565	337,565	0	337,565	330,000	330,000	330,000
0602	Independent Agencies	0	337,565	0	337,565	337,565	0	337,565	330,000	330,000	330,000
Board of Ethics and Government Accountability (AG0)		223,315	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
0601	Board of Ethics and Accountability Fund (Fines)	78,690	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000
0602	Lobbying Registration Fee Fund	144,625	90,000	0	90,000	90,000	0	90,000	90,000	90,000	90,000
Department of General Services (AM0)		471,172	6,251,840	124,000	6,375,840	7,476,144	85,000	7,561,144	7,476,144	7,476,144	7,476,144
1150	Utility Payments for Non-DC Agencies	0	2,861,425	0	2,861,425	3,565,744	0	3,565,744	3,565,744	3,565,744	3,565,744
1440	RFK and DC Armory Maintenance Fund	0	2,428,659	0	2,428,659	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000
1460	Eastern Market Enterprise Fund	471,172	839,355	124,000	963,355	840,000	85,000	925,000	840,000	840,000	840,000
1500	Facilities Service Request Fund	0	122,401	0	122,401	70,400	0	70,400	70,400	70,400	70,400
Office of Finance and Resource Management (AS0)		0	301,142	0	301,142	407,440	0	407,440	447,679	493,486	542,834
1150	Utilities Payment for Non-DC Agencies	0	301,142	0	301,142	407,440	0	407,440	447,679	493,486	542,834
Office of the Chief Financial Officer (AT0)		24,320,874	44,306,223	500,000	44,806,223	43,365,020	500,000	43,865,020	43,366,417	43,675,517	43,925,517
0602	Payroll Service Fees	0	380,267	0	380,267	380,267	0	380,267	380,300	390,000	390,000
0603	Service Contracts	0	1,525,100	0	1,525,100	1,525,100	0	1,525,100	1,525,300	1,525,500	1,525,500
0605	Dishonored Check Fees	0	125,000	0	125,000	125,000	0	125,000	125,000	125,000	125,000
0606	Recorder of Deeds Surcharge	4,160,728	2,000,000	500,000	2,500,000	2,000,000	500,000	2,500,000	2,000,000	2,000,000	2,000,000
0608	Drug Pre Trust	0	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000
0610	Bank Fees	0	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	5,250,000	5,500,000
0611	Tax Collection Fees	0	13,684,036	0	13,684,036	13,684,036	0	13,684,036	13,685,000	13,685,000	13,685,000
0613	Unclaimed Property Contingency Fund	0	3,750,600	0	3,750,600	3,750,600	0	3,750,600	3,750,800	3,800,000	3,800,000
0614	Defined Contribution Plan Administration	0	750,000	0	750,000	750,000	0	750,000	750,000	750,000	750,000
0619	DC Lottery Reimbursement	0	1,765,000	0	1,765,000	1,765,000	0	1,765,000	1,765,000	1,765,000	1,765,000
0626	Tobacco Fund Reimbursement	0	285,000	0	285,000	285,000	0	285,000	285,000	285,000	285,000
6115	OFT Central Collections Unit (CCU) O Type	20,160,146	15,031,220	0	15,031,220	14,090,017	0	14,090,017	14,090,017	14,090,017	14,090,017
Office of the Secretary (BA0)		0	1,500,000	0	1,500,000	1,100,000	0	1,100,000	1,000,000	1,000,000	1,000,000
1243	Distribution Fees	0	1,500,000	0	1,500,000	1,100,000	0	1,100,000	1,000,000	1,000,000	1,000,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2016-2020

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
	Year Fund	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
	Balance									
A. Governmental Direction and Support (Continued)										
D.C. Department of Human Resources (BE0)	30,333	456,476	0	456,476	479,130	0	479,130	493,504	508,309	523,558
0615 Defined Benefits Retirement Program	0	187,654	0	187,654	246,319	0	246,319	253,709	261,320	269,159
0639 Agreement with Independent Agencies	30,333	160,562	0	160,562	168,590	0	168,590	173,648	178,857	184,223
1555 Reimbursables from Other Governments	0	108,260	0	108,260	64,221	0	64,221	66,148	68,132	70,176
Office of the Attorney General (CB0)	10,626,733	4,005,000	5,000	4,010,000	4,010,000	198,741	4,208,741	4,010,000	4,010,000	4,010,000
0603 Child Support - TANF/AFDC Collections	10,374,557	2,500,000	0	2,500,000	2,500,000	198,741	2,698,741	2,500,000	2,500,000	2,500,000
0604 Child Support - Reimbursements and Fees	188,408	0	0	0	0	0	0	0	0	0
0605 Child Support - Interest Income	2,428	0	0	0	0	0	0	0	0	0
0615 Nuisance Abatement Fund	61,341	5,000	5,000	10,000	10,000	0	10,000	10,000	10,000	10,000
0616 Litigation Support Fund	0	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
Office of Campaign Finance (CJ0)	15,332	0	0	0	0	0	0	0	0	0
0600 Special Purpose Revenue Fund	15,332	0	0	0	0	0	0	0	0	0
Office of Contracting and Procurement (P00)	0	375,000	0	375,000	375,000	0	375,000	412,500	453,750	499,125
4010 DC Surplus Personal Property Sales Oper.	0	375,000	0	375,000	375,000	0	375,000	412,500	453,750	499,125
Medical Liability Captive Insurance Agency (RJ0)	285,737	67,000	0	67,000	70,000	166,590	236,590	74,000	78,000	82,000
1240 Captive Insurance Fund	285,737	67,000	0	67,000	70,000	166,590	236,590	74,000	78,000	82,000
Office of the Chief Technology Officer (T00)	6,905,917	14,148,535	6,373,257	20,521,792	12,153,253	0	12,153,253	12,900,000	13,950,000	14,000,000
0602 DC NET Services Support	6,905,917	12,410,575	6,373,257	18,783,832	10,314,376	0	10,314,376	11,000,000	12,000,000	12,000,000
1200 SERVUS Program	0	1,737,960	0	1,737,960	1,838,876	0	1,838,876	1,900,000	1,950,000	2,000,000
Sub-total: Governmental Direction and Support	42,879,414	71,898,780	7,002,257	78,901,037	69,923,551	950,331	70,873,882	70,660,243	72,125,205	72,539,178

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2016-2020

		FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues	Revenues
B. Economic Development and Regulation											
Office of Planning (BD0)		243,939	55,000	45,000	100,000	100,000	75,000	175,000	100,000	100,000	100,000
2001	Historic Landmark and Historic District Filing Fees	243,939	55,000	45,000	100,000	100,000	75,000	175,000	100,000	100,000	100,000
Commission on the Arts and Humanities (BX0)		439,621	400,000	100,000	500,000	0	200,000	200,000	75,000	75,000	75,000
0600	Special Purpose Revenue	439,621	400,000	100,000	500,000	0	200,000	200,000	75,000	75,000	75,000
Department of Employment Services (CF0)		39,296,870	29,069,018	10,937,055	40,006,073	27,550,793	18,154,335	45,705,128	27,390,000	30,234,500	32,386,225
0600	Special Purpose Revenue Fund	21,735	0	0	0	0	0	0	0	0	0
0610	Workers' Compensation Special Fund	4,654,761	4,500,000	0	4,500,000	4,500,000	0	4,500,000	4,500,000	4,500,000	4,500,000
0611	Workers' Compensation Administration Fund	13,627,550	9,913,684	6,234,351	16,148,035	10,020,000	7,846,089	17,866,089	10,000,000	13,000,000	15,000,000
0612	UI Interest/Penalties	2,569,102	2,500,000	0	2,500,000	2,625,000	0	2,625,000	2,890,000	3,034,500	3,186,225
0624	UI Administrative Assessment	18,423,721	12,155,334	4,702,704	16,858,038	10,405,793	10,308,245	20,714,039	10,000,000	9,700,000	9,700,000
Office of Cable TV, Film, Music, and Entertainment (CI0)		10,536,314	10,196,225	2,500,000	12,696,225	10,434,496	0	10,434,496	12,895,000	12,895,000	12,895,000
0600	Special Purpose Revenue	10,536,314	10,101,225	2,500,000	12,601,225	10,339,496	0	10,339,496	12,800,000	12,800,000	12,800,000
0610	Production Support	0	95,000	0	95,000	95,000	0	95,000	95,000	95,000	95,000
Dept. of Consumer and Regulatory Affairs (CR0)		23,605,111	26,489,785	7,501,506	33,991,291	28,854,644	7,324,567	36,179,211	27,180,000	28,885,000	27,180,000
6006	Nuisance Abatement	3,529,127	5,000,000	735,585	5,735,585	4,700,000	2,748,680	7,448,680	5,000,000	4,800,000	5,000,000
6008	Real Estate Guarantee and Education Fund	3,930,626	841,826	0	841,826	1,860,000	0	1,860,000	700,000	1,900,000	700,000
6009	Real Estate Appraisal Fee	0	217,826	0	217,826	107,000	0	107,000	230,000	110,000	230,000
6010	OPLA - Special Account	2,249,060	4,500,000	0	4,500,000	3,122,420	2,288,396	5,410,816	4,500,000	3,000,000	4,500,000
6012	Boxing Commission Revolving Account	0	180,133	0	180,133	95,000	0	95,000	100,000	100,000	100,000
6013	Basic Business License Fund	5,908,926	11,000,000	3,950,000	14,950,000	12,500,000	1,690,594	14,190,594	11,000,000	12,500,000	11,000,000
6020	Board of Engineers Fund	907,194	750,000	35,921	785,921	170,224	174,070	344,294	750,000	175,000	750,000
6030	Green Building Fund	2,862,677	1,500,000	1,030,000	2,530,000	1,800,000	422,827	2,222,827	1,500,000	1,800,000	1,500,000
6040	Corporate Recordation Fund	2,232,879	2,500,000	1,050,000	3,550,000	3,000,000	0	3,000,000	2,500,000	3,000,000	2,500,000
6045	Vending Regulations Fund	1,984,622	0	700,000	700,000	1,500,000	0	1,500,000	900,000	1,500,000	900,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2016-2020

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
B. Economic Development and Regulation (Continued)										
Dept. of Housing and Community Development (DB0)	576,512	3,561,870	576,512	4,138,382	3,790,306	2,091,942	5,882,248	3,931,141	4,033,065	3,954,855
0602 Home Purchase Assistance Program Repayment	32,301	1,515,431	32,301	1,547,732	1,631,007	1,547,732	3,178,739	1,901,073	1,996,204	1,921,186
0610 DHCD Unified Fund	544,211	2,046,439	544,211	2,590,650	2,159,299	544,210	2,703,509	2,030,068	2,036,861	2,033,669
Public Service Commission (DH0)	1,759,896	12,709,019	1,721,659	14,430,678	13,295,718	20,000	13,315,718	13,295,718	13,295,718	13,295,718
0631 Operating - Utility Assessment	1,701,659	12,709,019	1,701,659	14,410,678	13,295,718	0	13,295,718	13,295,718	13,295,718	13,295,718
0661 Allocation from PJM Settlement Fund	58,236	0	20,000	20,000	0	20,000	20,000	0	0	0
Office of the People's Counsel (DJO)	3,064,199	7,648,091	3,064,199	10,712,290	7,497,285	0	7,497,285	7,436,354	7,436,354	7,436,354
0631 Advocate for Consumers	3,064,199	7,648,091	3,064,199	10,712,290	7,497,285	0	7,497,285	7,436,354	7,436,354	7,436,354
Office of the Deputy Mayor for Economic Dev. (EB0)	15,272,686	8,921,092	9,815,633	18,736,725	11,724,938	1,000,000	12,724,938	15,000,000	15,000,000	15,000,000
0419 H Street NE Retail Priority Area Grant Fund	88,911	0	0	0	0	0	0	0	0	0
0609 Industrial Revenue Bond Program	2,561,445	600,000	900,000	1,500,000	1,241,898	0	1,241,898	1,500,000	1,500,000	1,500,000
0630 Fund from NEDCO and EDFC	562,550	0	0	0	0	0	0	0	0	0
0632 AWC & NCRC Development (ED Special Account)	12,059,780	8,321,092	8,915,633	17,236,725	10,483,040	1,000,000	11,483,040	13,500,000	13,500,000	13,500,000
Business Improvements Districts Transfer (ID0)	0	35,000,000	0	35,000,000	37,000,000	0	37,000,000	38,000,000	39,000,000	40,000,000
2003 Business Improvement Districts (BIDS)	0	35,000,000	0	35,000,000	37,000,000	0	37,000,000	38,000,000	39,000,000	40,000,000
Alcoholic Beverage Regulation Administration (LQ0)	5,122,432	4,000,000	2,971,975	6,971,975	4,952,000	2,146,024	7,098,024	4,900,000	4,900,000	4,900,000
6017 ABC - Import and Class License Fees	5,122,432	4,000,000	2,971,975	6,971,975	4,952,000	2,146,024	7,098,024	4,900,000	4,900,000	4,900,000
Dept. of Insurance, Securities, and Banking (SR0)	13,396,620	20,584,145	5,026,320	25,610,465	22,917,822	3,361,327	26,279,149	23,605,356	24,313,517	25,042,922
2100 HMO Assessment	198,920	813,346	198,927	1,012,273	1,115,793	0	1,115,793	1,149,266	1,183,744	1,219,257
2200 Insurance Assessment	1,382,355	5,696,571	1,382,355	7,078,926	7,821,013	0	7,821,013	8,055,643	8,297,313	8,546,232
2350 Securities and Banking Fund	0	11,403,859	0	11,403,859	11,572,252	0	11,572,252	11,919,420	12,277,002	12,645,312
2800 Captive Insurance	0	2,670,369	0	2,670,369	2,408,764	0	2,408,764	2,481,027	2,555,458	2,632,121
2910 Foreclosure Mediation Fund	105,550	0	0	0	0	0	0	0	0	0
2911 Foreclosure Mediation Fund (Temporary)	3,146,865	0	1,445,038	1,445,038	0	1,361,327	1,361,327	0	0	0
2950 Capital Access Fund	4,257,553	0	0	0	0	0	0	0	0	0
2951 Loan Participation Fund	4,305,378	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	0	0
Sub-total: Economic Development and Regulation	113,314,201	158,634,246	44,259,859	202,894,105	168,118,002	34,373,195	202,491,196	173,808,569	180,168,154	182,266,074

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2016-2020

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
C. Public Safety and Justice										
Metropolitan Police Department (FA0)	2,015,782	7,770,000	1,000,000	8,770,000	7,833,978	330,000	8,163,978	8,070,000	8,070,000	8,070,000
1555 Reimbursable from Other Governments	0	2,100,000	0	2,100,000	1,863,978	0	1,863,978	2,100,000	2,100,000	2,100,000
1614 Miscellaneous	0	5,000,000	0	5,000,000	5,300,000	0	5,300,000	5,300,000	5,300,000	5,300,000
7278 Asset Forfeiture	2,015,782	670,000	1,000,000	1,670,000	670,000	330,000	1,000,000	670,000	670,000	670,000
Fire and Emergency Medical Services Dept. (FB0)	0	1,525,000	0	1,525,000	1,025,000	0	1,025,000	1,025,000	1,025,000	1,025,000
1200 Automated Ext Defib Reg Fee Fund	0	2,500	0	2,500	2,500	0	2,500	2,500	2,500	2,500
1613 Other Revenue (CPR Training)	0	22,500	0	22,500	22,500	0	22,500	22,500	22,500	22,500
6100 Special Events	0	1,500,000	0	1,500,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Department of Corrections (FLO)	3,704,569	19,249,028	1,551,228	20,800,256	18,373,594	1,794,379	20,167,973	18,310,000	18,310,000	18,310,000
0600 Corrections Trustee Reimbursement	2,679,711	17,598,319	1,401,681	19,000,000	17,056,436	1,278,030	18,334,466	17,000,000	17,000,000	17,000,000
0601 Concession Income	0	1,200,000	0	1,200,000	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000
0602 Welfare Account	761,940	30,000	33,198	63,198	33,507	400,000	433,507	30,000	30,000	30,000
0605 Correction Reimbursement - Juveniles	262,919	420,709	116,349	537,058	183,651	116,349	300,000	180,000	180,000	180,000
Office of Justice Grants Administration (FO0)	5,579,025	1,000,000	1,079,475	2,079,475	500,000	1,297,516	1,797,516	500,000	500,000	500,000
0620 Crime Victims Assistance Fund	4,554,502	1,000,000	396,476	1,396,476	500,000	955,993	1,455,993	500,000	500,000	500,000
0621 Dom. Violence Shelter and Transition Housing Fund	1,024,523	0	682,999	682,999	0	341,523	341,523	0	0	0
Office of Unified Communications (UC0)	11,869,442	11,550,000	6,000,000	17,550,000	11,550,000	6,417,028	17,967,028	11,550,000	11,550,000	11,550,000
1630 911 and 311 Assessments	9,334,925	11,000,000	6,000,000	17,000,000	11,000,000	3,332,828	14,332,828	11,000,000	11,000,000	11,000,000
1631 Prepaid Wireless 911 Charges	2,534,518	550,000	0	550,000	550,000	3,084,200	3,634,200	550,000	550,000	550,000
Sub-total: Public Safety and Justice	23,168,819	41,094,028	9,630,703	50,724,731	39,282,572	9,838,923	49,121,495	39,455,000	39,455,000	39,455,000

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2016-2020

		FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified	
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues	
D. Public Education System											
District of Columbia Public Library (CEO)											
		1,681,046	477,000	103,000	580,000	1,183,000	127,000	1,310,000	1,190,000	1,190,000	1,190,000
0104	Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140	Restricted Gifts and Donations	7,318	0	0	0	0	0	0	0	0	0
1608	Georgetown Peabody	1,107,442	0	0	0	0	0	0	0	0	0
1608	Miscellaneous	1,790	0	0	0	0	0	0	0	0	0
6108	Copies and Printing	348,474	140,000	0	140,000	140,000	20,000	160,000	140,000	140,000	140,000
6150	SLD E-Rate Reimbursement	210,160	297,000	103,000	400,000	993,000	107,000	1,100,000	1,000,000	1,000,000	1,000,000
6160	Revenue Generating Activities	0	40,000	0	40,000	50,000	0	50,000	50,000	50,000	50,000
District of Columbia Public Schools (GA0)											
		403,260	7,211,139	194,791	7,405,930	6,193,405	0	6,193,405	6,321,883	6,460,493	6,603,414
0602	ROTC	311,837	851,980	194,791	1,046,771	884,593	0	884,593	903,770	930,884	958,810
0604	Pepco	0	4,374	0	4,374	0	0	0	0	0	0
0607	Custodial	0	401,049	0	401,049	409,070	0	409,070	417,251	425,596	434,108
0609	Security	0	596,597	0	596,597	608,529	0	608,529	620,699	633,113	645,776
0611	Cafeteria	0	644,303	0	644,303	656,693	0	656,693	669,084	681,474	695,104
0613	Vending Machine Sales	0	60,834	0	60,834	33,295	0	33,295	36,292	39,558	43,118
0621	Parking Fees	0	149,369	0	149,369	153,850	0	153,850	158,465	163,219	168,116
0633	DHHS Afterschool Program - Copayment	0	336,600	0	336,600	254,409	0	254,409	259,497	264,687	269,981
0634	E-Rate Education Fund	91,423	4,166,033	0	4,166,033	3,192,966	0	3,192,966	3,256,825	3,321,962	3,388,401
Public Charter School Board (GB0)											
		0	8,000,000	0	8,000,000	8,013,987	0	8,013,987	8,013,987	8,013,987	8,013,987
6632	Administrative Fees	0	8,000,000	0	8,000,000	8,013,987	0	8,013,987	8,013,987	8,013,987	8,013,987
Office of the State Superintendent of Education (GD0)											
		4,070,723	1,007,000	193,128	1,200,128	1,047,018	0	1,047,018	1,047,000	1,047,000	1,047,000
0603	State Superintendent of Education Fees	0	152,000	0	152,000	152,000	0	152,000	152,000	152,000	152,000
0610	Charter School Credit Enhancement Fund	3,308,794	0	0	0	0	0	0	0	0	0
0618	Student Residency Verification Fund	567,800	520,000	0	520,000	520,000	0	520,000	520,000	520,000	520,000
0619	State Athletic Acts Program & Office Fund	194,128	50,000	193,128	243,128	100,000	0	100,000	100,000	100,000	100,000
6007	Site Evaluation	0	285,000	0	285,000	275,018	0	275,018	275,000	275,000	275,000
Sub-total: Public Education System		6,155,028	16,695,139	490,919	17,186,058	16,437,410	127,000	16,564,410	16,572,870	16,711,480	16,854,401

Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2016-2020

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
E. Human Support Services										
Department of Parks and Recreation (HA0)	1,675,415	2,541,000	1,421,497	3,962,497	2,600,000	0	2,600,000	2,700,000	2,800,000	2,900,000
0602 Enterprise Fund Account	1,675,415	2,541,000	1,421,497	3,962,497	2,600,000	0	2,600,000	2,700,000	2,800,000	2,900,000
Department of Health (HCO)	11,181,016	11,439,744	5,020,174	16,459,918	14,227,167	1,399,082	15,626,249	14,511,710	14,801,944	15,097,983
0605 SHPDA Fees	569,632	518,008	340,000	858,008	528,369	0	528,369	538,936	549,715	560,709
0632 Pharmacy Protection	4,383,885	1,802,465	800,000	2,602,465	2,598,669	999,082	3,597,751	2,650,642	2,703,655	2,757,728
0633 Radiation Protection	0	118,605	0	118,605	589,603	0	589,603	601,395	613,423	625,691
0641 Other Medical Licenses and Fees	0	224,617	0	224,617	494,773	0	494,773	504,668	514,762	525,057
0643 Board of Medicine	4,958,015	8,160,525	3,655,121	11,815,646	9,333,626	400,000	9,733,626	9,520,299	9,710,705	9,904,919
0644 Spay and Neutering Fund	20,028	0	0	0	0	0	0	0	0	0
0655 SHPDA Admission Fee	135,053	525,312	135,053	660,365	535,798	0	535,798	546,514	557,444	568,593
0656 EMS Fees	0	59,000	0	59,000	60,180	0	60,180	61,384	62,611	63,864
0661 ICF/MR Fees and Fines	244,086	31,212	90,000	121,212	86,149	0	86,149	87,872	89,629	91,422
0662 Civic Monetary Penalties	720,184	0	0	0	0	0	0	0	0	0
0673 DOH - Regulatory Enforcement Fund	150,132	0	0	0	0	0	0	0	0	0
Department of Health Care Finance (HTO)	695,389	2,764,429	0	2,764,429	3,548,921	0	3,548,921	3,548,921	3,548,921	3,548,921
0631 Medicaid Collections - 3rd Party Liability	314,173	1,683,943	0	1,683,943	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000
0632 Bill of Rights - Grievance and Appeals	381,074	749,305	0	749,305	992,740	0	992,740	992,740	992,740	992,740
0633 Medicaid Recovery Audit Contractor	142	275,000	0	275,000	0	0	0	0	0	0
0634 Assessment Fund	0	56,181	0	56,181	56,181	0	56,181	56,181	56,181	56,181
Department of Human Services (JAO)	2,555,814	3,200,000	0	3,200,000	1,975,000	500,000	2,475,000	1,975,000	1,975,000	1,975,000
0603 SSI Payback	2,555,814	1,000,000	0	1,000,000	1,000,000	500,000	1,500,000	1,000,000	1,000,000	1,000,000
0613 Food Stamps Collection - Fraud	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
0629 Agreement with Independent Agencies	0	2,000,000	0	2,000,000	775,000	0	775,000	775,000	775,000	775,000
Department on Disability Services (JM0)	1,545,515	7,363,257	0	7,363,257	7,163,257	0	7,163,257	7,163,257	7,163,257	7,163,257
0610 Vocational Rehab. Service Reimbursement	0	350,000	0	350,000	350,000	0	350,000	350,000	350,000	350,000
0611 Cost of Care - Non-Medicaid Clients	1,545,515	5,413,257	0	5,413,257	5,413,257	0	5,413,257	5,413,257	5,413,257	5,413,257
0616 Randolph Shepherd Unassigned Facilities	0	1,600,000	0	1,600,000	1,400,000	0	1,400,000	1,400,000	1,400,000	1,400,000
Child and Family Services Agency (RLO)	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
0601 H.U.M.N. - Human Res. - ES	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2016-2020

		FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
		End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
		Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
		Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
E. Human Support Services (Continued)											
Department of Behavioral Health (RM0)		0	4,250,548	0	4,250,548	4,269,856	0	4,269,856	4,290,000	4,310,000	4,330,000
0610	DMH Federal Beneficiary Reimbursement	0	3,790,548	0	3,790,548	3,809,856	0	3,809,856	3,830,000	3,850,000	3,870,000
0640	DMH Medicare and 3rd Party Reimbursement	0	300,000	0	300,000	300,000	0	300,000	300,000	300,000	300,000
0641	DMH Enterprise Fund	0	160,000	0	160,000	160,000	0	160,000	160,000	160,000	160,000
Office of Veterans Affairs (VA0)		13,130	3,200	1,800	5,000	5,000	0	5,000	5,000	5,000	5,000
0600	Office of Veterans Affairs Fund	13,130	3,200	1,800	5,000	5,000	0	5,000	5,000	5,000	5,000
Sub-total: Human Support Services		17,666,278	32,762,178	6,443,471	39,205,649	34,989,201	1,899,082	36,888,283	35,393,888	35,804,122	36,220,161
F. Public Works											
Department of Transportation (KA0)		13,991,156	18,938,521	9,066,668	28,005,189	22,699,610	1,718,000	24,417,610	21,418,610	21,418,610	21,418,610
6000	General "O" Type Revenue Sources	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
6140	Tree Fund (est. DC Act 14-614)	829,732	850,000	0	850,000	850,000	0	850,000	850,000	850,000	850,000
6425	Federal Transit Authority Grant Match	0	0	0	0	0	0	0	0	0	0
6555	Mall Tunnel Lighting	0	260,000	0	260,000	260,000	0	260,000	320,000	320,000	320,000
6901	DDOT Enterprise Fund - Non Tax Revenues	9,066,668	4,223,109	9,066,668	13,289,777	3,360,292	0	3,360,292	3,360,292	3,360,292	3,360,292
6903	Bicycle Sharing Fund	1,875,419	8,239,000	0	8,239,000	9,038,000	1,718,000	10,756,000	7,697,000	7,697,000	7,697,000
6905	Parking Meter Pay by Phone Transaction Fee	0	3,234,065	0	3,234,065	3,491,318	0	3,491,318	3,491,318	3,491,318	3,491,318
6909	Transportation Infrastructure Mitigation	2,219,337	1,432,347	0	1,432,347	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
6910	Vision Zero Pedestrian and Bicycle Safety	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
Washington Metropolitan Area Transit Authority (KE0)		610,350	48,160,794	0	48,160,794	53,600,000	0	53,600,000	53,600,000	53,600,000	53,600,000
0601	Parking Meter WMATA	610,350	42,963,000	0	42,963,000	49,700,000	0	49,700,000	49,700,000	49,700,000	49,700,000
6030	DC Circulator Bus System	0	5,197,794	0	5,197,794	3,900,000	0	3,900,000	3,900,000	3,900,000	3,900,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2016-2020

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
F. Public Works (Continued)										
District Dept. of Energy and the Environment (KG0)	53,196,118	53,024,203	15,083,314	68,107,517	53,189,193	13,295,854	66,485,047	53,067,525	53,067,525	53,067,525
0602 Air Quality Construction Permits	86,125	116,000	51,518	167,518	116,000	34,548	150,548	116,000	116,000	116,000
0603 Fishing License	259,190	94,000	165,528	259,528	94,000	106,770	200,770	94,000	94,000	94,000
0609 LUST Trust Fund	340,030	0	68,500	68,500	0	29,000	29,000	0	0	0
0634 Soil Erosion/Sediment Control	1,102,176	1,486,686	892,857	2,379,543	1,487,954	212,736	1,700,690	1,487,954	1,487,954	1,487,954
0645 Pesticide Product Registration	1,513,609	1,900,000	280,000	2,180,000	1,900,000	471,191	2,371,191	1,900,000	1,900,000	1,900,000
0646 Storm Water Fees	0	1,352,000	0	1,352,000	1,352,000	332,027	1,684,027	1,352,000	1,352,000	1,352,000
0654 Storm Water Permit Review	23,961,615	13,500,000	6,425,269	19,925,269	13,500,000	5,916,661	19,416,661	13,500,000	13,500,000	13,500,000
0655 Storm Water In Lieu Fee	21,998	850,000	0	850,000	850,000	0	850,000	850,000	850,000	850,000
0662 Renewable Energy Development Fund	6,307,941	8,000,000	0	8,000,000	8,000,000	0	8,000,000	8,000,000	8,000,000	8,000,000
0663 Clean Land Fund/Brownfield Revitalization	5,623,168	100,000	1,942,039	2,042,039	100,000	1,746,115	1,846,115	100,000	100,000	100,000
0667 Wetlands Fund	1,899,901	23,945	977,751	1,001,696	23,945	853,538	877,483	0	0	0
0670 Anacostia River Clean Up Fund	3,784,410	2,100,000	960,449	3,060,449	2,100,000	767,392	2,867,392	2,100,000	2,100,000	2,100,000
0680 Payments from Independent Agencies	0	0	0	0	99,796	0	99,796	0	0	0
6201 Economy II	0	26,000	0	26,000	26,000	0	26,000	26,000	26,000	26,000
6202 Residential Aid Discount (RAD)	2	115,313	0	115,313	115,325	0	115,325	115,000	115,000	115,000
6203 Residential Essential Services (RES)	2	115,313	0	115,313	115,325	0	115,325	115,000	115,000	115,000
6204 WASA Utility Discount Program	2	115,464	0	115,464	115,480	0	115,480	115,000	115,000	115,000
6400 DC Municipal Aggregation Program	192,507	145,674	192,507	338,181	99,249	0	99,249	100,000	100,000	100,000
6500 Benchmarking Enforcement Fund	0	0	0	0	107,548	0	107,548	110,000	110,000	110,000
6700 Sustainable Energy Trust Fund	7,685,960	20,500,000	3,110,704	23,610,704	20,500,000	2,797,551	23,297,551	20,500,000	20,500,000	20,500,000
6800 Energy Assistance Trust Fund	414,705	2,286,571	13,429	2,300,000	2,286,571	28,325	2,314,896	2,286,571	2,286,571	2,286,571
6900 Special Energy Assessment Fund	2,778	197,237	2,763	200,000	200,000	0	200,000	200,000	200,000	200,000
Department of Public Works (KT0)	4,254,405	6,915,000	2,060,000	8,975,000	7,560,692	35,000	7,595,692	7,440,000	7,440,000	7,440,000
6000 General "O" Type Revenue Sources	0	275,000	0	275,000	500,000	0	500,000	500,000	500,000	500,000
6010 Super Can Program	200,000	115,000	160,000	275,000	115,000	35,000	150,000	115,000	115,000	115,000
6072 District Recycle Program	0	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6082 Solid Waste Disposal Fee Fund	4,054,405	4,600,000	1,900,000	6,500,000	4,734,692	0	4,734,692	4,700,000	4,700,000	4,700,000
6591 Clean City Fund	0	1,600,000	0	1,600,000	1,886,000	0	1,886,000	1,800,000	1,800,000	1,800,000

(Continued on next page)

Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2016-2020

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	End of	FY 2016	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	FY 2019	FY 2020
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
F. Public Works (Continued)										
Department of Motor Vehicles (KVO)	645,481	10,055,000	0	10,055,000	9,275,000	645,481	9,920,481	9,275,000	9,275,000	9,275,000
6000 General "O" Type Revenue Sources	0	4,230,000	0	4,230,000	3,525,000	0	3,525,000	3,525,000	3,525,000	3,525,000
6100 Fee - Out-of-State Vehicle Registration	0	325,000	0	325,000	250,000	0	250,000	250,000	250,000	250,000
6258 Motor Vehicle Inspection Station	645,481	5,500,000	0	5,500,000	5,500,000	645,481	6,145,481	5,500,000	5,500,000	5,500,000
D.C. Taxicab Commission (TCO)	2,060,972	7,299,000	1,500,000	8,799,000	7,842,448	0	7,842,448	7,899,000	7,899,000	7,899,000
2100 Justice Department Fingerprints	0	99,000	0	99,000	99,000	0	99,000	99,000	99,000	99,000
2200 Taxicab Assessment Act	58,226	0	0	0	0	0	0	0	0	0
2400 Public Vehicles for Hire Consumer Service	2,002,745	7,200,000	1,500,000	8,700,000	7,743,448	0	7,743,448	7,800,000	7,800,000	7,800,000
Sub-total: Public Works	74,758,481	144,392,518	27,709,982	172,102,500	154,166,943	15,694,335	169,861,278	152,700,135	152,700,135	152,700,135
G. Financing and Other										
DSO 6462 Public Space Rental Fees for Debt Service	0	5,114,000	0	5,114,000	5,319,000	0	5,319,000	5,531,000	5,753,000	5,983,000
PAO 0654 Storm Water Permit Review - Paygo	0	4,500,000	0	4,500,000	4,500,000	0	4,500,000	0	0	0
PAO 0670 Anacostia River Clean Up Fund	0	1,500,000	0	1,500,000	0	0	0	0	0	0
PAO 6330 Local Transportation Revenue (ROW) - Paygo	0	46,016,602	0	46,016,602	45,117,187	0	45,117,187	40,617,187	39,117,187	37,617,187
PAO 6901 DDOT Enterprise Fund - Non Tax Revenues - Paygo	0	1,309,891	0	1,309,891	0	0	0	0	0	0
PAO 6909 Transportation Infrastructure Mitigation - Paygo	0	458,653	0	458,653	0	0	0	0	0	0
KZO 6330 Transfer Dedicated Capital Revenues (ROW)	28,458	0	0	0	0	0	0	4,500,000	6,000,000	7,500,000
Sub-total: Financing and Other	28,458	58,899,146	0	58,899,146	54,936,187	0	54,936,187	50,648,187	50,870,187	51,100,187
District-Wide Total	277,970,679	524,376,035	95,537,191	619,913,226	537,853,866	62,882,866	600,736,731	539,238,892	547,834,284	551,135,135

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2016

TAX	DESCRIPTION	RATE	FY 2015 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has four property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes Class 2 – commercial property Class 3 – vacant real property Class 4 – blighted real property</p> <p>DC Code Citation: Title 47, Chapters 7-10, 13, 13A</p>	<p>Class 1 = \$0.85 per \$100 of assessed value</p> <p>Note: For Class 1 owner-occupied residential real property, the first \$71,400 of assessed value is exempt from tax.</p> <p>Class 2 = \$1.65 per \$100 for the first \$3 million of assessed value; \$1.85 per \$100 for assessed value more than \$3 million</p> <p>Class 3 = \$5.00 per \$100 of assessed value</p> <p>Class 4 = \$10.00 per \$100 of assessed value</p>	<p>\$2,154,320</p> <p>Amount is net of \$40,180 Tax Increment Financing (TIF/PILOT) transfer.</p>
PERSONAL PROPERTY TAX	<p>Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures.</p> <p>DC Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Note: The first \$225,000 of taxable value is excluded from tax.</p>	<p>\$57,225</p>
SALES AND USE TAX	<p>Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District.</p> <p>Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.</p> <p>The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction.</p> <p>DC Code Citation: Title 47, Chapters 20 and 22.</p>	<p>A five-tier rate structure is presently in effect:</p> <p>5.75% – General rate for tangible personal property and selected services</p> <p>6% – Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy DC Fund.</p> <p>10% – Restaurant meals, liquor for consumption off and on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center.</p> <p>14.5% – Hotels (transient accommodations)</p> <p>18% – Parking motor vehicles in commercial lots</p> <p>Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations.</p> <p>Note: The 18% parking in commercial lots tax is dedicated to WMATA</p> <p>Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$1,073,402</p> <p>Amount is net of transfers to: the Convention Center (\$116,448), the Tax Increment Financing (TIF) Fund (\$37,554), the Ballpark Revenue Fund (\$14,904), WMATA (\$67,446), Healthy Schools Fund (\$4,265), ABRA (\$1,170) and the Healthy D.C. Fund (\$106)</p>

TAX	DESCRIPTION	RATE	FY 2015 REVENUE (\$ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into DC by the holder of a wholesaler's license. DC Code Citation: Title 25, Chapter 9	Beer = \$2.79 per 31-gallon barrel Champagne/sparkling wine = \$0.45 per gallon Distilled Spirits = \$1.50 per gallon Light wine (alcohol content 14% or less) = \$0.30 per gallon Heavy wine (alcohol content above 14%) = \$0.40 per gallon	\$6,244
CIGARETTE TAX	Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt. DC Code Citation: Title 47, Chapter 24.	\$0.1455 per cigarette (\$2.91 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a \$0.41 per pack surtax in lieu of a retail sales tax (for packs of 20 or fewer cigarettes). For more than 20 per pack, the surtax will be incrementally increased by \$0.02 per each cigarette above 20. \$0.75 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	\$31,492
MOTOR VEHICLE EXCISE TAX	Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers. DC Code Citation: Title 50, Chapter 22.	Based on manufacturer's shipping weight: 6% of fair market value – 3,499 lbs or less 7% of fair market value – 3,500 to 4,999 lbs 8% of fair market value – more than 5,000 lbs.	\$46,607
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. DC Code Citation: Title 47, Chapter 18.	First \$10,000 = 4.0% \$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000 \$40,000 < \$60,000 = \$2,200 + 7.0% of excess above \$40,000 \$60,000 < \$350,000 = \$3,600 + 8.5% of excess above \$60,000 More than \$350,000 = \$28,250 + 8.95% of excess above \$350,000 Note: Excludes Social Security income and maximum \$3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	\$1,868,037
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. DC Code Citation: Title 47, Chapter 18.	9.4% of taxable income \$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million	\$308,027

TAX	DESCRIPTION	RATE	FY 2015 REVENUE (\$ in thousands)
UNINCORPORATED BUSINESS FRANCHISE TAX	<p>Tax on the net income of unincorporated businesses with gross receipts more than \$12,000. A 30% salary allowance for owners and a \$5,000 exemption are deductible from net income to arrive at taxable income.</p> <p>A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt.</p> <p>DC Code Citation: Title 47, Chapter 18.</p>	<p>9.4% of taxable income</p> <p>\$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million</p>	\$139,778
PUBLIC UTILITY TAX	<p>The tax is imposed on the gross receipts of telephone, television, and radio companies, and on the units delivered to customers of natural gas, electricity, and heating oil.</p> <p><i>D.C. Code Citation: Title 47, Chapter 25.</i></p>	<p>Television, radio and telephone companies: 10% of gross charges – residential 11% of gross charges – nonresidential</p> <p>Heating oil utilities: \$0.17 per gallon – residential \$0.187 per gallon – nonresidential</p> <p>Natural gas utilities: \$0.0707 per therm – residential \$0.07777 per therm – nonresidential</p> <p>Electric distribution utilities: \$0.0070 per kilowatt hour – residential \$0.0077 per kilowatt hour – nonresidential</p> <p>Note: The additional surcharges on non-residential customers are dedicated to the Ballpark Revenue Fund.</p>	<p>\$137,171</p> <p>Amount is net of \$8,681 Ballpark Revenue Fund transfer.</p>
TOLL TELECOMMUNICATIONS TAX	<p>Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers.</p> <p><i>D.C. Code Citation: Title 47, Chapter 39.</i></p>	<p>10% of gross charges – residential 11% of gross charges – nonresidential</p> <p>Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$53,524</p> <p>Amount is net of \$2,681 Ballpark Revenue Fund transfer.</p>
INSURANCE PREMIUMS TAX	<p>Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law.</p> <p><i>D.C. Code Citation: Title 31; Title 47, Chapter 26.</i></p>	<p>2.0% on policy and membership fees and net premium receipts; 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09).</p> <p>Note: The 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs is currently dedicated to the Healthy DC Fund.</p>	<p>\$59,702</p> <p>Amount is net of \$44,805 Healthy DC Fund Transfer.</p>
ESTATE TAX	<p>Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death.</p> <p><i>DC Code Citation: Title 47, Chapter 37.</i></p>	<p>Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.</p>	\$48,274

TAX	DESCRIPTION	RATE	FY 2015 REVENUE (\$ in thousands)
DEED RECORDATION TAX	<p>Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property.</p> <p><i>D.C. Code Citation: Title 42, Chapter 11.</i></p>	<p>1.45% of consideration or fair market value</p> <p>Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$219,185</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$38,680).</p>
DEED TRANSFER TAX	<p>Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed.</p> <p><i>D.C. Code Citation: Title 47, Chapter 9.</i></p>	<p>1.45% of consideration or fair market value</p> <p>Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$168,568</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$29,747).</p>
CO-OP RECORDATION	<p>Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax.</p> <p><i>DC Code Citation: Title 42, Chapter 11.</i></p>	<p>2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than \$400,000, the rate of the tax is 2.2%.</p>	<p>\$5,813</p>
ECONOMIC INTEREST TAX	<p>This tax is triggered by either one of the following two elements:</p> <p>(1) 80% or more of the assets of a corporation consist of real property located in the District of Columbia; or</p> <p>(2) More than 50% of the gross receipts of the entity are derived from ownership or disposition of real property in DC.</p> <p>The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation.</p> <p><i>DC Code Citation: Title 42, Chapter 11.</i></p>	<p>2.9% of consideration or fair market value</p>	<p>\$18,599</p>
PUBLIC SPACE RENTAL	<p>Tax on the commercial use of publicly owned property between the property line and the street.</p> <p><i>D.C. Code Citation: Title 10, Chapter 11.</i></p>	<p>Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank</p>	<p>\$36,122</p>

TAX	DESCRIPTION	RATE	FY 2015 REVENUE (\$ in thousands)
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District. D.C. Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue. Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	\$0 Amount is net of \$12,854 Nursing Facility Quality of Care Fund transfer
BALLPARK FEE	A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts. D.C. Code Citation: Title 47, Chapter 27B.	Ballpark Fee Schedule: District gross receipts \$5 million - \$8 million = \$5,500 District gross receipts \$8 million - \$12 million = \$10,800 District gross receipts \$12 million - \$16 million = \$14,000 District gross receipts over \$16 million = \$16,500 Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.	\$0 Amount is net of \$34,942 Ballpark Revenue Fund transfer.
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles. DC Code Citation: Title 47, Chapter 23	\$0.235 per gallon Note: All revenue from this tax is dedicated to the Highway Trust Fund.	\$0 Amount is net of \$25,256 Highway Trust Fund transfer.
ICF-IDD ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for individuals with intellectual or developmental disabilities (ICF-IDD) in the District. DC Code Citation: Title 47, Chapter 12D	5.5% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	\$0 Amount is net of \$5,032 transfer to Stevie Sellows.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2015

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Tax Expenditure Budget

FY 2016 - FY 2019

D.C. Law 13-161, the “Tax Expenditure Budget Review Act of 2000,”¹ requires the Chief Financial Officer to prepare a biennial tax expenditure budget that estimates the revenue loss to the District government resulting from tax expenditures during the current fiscal year and the next two fiscal years. The law defines “tax expenditures” as “the revenue losses attributable to provisions of federal law and the laws of the District of Columbia that allow, in whole or in part, a special exclusion, exemption, or deduction from taxes or which provide a special credit, a preferential rate of tax, or a deferral of tax liability.”²

This report, which estimates the revenue forgone due to tax expenditures in fiscal years 2016 through 2019,³ covers more than 200 separate tax provisions.

The Importance of Tax Expenditures

Tax expenditures are often described as “spending by another name,” or “disguised spending.” Policymakers use tax abatements, credits, deductions, deferrals, and exclusions to promote a wide range of policy goals in education, human services, public safety, economic development, environmental protection, and other areas. Instead of pursuing these objectives through direct spending, policymakers use tax reductions to favor particular activities (such as hiring new employees) or to transfer resources to particular groups (such as the blind or elderly). For example, a program to expand access to higher education could offer tax deductions for college savings instead of increasing student loans or grants. Regardless of which approach the government uses, there is a real resource cost in terms of forgone revenue or direct expenditures.

Tax expenditures are frequently used as a policy tool in the District of Columbia. More than 100 tax expenditures result from federal tax provisions that are mirrored in the D.C. income tax. These are known as “federal conformity tax expenditures.” An example is the home mortgage interest deduction: the District follows the federal practice of allowing taxpayers to deduct home mortgage interest payments from their individual income tax liability. In addition, there are more than 100 tax preferences established by local law. Both types of tax expenditures (federal conformity and local) warrant regular scrutiny to make sure they are effective, efficient, and equitable, and to highlight the tradeoffs between tax expenditures and other programs.

Since the previous tax expenditure budget was published in 2014, policymakers have established six new local tax expenditures. These involve: (1) location incentives for qualified high technology companies (2) urban farming and food security, (3) alternative fuel vehicle conversion and infrastructure credit, (4) deeds to property transferred to a named beneficiary of a revocable transfer on death, (5) exemption on security interest instrument, and (6) investment funds exemption from unincorporated business franchise tax. Since the previous report, two local tax expenditures have been removed as it is no longer possible for anyone to take the provisions, based on their terms. These are the job growth tax credit and the credit for qualified social electronic commerce companies. Policymakers also repealed three local tax expenditures: the first-time homebuyer credit for D.C. government employees, the subtraction for long-term care insurance premiums, and the exclusion for D.C. and federal government pension income.

¹ D.C. Law 13-161 took effect on October 4, 2000, and is codified in § 47-318 and § 47-318.01 of the D.C. Official Code.

² See D.C. Official Code § 47-318(6).

³ Although the law requires the tax expenditure budget to estimate the revenue loss for the current fiscal year and the subsequent two fiscal years, this report covers the current year and the subsequent *three* fiscal years in order to be consistent with the District’s four-year financial plan and budget.

Tax expenditures differ from direct expenditures in several respects. Direct spending programs in the District receive an annual appropriation and the proposed funding levels are reviewed during the annual budget cycle. By contrast, tax expenditures remain in place unless policymakers act to modify or repeal them; in this respect, they are similar to entitlement programs. Direct spending programs are itemized on the expenditure side of the budget, whereas revenues are shown in the budget as aggregate receipts without an itemization of tax expenditures.

The tax expenditure budget aims to subject tax preferences to the same scrutiny as direct appropriations. The itemization of tax expenditures provides policymakers with a more complete picture of how the government uses its resources and should help officials consider ways to reallocate resources more effectively. For example, if ineffective or outmoded tax expenditures were eliminated, policymakers could free up resources to expand high-priority direct spending programs or cut tax rates. This exercise is designed to provide policymakers with the information they need about tax expenditures to make sound fiscal policy decisions.

Structure of the Tax Expenditure Budget

The tax expenditure budget for FY 2016 – FY 2019 is presented in Table 3-19 at the end of this section. The table classifies each tax expenditure by the type of tax and provides the statutory authority, year of enactment, policy area, and estimated revenue loss for fiscal years 2016 through 2019. In addition, an expanded version of the tax expenditure budget which describes the purpose, structure, and eligibility criteria for each provision will be published by the Office of Revenue Analysis (ORA) and posted on the CFO's internet site at www.cfo.dc.gov.

All of the federal conformity expenditures flow through to the District's individual and business income taxes; the federal government does not impose property taxes or sales taxes. By conforming to the federal definition of adjusted gross income (with several exceptions), the District thereby adopts most of the exclusions and deductions from income that are part of the federal personal and corporate income tax systems. Most other states with an income tax follow a similar practice.

The provisions in the tax expenditure budget are classified by the following types:

- exclusions, which are items that are not considered part of a taxpayer's gross income for tax purposes, even though they increase his or her resources or wealth. Exclusions do not have to be reported on a tax return but still cause adjusted gross income to be lower than it otherwise would be. Employer contributions to health and retirement plans are examples.
- exemptions, which are per-person reductions in taxable income that taxpayers can claim because of their status or circumstances (such as being a senior citizen).
- adjustments, which are reductions in taxable income that are available to all tax filers who meet certain criteria, regardless of whether or not they itemize their deductions. Adjustments are also known as "above-the-line" deductions and are entered on the tax return.
- deductions, which are reductions to taxable income that must be itemized on the tax form. This option is not available to those who choose the standard deduction.
- subtractions, which are reductions from federal adjusted gross income that are used to derive District of Columbia adjusted gross income. Subtractions reflect income that is taxed by the federal government but not by the D.C. government.
- credits, which reduce tax liability directly instead of reducing the amount of income subject to taxation. Credits can be refundable (if the amount of the credit exceeds tax liability, the taxpayer gets the difference

as a direct refund) or non-refundable (the amount of the credit cannot exceed tax liability).

- abatements, which are reductions in tax liability (typically real property tax liability) that are often applied on a percentage basis or through a negotiated process.
- deferrals, which delay the recognition of income to a future year or years. Because they shift the timing of tax payments, deferrals function like interest-free loans to the taxpayer.
- rebates, which are refunds provided to qualifying taxpayers as a separate payment (as contrasted with tax credits that are first applied as a reduction of tax liability).
- special rules, a category that is used for federal tax expenditures that involve blended tax rates or special accounting procedures and do not fit neatly into any other category.

Each tax expenditure was also classified by one of 17 policy or program areas, such as education, health, social policy, and transportation. The policy areas largely mirror the categories used by the Joint Committee on Taxation (JCT) of the U.S. Congress in order to facilitate comparisons. Nevertheless, the categories were modified and expanded in several cases to make them more relevant to the District of Columbia. For example, the “business and commerce” category used by the JCT was changed to “economic development” to reflect a policy focus of particular importance in the District, and a “public safety” category was added (there are no public safety tax expenditures at the federal level).

The four policy areas with the largest number of federal conformity provisions are economic development (27 tax expenditures), income security (15), education (10), and health (10). Nevertheless, the ordering of federal conformity tax expenditures by estimated revenue loss for each policy area (FY 2016) produces a different ranking. Income security provisions account for the largest estimated revenue loss due to the forgone revenue from employer-provided fringe benefits such as pension contributions, which are excluded from the employee’s taxable income (as are the earnings on those contributions). Health provisions rank second in revenue loss for federal conformity provisions, followed by housing and economic development. Many federal tax expenditures that are classified under economic development concern the definition or timing of different types of business income, expenses, reserves, and depreciation.

The local tax provisions can be divided into two groups: the categorical and the individual tax provisions. Categorical provisions, or those which anyone who is eligible may take advantage of, constitute the majority of the District’s foregone revenue due to tax expenditure provisions. Individual tax expenditures are those provisions for which an individual entity or organization was awarded a tax preference based on specific circumstances. The four policy areas with the largest number of categorical tax expenditures are housing (38 tax expenditures), economic development (25), social policy (14), and income security (14). Once again, the ordering of local tax expenditures by estimated revenue loss for each policy area produces a different ranking.⁴ Tax preferences targeted to economic development make up the largest category of District spending through the tax code. This total includes the sales tax exemption for professional and personal services, as well as transportation and communications services, which together make up 90 percent of the total for economic development. Tax preferences for social policy, including sales and property tax exemptions for churches and nonprofit organizations, as well as the sales tax exemption for groceries, comprise the second largest aggregate amount of spending through the tax code by policy area. Thus far, 38 individual tax expenditures have been identified, of which 32 are housing related. The tax provision enacted in 2015 for the soccer stadium has the largest estimated forgone revenue of \$76.1 million.

⁴ The estimated revenue loss in these calculations was for FY 2016.

Important Caveats

A particular caution about the interpretation of the revenue loss estimates in the tax expenditure budget deserves emphasis. The forgone revenue estimate is intended to measure what is being “spent” through the tax system, or the amount of relief or subsidy provided through that provision. Nevertheless, the forgone revenue is not identical to the amount of revenue that could be gained by repealing the tax expenditure. There are three main reasons why:

- First, the estimates of revenue loss are “static” and therefore do not reflect behavioral changes that might occur if a tax expenditure were repealed. For example, if the District eliminated the local supplement to the federal earned income tax credit, people might reduce their hours of work and their income tax payments could also drop.
- Second, the revenue loss for each tax expenditure is estimated independently, which does not account for interaction effects among different tax provisions. For example, D.C. law establishes that taxpayers may not claim both the local supplement to the earned income tax credit and the D.C. low-income credit. If the local earned income credit were abolished, more taxpayers might then claim the low-income credit.
- Third, the D.C. government might not be able to collect the full amount owed for administrative reasons. For example, if the District disallowed for local income tax purposes an exemption or exclusion that is allowed on the federal income tax (a process known as “decoupling”), the District would probably not recoup all of the forgone revenue. The reason is that taxpayers would have to make a separate calculation on their District income taxes to add back the dollars that had been excluded, and compliance with this requirement would not be universal (nor would audits detect all violations).

Because of the factors described above, the total forgone revenue from tax expenditures is not equivalent to the sum of the individual estimates of forgone revenue. The U.S. Government Accountability Office states that:

While sufficiently reliable as a gauge of general magnitude, the sum of the individual revenue loss estimates has important limitations in that any interactions between tax expenditures will not be reflected in the sum. Thus, the revenue loss from all or several tax expenditures together might be greater or less than the sum of the estimated revenue losses from the individual tax expenditures, and no measure of the size or the magnitude of these potential interactions or behavioral responses to all or several tax expenditures is available.⁵

Methodology

Summary statistics from the Office of Tax and Revenue (OTR) from D.C. tax returns were an important source of data for the tax expenditure budget and were particularly useful for estimating the forgone revenue from local income tax provisions. Unfortunately, in many instances tax expenditures cannot be estimated from available tax data because they involve income, property, or economic activity that is not taxed, and the relevant information is never reported to the tax office. Therefore, ORA often used data from federal sources (such as the Census Bureau and the Bureau of Economic Analysis) and D.C. government agencies to estimate the number of beneficiaries and the revenue lost from certain tax expenditures.

OTR generally lacks information on federal conformity income tax expenditures because the amounts excluded are not reported and the amounts deducted are subtracted from federal adjusted gross income, which is the starting point for a D.C. income tax return. Therefore, ORA’s federal conformity estimates represent a District of Columbia portion of the nationwide tax expenditure estimates prepared by the JCT.⁶ ORA estimated the D.C. portion using two fractions: (1) a ratio representing the D.C. share of the relevant activity or population, such as D.C. taxable income divided by national taxable income, and (2) a ratio representing the D.C. average tax rate divided by the U.S. average tax rate.

⁵ U.S. Government Accountability Office, Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined (GAO-05-960, September 2005), p. 3.

⁶ In some cases, ORA used tax expenditure estimates from the U.S. Department of the Treasury and the Congressional Budget Office when data from the Joint Committee on Taxation were not available.

Because of the methodological challenges and data issues, it is important to view the revenue estimates as indicating orders of magnitude rather than providing precise point estimates.

The following is a summary of key terms that are used in the summary table:

- too small: refers to a federal tax expenditure with forgone revenue that was less than \$50 million annually, according to the JCT. The revenue loss to the District from conforming to the federal policy would be very close to zero.
- sunset: means that there will be no revenue loss because the provision has expired.
- minimal: refers to a local tax expenditure for which precise data are lacking, but the forgone revenue is estimated to be less than \$50,000 per year.
- no estimate: refers to a local tax expenditure for which precise data are lacking, but for which the revenue loss might not be minimal. In addition, “no estimate” refers to cases in which calculations cannot be made because there are fewer than three claimants. In order to protect the confidentiality of individual tax records, U.S. Internal Revenue Service rules provide that, “No statistical tabulations may be released with cells containing data from fewer than three returns.”

Table 3-19

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Federal Conformity Estimates
(Individual and Corporate Income Taxes)

No	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
Federal Exclusions								
1	Capital gains on assets transferred at death	Economic development	1921	1001, 1002, 1014, 1015, 1023, 1040, 1221, and 1222	\$17,702	\$18,186	\$18,939	\$19,800
2	Capital gains on assets transferred as a gift	Economic development	1921	1015	\$2,725	\$2,993	\$3,282	\$3,242
3	Cash accounting, other than agriculture	Economic development	1916	446 and 448	\$2,272	\$2,272	\$2,375	\$2,375
4	Credit union income	Economic development	1937	501(c)(14) and 12 USC 1768	\$2,440	\$2,542	\$2,745	\$2,949
5	Distribution from redemption of stock to pay taxes imposed at death	Economic development	1950	303	too small	too small	too small	too small
6	Gain on like-kind exchanges	Economic development	1921	1031	\$17,513	\$17,927	\$18,440	\$19,164
7	Imputed interest	Economic development	1964	163(e), 483, 1274, and 1274A	\$387	\$452	\$452	\$452
8	Interest on small-issue qualified private-activity bonds	Economic development	1968	103, 141, 144, and 146	\$515	\$515	\$515	\$515
9	Magazine, paperback, and record returns	Economic development	1978	458	too small	too small	too small	too small
10	Small business stock gains	Economic development	1993	1202	\$905	\$905	\$996	\$996
11	Discharge of certain student loan debt	Education	1984	108(f), 20 USC 1087ee(a)(5) and 42 USC 2541-1(g)(3)	\$192	\$192	\$192	\$192
12	Earnings of Coverdell education savings accounts	Education	1998	530	\$96	\$96	\$96	\$96
13	Earnings of qualified tuition programs	Education	1997	529	\$865	\$1,154	\$1,346	\$1,442
14	Employer-provided education assistance	Education	1978	127	\$915	\$915	\$991	\$991
15	Employer-provided tuition reduction	Education	1984	117(d)	\$229	\$229	\$229	\$229
16	Interest on education savings bonds	Education	1988	135	too small	too small	too small	too small
17	Interest on state and local private-activity bonds issued to finance education facilities	Education	1986	103, 141, 142(k), 145, 146, and 501(c)(3)	\$4,641	\$4,895	\$5,156	\$5,410
18	Interest on state and local private-activity student loan bonds	Education	1965	103, 141, 144(b), and 146	\$776	\$776	\$903	\$903

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

					Revenue Forgone (\$ in thousands)			
No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	FY 2016	FY 2017	FY 2018	FY 2019
	Federal Exclusions (cont.)							
19	Scholarship and fellowship income	Education	1954	117	\$2,788	\$2,884	\$3,076	\$3,269
20	Cafeteria plan benefits	Employment	1974	125	\$27,524	\$28,668	\$30,041	\$30,650
21	Employee awards	Employment	1986	74(c) and 274(j)	\$229	\$229	\$229	\$305
22	Employee stock ownership plans	Employment	1974	401(a)(28), 404(a)(9), 404(k), 415(c)(6), 512 (e), 1042, 4975(d)(3), 4978, and 4979A	\$1,283	\$1,363	\$1,363	\$1,444
23	Employer-paid meals and lodging (other than military)	Employment	1918	119 and 132(e)(2)	\$1,601	\$1,677	\$1,754	\$1,830
24	Housing allowance for ministers	Employment	1921	107 and 265	\$610	\$610	\$610	\$610
25	Miscellaneous fringe benefits	Employment	1984	117(d) and 132	\$5,871	\$5,947	\$6,100	\$6,252
26	Spread of acquisition of stock under incentive stock option plans and employee stock purchase plans	Employment	1981	422 and 423	(\$638)	(\$720)	(\$639)	(\$639)
27	Voluntary employees' beneficiary association income	Employment	1928	419, 419A, 501(a), 501(c)(9), and 4976	\$2,440	\$2,516	\$2,516	\$2,592
28	Interest on state and local private-activity bonds issued to support energy facilities	Energy	1980	103, 141, 142(f), and 146	too small	too small	too small	too small
29	Accrued interest on savings bonds	General fiscal assistance	1951	454(c)	\$839	\$839	\$839	\$839
30	Allocation of interest expenses attributable to tax-exempt bond interest by financial institutions (bonds interest for private nonprofit educational facilities)	General fiscal assistance	2009	141, 265(a), 265(b), and 291(e)	\$508	\$508	\$508	\$508
31	Interest on public-purpose state and local bonds	General fiscal assistance	1913	103, 141, and 146	\$31,412	\$32,291	\$34,548	\$35,513
32	Employer contributions for medical insurance premiums and medical care	Health	1918	105, 106, and 125	\$108,174	\$113,891	\$120,059	\$127,431
33	Interest on state and local private-activity bonds issued to support non-profit hospital construction	Health	1913	103, 141, 145(b), 145(c), 146, and 501(c)(3)	\$2,194	\$2,367	\$2,367	\$2,454
34	Medical care and TriCare medical insurance for military dependents, retirees, retiree dependents, and veterans	Health	1986	112 and 134	\$1,136	\$1,178	\$1,220	\$1,220

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
	Federal Exclusions (Continued)							
35	Medicare Part A -- hospital insurance benefits	Health	1970	N.A./administrative	\$15,306	\$16,059	\$17,063	\$17,899
36	Medicare Part B -- supplementary medical benefits	Health	1970	N.A./administrative	\$10,790	\$11,375	\$11,961	\$12,588
37	Medicare Part D -- prescription drug benefits	Health	2003	N.A./administrative	\$3,764	\$3,847	\$3,889	\$3,973
38	Capital gain on sale of principal residence	Housing	1997	121	\$34,683	\$36,596	\$38,510	\$40,662
39	Interest on state and local private-activity bonds issued to finance housing	Housing	1980	103, 141, 143, and 146	\$1,143	\$1,229	\$1,316	\$1,316
40	Compensatory damages for physical injury or sickness	Income security	1918	104(a)(2) - 104(a)(5)	\$1,279	\$1,279	\$1,279	\$1,354
41	Disaster mitigation payments	Income security	2005	139	too small	too small	too small	too small
42	Employer contributions for premiums on accident and disability insurance	Income security	1954	105 and 106	\$3,159	\$3,310	\$3,460	\$3,611
43	Employer contributions for premiums on group-term life insurance	Income security	1920	79	\$2,407	\$2,482	\$2,482	\$2,558
44	Employer pension contributions and earnings plans	Income security	1921	401-407, 410-418E, and 457	\$112,386	\$129,763	\$152,481	\$171,212
45	Income of trusts to finance supplemental unemployment benefits	Income security	1960	501(17)(A)	\$15	\$23	\$30	\$30
46	Investment income on life insurance and annuity contracts	Income security	1913	72, 101, 7702, and 7702A	\$38,095	\$38,813	\$39,896	\$40,853
47	Public assistance cash benefits	Income security	1933	N.A./administrative	\$3,684	\$3,772	\$3,684	\$3,684
48	Roth IRA earnings and distributions	Income security	1997	219, 408 and 408A	\$7,803	\$8,427	\$9,051	\$9,715
49	Social Security and Railroad Retirement benefits	Income security	1938	86	\$12,623	\$13,356	\$14,089	\$14,918
50	Survivor annuities paid to families of public safety officers	Income security	1997	101(h)	too small	too small	too small	too small
51	Workers' compensation benefits	Income security	1918	104(a)(1)	\$3,761	\$3,836	\$3,912	\$3,987
52	Active income of controlled foreign corporations	International commerce	1909	11, 882, and 951-964	\$107,509	\$112,544	\$116,592	\$121,627

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Federal Conformity Estimates (Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
53	Allowances for federal employees working abroad	International commerce	1943	912	\$7,854	\$8,211	\$8,211	\$8,568
54	Income earned abroad by U.S. citizens	International commerce	1926	911	\$5,855	\$6,294	\$6,660	\$7,026
55	Inventory property sales source rule exception	International commerce	1921	861, 862, 863, and 865	\$1,678	\$1,777	\$1,777	\$1,777
56	Benefits, allowances, and certain pay for armed forces personnel	National defense	1925	112 and 134	\$2,522	\$2,690	\$2,858	\$2,942
57	Combat pay	National defense	1918	112	\$588	\$630	\$672	\$672
58	Military disability benefits	National defense	1942	104(a)(4), 104(a)(5) and 104(b)	\$126	\$126	\$126	\$126
59	Contributions in aid of construction for water and sewer utilities	Natural resources and environment	1996	118(c) and 118(d)	too small	too small	too small	too small
60	Earnings of certain environmental settlement funds	Natural resources and environment	2005	468B	too small	too small	too small	too small
61	Energy conservation subsidies provided by public utilities	Natural resources and environment	1992	136	too small	too small	too small	too small
62	Interest on state and local private-activity bonds issued to finance water, sewer, and hazardous-waste facilities	Natural resources and environment	1968	103, 141, 142, and 146	\$515	\$515	\$642	\$769
63	Employer-provided adoption assistance	Natural resources and environment	1996	23 and 137	\$305	\$305	\$381	\$381
64	Employer-provided dependent care	Social policy	1981	45F	\$3,660	\$3,660	\$3,660	\$3,736
65	Foster care payments	Social policy	1982	131	\$451	\$451	\$451	\$451
66	Employer-provided transportation assistance	Transportation	1992	132(f)	\$3,965	\$4,193	\$4,346	\$4,498
67	Interest on state and local private-activity bonds issued to finance airport, dock and mass commuting facilities	Transportation	1968	103, 141, 142, and 146	\$1,291	\$1,291	\$1,291	\$1,418
68	Interest on state and local private-activity bonds issued to finance highway projects and rail-truck transfer facilities	Transportation	2005	103, 141, 142(m), and 146	\$127	\$127	\$261	\$261
69	G.I. Bill education benefits	Veterans' benefits	1917	38 USC 5301	\$715	\$775	\$830	\$876
70	Veterans' benefits and services	Veterans' benefits	1917	38 USC 5301	\$4,064	\$3,979	\$3,894	\$4,275

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Federal Conformity Estimates (Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
Federal Adjustments								
71	Interest on student loans	Education	1997	221	\$2,019	\$2,115	\$2,211	\$2,307
72	Contributions to health savings accounts	Health	2003	223	\$878	\$1,004	\$1,171	\$1,380
73	Health insurance premiums and long-term care insurance premiums paid by the self-employed	Health	1986	162(l)	\$2,926	\$3,098	\$2,754	\$2,754
74	Contributions to self-employment retirement plans	Income security	1962	401-407, 410-418E, and 457	\$64,043	\$70,372	\$77,135	\$84,606
75	Employee contributions to traditional Individual Retirement Accounts	Income security	1974	219 and 408	\$6,359	\$6,404	\$6,506	\$6,823
76	Overnight travel expenses of National Guard and Reserve members	National defense	2003	62(a)(2)(E) and 162(p)	\$42	\$42	\$42	\$42
Federal Deductions								
77	Accelerated depreciation of buildings other than rental housing	Economic development	1954	167 and 168	\$385	\$385	\$385	\$385
78	Accelerated depreciation of equipment	Economic development	1954	167 and 168	\$7,453	\$7,453	\$7,453	\$7,453
79	Small life insurance company taxable income	Economic development	1984	806	too small	too small	too small	too small
80	Amortization of business start-up costs	Economic development	1980	195	too small	too small	\$108	\$216
81	Completed contract rules	Economic development	1986	460	\$1,076	\$1,076	\$1,184	\$1,184
82	Exception from passive loss rules for \$25,000 of rental real estate loss	Economic development	1986	469(i)	\$5,713	\$6,050	\$6,386	\$6,717
83	Expensing of depreciable small business property	Economic development	1958	179	\$4,054	\$2,198	\$2,095	\$1,674
84	Expensing of magazine circulation expenditures	Economic development	1950	173	\$94	too small	too small	too small
85	Gain on non-dealer installment sales	Economic development	1986	453 and 453A(b)	\$7,082	\$6,759	\$6,599	\$6,599
86	Life insurance company reserves	Economic development	1984	803(a)(2), 805(a)(2), and 807	\$3,159	\$3,258	\$3,258	\$3,258
87	Loss from sale of small business corporation stock	Economic development	1958	1244	\$51	\$51	\$51	\$51

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Federal Conformity Estimates (Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
Federal Deductions								
88	Property and casualty insurance company reserves	Economic development	1986	832(b)	\$395	\$395	\$395	\$494
89	Research and development expenditures	Economic development	1954	174 and 59 (e)	\$5,227	\$5,721	\$6,017	\$6,017
90	Amortization of certified pollution control facilities	Energy	2005	169(d)(5)	\$395	\$296	\$296	\$296
91	Depreciation recovery periods for specific energy property	Energy	1986	168(e)	\$889	\$790	\$691	\$691
92	Blue Cross and Blue Shield companies	Health	1986	833	\$407	\$407	\$407	\$508
93	Medical and dental care expenses	Health	1942	213	\$7,586	\$7,791	\$8,337	\$9,363
94	Accelerated depreciation of rental housing	Housing	1954	167 and 168	\$4,713	\$4,607	\$4,607	\$4,500
95	Mortgage interest on owner-occupied residences	Housing	1913	163(h)	\$62,047	\$67,929	\$74,053	\$77,679
96	State and local property taxes on owner-occupied residences	Housing	1913	164	\$17,520	\$18,631	\$19,792	\$20,852
97	Casualty and theft losses	Income security	1913	165(c)(3), 165(e), and 165(h) - 165(k)	\$303	\$303	\$303	\$364
98	Deduction of foreign taxes instead of a credit	International commerce	1913	901	\$232	\$232	\$232	\$232
99	Charitable contributions	Social policy	1917/1935	170 and 642(c)	\$47,805	\$49,283	\$50,866	\$52,555
100	Costs of removing architectural and transportation barriers to the disabled and elderly	Social policy	1976	190	too small	too small	too small	too small

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Federal Conformity Estimates

					Revenue Forgone (\$ in thousands)			
No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	FY 2016	FY 2017	FY 2018	FY 2019
Federal Special Rules								
101	60-40 rule for gain or loss from section 1256 contracts	Economic development	1981	1256	\$1,099	\$1,099	\$1,099	\$1,099
102	Interest rate and discounting period assumptions for reserves of property and casualty insurance companies	Economic development	1986	831, 832(b), and 846	\$2,728	\$2,728	\$2,728	\$2,728
103	Inventory accounting	Economic development	1938	475, 491-492	\$2,082	\$2,082	\$2,082	\$2,187
104	Special alternative tax on small property and casualty insurance companies	Economic development	1954	321(a), 501(c)(15), 832, and 834	\$108	\$108	\$108	\$108
105	Apportionment of research and development expenses for determining foreign tax credits	International commerce	1977	861-863 and 904	\$197	\$197	\$197	\$197
106	Interest-charge domestic international sales corporations	International commerce	1986	991-997	\$592	\$592	\$691	\$691

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
	D.C. INCOME TAX (Individual and Corporate Income Taxes)							
	Exemptions							
1	Additional personal exemption for the blind	Income security	1987	§ 47-1806.02(d)	\$90	\$90	\$93	\$96
2	Additional personal exemption for the elderly	Income security	1987	§ 47-1806.02(e)	\$5,139	\$5,139	\$5,283	\$5,428
3	Investment funds exemption from unincorporated business franchise tax	Income security	2014	§ 47-1808.01(6)	\$4,620	\$4,851	\$5,094	\$5,348
	Subtractions from Federal Adjusted Gross Income							
4	Qualified high-technology companies: depreciable business assets	Economic development	2001	§ 47.1803.3(a)(18)	no estimate	no estimate	no estimate	no estimate
5	College savings plan contributions	Education	2001	§ 47-4501 - § 47-4512	\$1,163	\$1,163	\$1,163	\$1,163
6	Public school teacher expenses	Education	2007	§ 47-1803.03(b-2)	\$122	\$122	\$122	\$122
7	Health insurance premiums paid for a same-sex spouse or domestic partner (business income tax)	Health	2006	§ 47-1803.02(a)(2)(W)	\$376	\$397	\$419	\$442
8	Health insurance premiums paid for a same-sex spouse or domestic partner (personal income tax)	Health	1992	§47-1803.03(a)(15)	\$93	\$97	\$101	\$105
9	Health professional loan repayments	Health	2006	§ 7-751.01 - § 7-751.16	\$76	\$76	\$76	\$76
10	D.C. and federal government survivor benefits	Income security	1987	§ 47-1803.02(a)(2)(N)	\$4,522	\$4,717	\$4,915	\$5,128
11	Housing relocation assistance	Housing	2002	§ 42-2851.05	minimal	minimal	minimal	minimal
12	Disability payments for the permanently and totally disabled	Income security	1985	§ 47-1803.02(a)(2)(M)	\$95	\$99	\$103	\$108
13	Income of persons with a permanent and total disability	Income security	2005	§ 47-1803.02(a)(2)(V)	\$604	\$630	\$656	\$684
14	Taxable amount of social security benefits and railroad retirement	Income security	1985	§ 47-1803.02(a)(2)(L)	\$27,819	\$29,018	\$30,239	\$31,546

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
Subtractions from Federal Adjusted Gross Income (Continued)								
15	Social Security benefits for retired workers	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #14	included in #14	included in #14	included in #14
16	Social Security benefits for survivors and dependents	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #14	included in #14	included in #14	included in #14
17	Social Security benefits for the disabled	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #14	included in #14	included in #14	included in #14
18	Rental assistance to police officers	Public safety	1993	§ 42-2902	minimal	minimal	minimal	minimal
19	Compensatory damages awarded in a discrimination case	Social policy	2002	§ 47-1803.02(a)(2)(U) and § 47-1806.10	\$34	\$35	\$37	\$38
20	Poverty lawyer loan assistance	Social policy	2007	§ 47-1803.02(a)(2)(X)	\$44	\$44	\$44	\$44
Credits								
21	Qualified high-technology companies: business income tax exemption and reduction	Economic development	2001	§ 47-1817.06	\$16,891	\$17,651	\$18,446	\$19,276
22	Qualified high-technology companies: employee relocation incentives	Economic development	2001	§ 47-1817.02	included in #21	included in #21	included in #21	included in #21
23	Qualified high-technology companies: employment incentives	Economic development	2001	§ 47-1817.03	included in #21	included in #21	included in #21	included in #21
24	Qualified high-technology companies: incentives to employ disadvantaged workers	Economic development	2001	§ 47-1817.05	included in #21	included in #21	included in #21	included in #21
25	Qualified high-technology companies: incentives to retrain disadvantaged workers	Economic development	2001	§ 47-1817.04	included in #21	included in #21	included in #21	included in #21
26	First-time home purchase for D.C. government employees	Employment	2000	§ 42-2506	\$180	\$144	\$108	\$72
27	Lower-income, long-term homeownership	Housing	2002	§ 47-1806.09 - § 47-1806.09f	\$4	\$4	\$4	\$4
28	Property tax circuit-breaker	Housing	1977	§ 47-1806.06	\$15,477	\$16,373	\$17,320	\$18,322
29	Earned income tax credit	Income security	2000	§ 47-1806.04(f)	\$65,096	\$66,543	\$67,751	\$68,930

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
Credits (Continued)								
30	Low-income credit	Income security	1987	§ 47-1806.04(e)	\$1,880	\$1,880	\$1,880	\$1,880
31	Tax credit for farm to food donations (personal income tax)	Income security	2015	§ 47-1806.14	no estimate	no estimate	no estimate	no estimate
32	Tax credit for farm to food donations (business income tax)	Income security	2015	§ 47-1807.12 and § 47-1808.12	no estimate	no estimate	no estimate	no estimate
33	Child and dependent care	Social policy	1977	§ 47-1806.04(c)	\$12,078	\$12,078	\$12,078	\$12,078
34	Alternative fuel vehicle conversion and infrastructure credit (personal income tax)	Transportation	2015	§ 47-1806.13 and § 47-1806.12	\$661	\$842	\$1,078	\$1,078
35	Alternative fuel vehicle conversion and infrastructure credit (business income tax)	Transportation	2015	§ 47-1807.10 and § 47-1807.11	no estimate	no estimate	no estimate	no estimate

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
REAL PROPERTY TAX								
Abatements								
36	New or improved buildings used by high-technology companies	Economic development	2001	§ 47-811.03	\$37	\$37	\$0	\$0
37	Non-profit organizations locating in designated neighborhoods	Economic development	2010	§ 47-857.11 - § 47-857.16	\$153	\$153	\$153	\$153
38	Qualified High Technology Companies: location incentives	Economic development	2015	§ 47-1817.01(5)	\$0	\$3,000	\$3,000	\$3,000
39	New residential developments	Housing	2002	§ 47-857.01 - § 47-857.10	\$1,540	\$1,346	\$1,134	\$520
40	NoMA residential developments	Housing	2009	§ 47-859.01 - § 47-859.05	\$5,000	\$5,000	\$5,000	\$5,000
41	Urban farming and food security	Social Policy	2014	§ 47-868	\$341	\$289	\$286	\$284
Exemptions								
42	Development of a qualified supermarket, restaurant, or retail store	Economic development	1988	§ 47-1002(23)	\$6,140	\$6,263	\$6,389	\$6,516
43	High-technology commercial real estate database and service providers	Economic development	2010	§ 47-4626	\$700	\$700	\$700	\$585
44	Educational institutions	Education	1942	§ 47-1002(10)	\$124,128	\$124,748	\$125,372	\$125,999
45	Libraries	Education	1942	§ 47-1002(7)	\$425	\$427	\$429	\$431
46	Embassies, chanceries, and associated properties of foreign governments	General law	1942	§ 47-1002(3)	\$49,298	\$49,544	\$49,792	\$50,041
47	Federal government property	General law	1942	§ 47-1002(1)	\$876,621	\$881,004	\$885,409	\$889,836
48	District of Columbia government property	General law	1942	§ 47-1002(2)	\$215,928	\$221,758	\$229,741	\$237,323
49	Miscellaneous exemptions	General law	multiple years	multiple code sections	\$122,654	\$123,267	\$123,884	\$124,503
50	Hospital buildings	Health	1942	§ 47-1002(9)	\$15,216	\$15,292	\$15,368	\$15,445
51	Historic property	Housing	1974	§ 47-842 - § 47-844	\$9	\$9	\$9	\$10
52	Homestead exemption	Housing	1978	§ 47-850	\$58,443	\$59,027	\$59,617	\$60,213

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
Exemptions (Continued)								
53	Lower-income homeownership households and cooperative housing associations	Housing	1983	§ 47-3503	\$9,761	\$9,809	\$9,858	\$9,908
54	Multi-family and single-family rental and cooperative housing for low- and moderate-income persons	Housing	1978	§ 47-1002(20)	\$1,085	\$1,090	\$1,095	\$1,101
55	Nonprofit housing associations	Housing	1983	§ 47-3505	\$10,845	\$10,899	\$10,954	\$11,008
56	Nonprofit affordable housing developers	Housing	2012	§ 47-1005.02	\$400	\$500	\$550	\$600
57	Correctional Treatment Facility	Public safety	1997	§ 47-1002(25)	\$3,523	\$3,629	\$3,738	\$3,850
58	Art galleries	Social policy	1942	§ 47-1002(6)	\$2,423	\$2,435	\$2,447	\$2,459
59	Cemeteries	Social policy	1942	§ 47-1002(12)	\$6,358	\$6,389	\$6,421	\$6,453
60	Charitable organizations	Social policy	1942	§ 47-1002(8)	\$16,324	\$16,406	\$16,488	\$16,570
61	Churches, synagogues, and mosques	Social policy	1942	§ 47-1002(12)	\$67,350	\$67,686	\$68,025	\$68,365
62	Washington Metropolitan Area Transit Authority properties	Transportation	1966	§ 9-1107.01	\$9,732	\$9,781	\$9,830	\$9,879
Credits								
63	First-time homebuyer credit for D.C. government employees	Employment	2000	§ 42-2506	\$104	\$61	\$27	\$14
64	Assessment increase cap	Housing	2001	§ 47-864	\$23,138	\$23,832	\$24,547	\$25,284
65	Credit for senior citizens and persons with disabilities	Housing	1986	§ 47-863	\$27,155	\$27,290	\$27,427	\$27,564
66	Condominium and cooperative trash collection	Natural resources and environment	1990	§ 47-872 and § 47-873	\$6,206	\$6,361	\$6,520	\$6,683
Deferrals, Rebates, and Multiple Categories								
67	Public charter school tax rebate	Education	2005	§ 47-867	\$1,173	\$1,205	\$1,248	\$1,289
68	Low-income homeowners	Housing	2005	§ 47-845.02	\$6	\$6	\$6	\$6
69	Low-income, senior-citizen homeowners	Housing	2005	§ 47-845.03	\$109	\$112	\$116	\$119

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Local Tax Expenditure Estimates

					Revenue Forgone (\$ in thousands)			
No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	FY 2016	FY 2017	FY 2018	FY 2019
DEED RECORDATION AND TRANSFER TAX								
Exemptions								
70	Educational institutions	Education	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$1,424	\$1,467	\$1,511	\$1,556
71	Bona-fide gifts to the District of Columbia	General law	2011	§ 47-902(24)	\$0	\$0	\$0	\$0
72	Embassies, chanceries, and associated properties of foreign governments	General law	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$538	\$554	\$570	\$588
73	Federal government and D.C. government	General law	1962 and 1980	§ 42-1102(2) and § 47-902(2)	\$2,376	\$2,447	\$2,520	\$2,596
74	Other properties exempt from real property taxation	General law	1962 and 1980	§ 42-1102(2) and § 47-902(2)	\$1,389	\$1,431	\$1,474	\$1,518
75	Special act of Congress (recordation tax only)	General law	1962	§ 42-1102(4)	\$0	\$0	\$0	\$0
76	Cooperative housing associations	Housing	1983	§ 42-1102(14), § 47-3503(a)(2), § 47-3503(a)(3), § 47-902(11), and §47-3503(b)(2)	\$527	\$543	\$559	\$576
77	Inclusionary zoning program (transfer tax only)	Housing	2007	§ 47-902(23)	\$23	\$23	\$36	\$36
78	Lower-income homeownership households	Housing	1983	§ 42-1102(12), § 47-3503(a)(1), § 47-3503(a)(3), § 47-902(9), and §47-3503(b)(1)	\$0	\$0	\$0	\$0
79	Nonprofit housing associations	Housing	1983	§ 42-1102(13), § 47-3503(c), § 47-902(10), and §47-3505(b)	\$160	\$161	\$166	\$169

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
Exemptions (Continued)								
80	Nonprofit affordable housing developers	Housing	2012	§ 42-1102(32) and § 47-902(25)	\$156	\$159	\$164	\$167
81	Resident management corporations	Housing	1992	§ 42-1102(20), § 47-3506.01(b)(1), § 47-902(15), and §47-3506.01(b)(2)	\$0	\$0	\$0	\$0
82	Deeds to property transferred to a named beneficiary of a revocable transfer on death	Housing	2015	§ 42-1102(34) and §47-340.01	no estimate	no estimate	no estimate	no estimate
83	Exemption on security interest instrument	Housing	2015	§ 42-1102(33) and § 19-604.01	no estimate	no estimate	no estimate	no estimate
84	Charitable entities	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$401	\$413	\$425	\$438
85	Churches, synagogues, and mosques	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$0	\$0	\$0	\$0
86	Tax-exempt entities subject to a long-term lease	Tax administration and equity	2003	§ 42-1102(27) and § 47-902(21)	\$0	\$0	\$0	\$0

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
	SALES TAX							
	Exemptions							
87	Energy products used in manufacturing	Economic development	1949	§ 47-2005(11)	\$5,102	\$5,316	\$5,529	\$5,734
88	Internet access service	Economic development	1999	§ 47-2001(n)(2)(F)	\$7,674	\$7,997	\$8,316	\$8,624
89	Materials used in development of a qualified supermarket	Economic development	2000	§ 47-2005(28)	\$992	\$1,034	\$1,075	\$1,115
90	Professional and personal services	Economic development	1949	§ 47-2001(n)(2)(B)	\$304,379	\$317,163	\$329,850	\$342,054
91	Qualified high-technology companies: certain sales and technology purchases	Economic development	2001	§ 47-2001(n)(2)(G) and § 47-2005(31)	\$3,399	\$3,535	\$3,676	\$3,823
92	Transportation and communication services	Economic development	1949	§ 47-2001(n)(2)(A)	\$54,618	\$56,912	\$59,188	\$61,378
93	Federal and D.C. governments	General law	1949	§ 47-2005(1)	\$225,696	\$235,175	\$244,582	\$253,631
94	Medicine, pharmaceuticals, and medical devices	Health	1949	§ 47-2005(14) and (15)	\$18,945	\$19,741	\$20,531	\$21,290
95	Groceries	Social policy	1949	§ 47-2001(n)(2)(E)	\$68,457	\$71,332	\$74,185	\$76,930
96	Materials used in war memorials	Social policy	1957	§ 47-2005(16)	\$0	\$0	\$0	minimal
97	Non-profit (501(c)(4)) organizations	Social policy	1987	§ 47-2005(22)	\$37,890	\$39,482	\$41,061	\$42,580
98	Semi-public institutions	Social policy	1949	§ 47-2005(3)	\$57,412	\$59,823	\$62,216	\$64,518
99	Miscellaneous	Tax administration and equity	1949	§ 47-2005	no estimate	no estimate	no estimate	no estimate
100	Public utility companies	Tax administration and equity	1949	§ 47-2005(5)	\$83,945	\$87,470	\$90,969	\$94,335
101	State and local governments	Tax administration and equity	1949	§ 47-2005(2)	minimal	minimal	minimal	minimal
102	Valet parking services	Tax administration and equity	2002	§ 47-2001(n)(2)(H)	\$256	\$268	\$281	\$292

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
	INSURANCE PREMIUMS TAX							
	Credit							
103	Tax credit for certified capital investment by insurance companies	Economic development	2004	§ 31-5233	\$1,902	\$4,722	\$0	\$0
	PERSONAL PROPERTY TAX							
	Exemptions							
104	Digital audio radio satellite companies	Economic development	2000	§ 47-1508(a)(8)	no estimate	no estimate	no estimate	no estimate
105	Qualified high-technology companies	Economic development	2001	§ 47-1508(a)(10)	\$108	\$112	\$115	\$119
106	Qualified supermarkets	Economic development	2000	§ 47-1508(a)(9)	\$319	\$322	\$332	\$343
107	Cogeneration Systems	Natural resources and environment	2013	§ 47-1508(a)(12)	\$0	\$1,370	\$1,370	\$1,370
108	Non-profit organizations	Social policy	1902	§ 47-1508(a)(1)	\$6	\$6	\$6	\$6
109	Motor vehicles and trailers	Transportation	1954	§ 47-1508(a)(3)	\$2,831	\$2,859	\$2,888	\$2,914
110	Public utility and toll telecommunications providers	Tax administration and equity	2001	§ 47-1508(a)(3A)	\$10	\$10	\$10	\$10
111	Wireless telecommunication companies	Tax administration and equity	1998	§ 47-1508(a)(7)	minimal	minimal	minimal	minimal

Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

D.C. Unused Local Tax Expenditures

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
	UNUSED LOCAL TAX EXPENDITURES (no one is taking them)							
	Unused Local Income Tax Credits							
112	Economic development zone incentives for businesses	Economic development	1988	§ 6-1502, § 6-1504, § 6-1501, and § 47-1807.06	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Abatements							
113	Improvements to low-income housing	Housing	2002	§ 47-866	\$0	\$0	\$0	\$0
114	Preservation of section 8 housing in qualified areas	Housing	2002	§ 47-865	\$0	\$0	\$0	\$0
115	Single-room-occupancy housing	Housing	1994	§ 42-3508.06	\$0	\$0	\$0	\$0
116	Vacant rental housing	Housing	1985	§ 42-3508.02	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Exemptions							
117	Resident management corporations	Housing	1992	§ 47-1002(24)	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Deferrals, Rebates, and Multiple Categories							
118	Economic development zone incentives for real property owners	Economic development	1988	§ 6-1501 - § 6-1503	\$0	\$0	\$0	\$0
119	Homeowners in enterprise zones	Housing	2002	§ 47-858.01 - § 47-858.05	\$0	\$0	\$0	\$0
	Unused Local Personal Property Tax Exemptions							
120	Solar energy systems	Natural resources and environment	2013	§ 47-1508(a)(11)	\$0	\$0	\$0	\$0
121	Works of art lent to the National Gallery by non-residents	Tax administration and equity	1950	§ 47-1508(a)(2)	\$0	\$0	\$0	\$0

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2016	FY 2017	FY 2018	FY 2019
	D.C. UNUSED LOCAL TAX EXPENDITURES (usage unknown)							
	Unused Local Income Tax Credits							
122	Paid leave for organ or bone marrow donors	Health	2006	§ 47-1807.08	no estimate	no estimate	no estimate	no estimate
123	Employer-assisted home purchases	Housing	2002	§ 47-1807.07	minimal	minimal	minimal	minimal
	D.C. UNUSED LOCAL TAX EXPENDITURES (implementing regulations not written)							
	Unused Local Income Tax Subtraction							
124	Environmental savings account contributions and earnings	Natural resources and environment	2001	§ 8-637.03	\$0	\$0	\$0	\$0
	Unused Local Income Tax Credits							
125	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Credits							
126	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

INDIVIDUAL TAX PROVISIONS

No.	Name of Development	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone FY 2016 (\$ in thousands)
D.C. Individual Real Property Tax Abatements					
127	14W and the YMCA Anthony Bowen Project	Economic development	2009	§ 47-4627	\$664
128	Third and H Streets, NE Development Project	Economic development	2010	§ 47-4634	\$475
129	2 M Street NE	Housing	2011	§ 47-4648	\$508
130	Georgia Commons	Housing	2008	§ 47-4610	\$183
131	2323 Pennsylvania Avenue, S.E., redevelopment project.	Housing	2010	§ 47-4638	\$95
132	Parkside Parcel E and J Mixed-income Apartments	Housing	2013	§ 47-4658	\$149
133	The Heights on Georgia Avenue	Housing	2010	§ 47-4628	\$114
134	The Pew Charitable Trusts	Social policy	2010	§ 47-4637	\$1,001
D.C. Individual Real Property Tax Exemptions					
135	800 Kenilworth Avenue Northeast Redevelopment Project	Housing	2011	§ 47-4643	\$146
136	Central Union Mission	Housing	2011	§ 47-4651	\$0
137	Campbell Heights Project	Housing	2010	§ 47-4632	\$222
138	Golden Rule Rehabilitation Project	Housing	2008	§ 47-1079	\$378
139	Douglas Knoll, Golden Rule, 1728 W Street and Wagner	Housing	2005	§ 47-1065	\$1,403
140	King Towers Residential Housing Rental Project	Housing	2009	§ 47-4639	\$220
141	Parkside Terrace Development Project	Housing	2006	§ 47-4607	\$178
142	St Martin's Apartments LP	Housing	2009	§ 47-4620	\$447
143	View 14 Investments LLC	Housing	2010	§ 47-4623	\$830
144	The Elizabeth Ministry, Inc.	Housing	2013	§ 47-4657	\$15
145	Beulah Baptist Church, Dix Street Corridor Senior Housing LP	Housing	2011	§ 47-4654	\$55

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2016-2019

INDIVIDUAL TAX PROVISIONS

No.	Name of Development	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone FY 2016 (\$ in thousands)
D.C. Individual Real Property Tax Exemptions					
146	4427 Hayes Street NE	Housing	2011	§ 47-4649	\$19
147	St. Paul Senior Living At Wayne Place	Housing	2011	§ 47-4642	\$50
148	Allen Chapel AME Senior Residential Rental Project	Housing	2011	§ 47-4641	\$15
149	Kelsey Gardens Redevelopment Project	Housing	2009	§ 47-4625	\$1,247
150	Carver 2000 Low-income and Senior Housing Project	Housing	2005	§ 47-4605	\$150
151	Affordable Housing Opportunities, Inc. Project	Housing	2010	§ 47-1084	\$40
152	Dix Street Corridor Senior Housing LP	Housing	2011	§ 47-4654	\$10
153	SOME, Inc. and Affiliates	Housing	2008	§ 47-1078	\$138
154	Jubilee Housing Residential Rental Project	Housing	2010	§ 47-4633	\$235
155	Israel Senior Residences	Housing	2013	§ 47-4659	\$21
156	Wayne Place Senior Living	Housing			\$50
157	The Studio Theatre	Housing	2009	§ 47-1082	\$24
158	Jenkins Row Development Project	Housing	2005	§ 47-4603	\$340
159	United House of Prayer for All People	Social Policy	2011	§ 47-1086	\$159
D.C. Individual Real Property Tax Deferrals, Rebates, and Multiple Categories					
160	The Urban Institute	Social policy	2010	§ 47-4624	\$1,790
D.C. Individual Real Property Tax New Tax Expenditures and Rebates					
161	Soccer Stadium	Economic development	2015	§ 47-4663	\$76,086
162	SeVerna, LLC	Housing	2014	§ 47-1095	\$1,738

