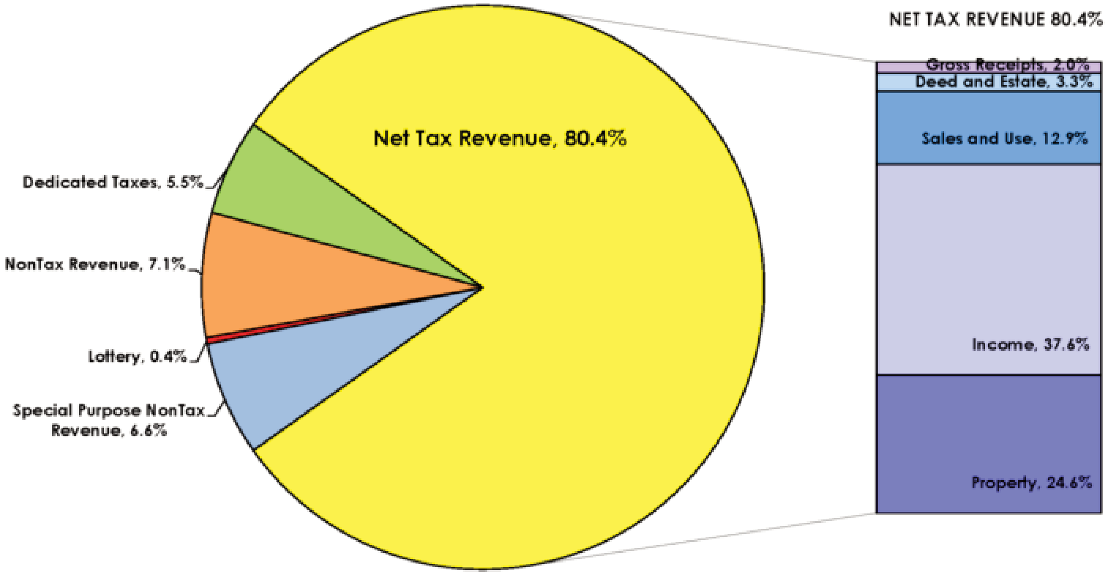
Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2025



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2024 to FY 2028. 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 2024 baseline estimate of $9.98 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is $10.3 million (-0.1 percent) lower than FY 2023 revenue. (See Table 3-1.) The $10.3 billion estimate for FY 2025 is an increase of $277.1 million (+2.8 percent) from FY 2024.

Including dedicated taxes and special purpose revenues and policy initiatives, total FY 2024 general fund revenue in the financial plan is $11.38 billion, $29.8 million more than in FY 2023 and $12.22 billion in FY 2025, $845.5 million more than FY 2024.

Various policy initiatives increase general fund revenue in FY 2025 by $537.4 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 2023-2028

(Dollars in Thousands)

Type of Revenue	FY 2023 Actual	FY 2024 Revised	FY 2025 Original	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Local Fund - Baseline	**9,987,285**	**9,976,969**	**10,254,022**	**10,455,204**	**10,677,663**	**10,914,904**
Level Change		*-10,316*	*277,053*	*201,181*	*222,460*	*237,241*
% Change Annual		*-0.1%*	*2.8%*	*2.0%*	*2.1%*	*2.2%*
Taxes	9,171,787	9,173,733	9,378,217	9,629,620	9,892,690	10,144,747
General Purpose Non-Tax Revenues	782,048	761,779	834,048	782,602	741,991	727,175
Transfer from Lottery	33,450	41,457	41,757	42,982	42,982	42,982
Dedicated/Special Purpose - Baseline	**1,362,272**	**1,395,398**	**1,433,491**	**1,443,426**	**1,459,451**	**1,558,029**
Level Change		*33,127*	*38,092*	*9,935*	*16,025*	*98,577*
% Change Annual		*2.4%*	*2.7%*	*0.7%*	*1.1%*	*6.8%*
Dedicated Taxes	617,561	631,141	644,918	656,317	652,848	733,507
Special Purpose (O-Type) Revenues	744,711	764,258	788,573	787,109	806,604	824,522
Total Revenue - Baseline	**11,349,557**	**11,372,368**	**11,687,513**	**11,898,630**	**12,137,115**	**12,472,933**
Level Change		*22,811*	*315,145*	*211,117*	*238,485*	*335,818*
% Change Annual		*0.2%*	*2.8%*	*1.8%*	*2.0%*	*2.8%*
Revenue Policy Proposals		**6,994**	**537,357**	**590,665**	**677,463**	**703,210**
Total Revenue with Proposals	**11,349,557**	**11,379,362**	**12,224,870**	**12,489,295**	**12,814,578**	**13,176,143**
Level Change		*29,805*	*845,508*	*264,425*	*325,283*	*361,565*
% Change Annual		*0.3%*	*7.4%*	*2.2%*	*2.6%*	*2.8%*
Addendum: Dedicated tax revenue to enterprise funds	**209,684**	**225,132**	**234,459**	**245,102**	**254,264**	**280,747**

ECONOMIC OUTLOOK

In fiscal year 2023, the District's economy demonstrated ongoing growth, albeit at a pace that trailed behind the national average across several key economic indicators. Although there have been steady advancements in the labor force throughout the current year, following a more tumultuous 2022, the workforce in DC still lags significantly behind its pre-pandemic levels. For instance, as of the end of FY 2023, the District's employment levels were still 3% below the pre-pandemic benchmark[1]. This stands in sharp contrast to the national and regional context, where payrolls had already surpassed their early-2020 levels.

The near-term outlook for DC's economy presents a mixed picture. On a positive note, there is a likelihood of moderate expansion in the fiscal years 2024 and 2025. This positive trajectory is expected to be fueled by easing inflation and anticipated interest rate cuts by the Federal Reserve, providing a stimulative effect throughout the economy. The recent recovery in the stock market is also anticipated to contribute to an upswing in personal income and corporate profits in 2024, driven by expected higher realized capital gains.

However, a major challenge confronting the District's economy is the notably high vacancy rate in the commercial real estate (CRE) market. The overall CRE vacancy rate has surpassed 20% for the first time in DC's recorded history, with the central business district (CBD) office vacancy rate reaching 17% in 2023. This issue may be exacerbated in the coming years as more companies embrace remote work and hybrid workplaces. The combination of elevated mortgage rates and high vacancy rates has resulted in a substantial price correction and a decline in transaction activity in office properties, leading to a significant decrease in Deed taxes. The future of the commercial market remains uncertain, and the ongoing price correction in the commercial real estate sector appears to be far from resolution.

National Economy

The U.S. economy grew strongly in the fourth quarter of 2023, with an annualized gain in Gross Domestic Product (GDP) of 3.2 percent, surpassing the expectations of many experts. This represents an acceleration in GDP growth, from 1.9 percent in 2022 to 2.5 percent in 2023. Over the past year, improvements in the economy's supply-side potential have helped keep inflation in check despite strong GDP growth and a historically low unemployment rate of 3.7 percent. Consumer spending remained robust, indicating that households were well-prepared to handle the Federal Reserve's series of rate hikes. This resilience is partly due to fixed-rate debt taken on before interest rate tightening and the savings accumulated during the pandemic, which have acted as a buffer. However, these excess savings are nearly exhausted after two years of solid consumer spending. Future consumption will increasingly rely on income growth.

- In 2023, employment witnessed a 2.3 percent increase from the previous year, and the unemployment rate held steady at an average of approximately 3.6 percent—unchanged from the 2022 level.
- The inflation-adjusted gross domestic product (GDP) experienced a 2.5 percent increase in 2023 compared to the previous year, marking a slight acceleration from the 1.9 percent growth observed in 2022.
- Personal income grew 5.2 percent and wages grew 6.2 percent in 2023 compared to 2022.
- The S&P 500 index gained 19.7 percent from December 2022 to December 2023. The volatile index has rebounded strongly during the latter months of 2023 following a mid-year correction.
- Consumer prices in the US rose by 3.3 percent in the 12 months ending Dec 2023, down from the peak of 6.4 percent growth in 2022. In the Washington metro area, prices increased by 3.6 percent from January 2023 to January 2024, a decrease from the 4.4 percent growth during the corresponding period in the preceding year.

Regional and District Economy

While the District's economy, as measured by gross domestic product, has rebounded from the COVID-19 pandemic period, employment still lags pre-pandemic levels. As of December 2023, there were approximately 18,800 fewer jobs than there were in February 2020, with losses concentrated in the business services, trade, leisure and hospitality, and other services areas. The unemployment rate in the District averaged 4.9 percent in the fourth quarter of 2023, up from 4.6 percent a year earlier, a sign that the District’s labor market is struggling to absorb the new entrants. Over the last two years, there has been a notable decline in federal employment in the District and the Washington metropolitan area. There are various hypotheses regarding the decline in federal jobs, including early retirement, a transition towards contracted positions, and a relocation of jobs from Washington, D.C., to other regions across the nation.

After a decline due to COVID-19, the District’s population has grown for two consecutive years. According to an updated population estimate by the U.S. Census Bureau in December 2023, from July 2021 to July 2022, the District's population increased from 669,037 to 670,949, a net gain of 1,912. The data show that in the following year, the District further added 8,023 residents, representing a 1.20 percent increase from July 2022 to July 2023.

- Employment growth in the three months ending December 2023, compared to the same period in 2022, was 1.3 percent in the District and 1.9 percent for the metro region.
- The unemployment rate in December 2023 was 4.9 percent in the District and 2.5 percent for the metro region. In December 2022, those were 4.8 percent and 2.8 percent, respectively.
- District personal income and wages grew 6.4 percent and 6.7 percent, respectively, in the quarter ending September 2023 compared to the same quarter in 2022.

[1] Data based on January 2024 BLS news release. The annual BLS benchmark revision may significantly change the historical employment numbers.

- Home sales, both single-family and condominium, in the District declined 15.7 percent in the 3-month period ending October 2023 compared to the same period in 2022, and the total value of sales declined 12.8 percent.
- In July 2023, the population in the District increased to 678,972 from 670,949 in July 2022, a net gain of 8,023 residents. This follows a net population gain of 1,912 in 2022. Despite progress, the population remains far from fully recovering to the pre-pandemic level of 708,253 residents estimated in July 2019.
- In October 2023, air travel to regional airports experienced a 10 percent increase compared to the same period a year prior and was 4.8 percent higher than the pre-COVID-19 levels recorded in October 2019. In the final quarter of 2023, hotel occupancy averaged 67 percent, trailing behind the 73 percent recorded in the corresponding quarter of 2019.

Economic Outlook

Similar to the national economic landscape, the District's short-term economic forecast has modestly improved compared to our previous projections. The economy has displayed notable resilience to elevated interest rates, surpassing economists' expectations. Furthermore, as inflation approaches the 2 percent target, the potential for reduced interest rates in 2024 could act as a stimulus for the District's economy. However, looking ahead, there are challenges in the medium to long term, including a softening commercial property market, a decelerating DC labor market, and an anticipated decline in consumer spending as the accumulated excess savings from the pandemic era are depleted.

The outlook for key economic variables includes:

- **District personal income** growth is about 5.0 percent in FY 2024 over FY 2023. Growth in FY 2025 is expected to be 4.3 percent.
- **Job growth in the District** is expected to be 0.9 percent in FY 2024, which marks a slowdown compared to the previous year's growth rate of 1.6 percent. The pace of job expansion is projected to further slow down to 0.5 percent in FY 2025 and 0.4 percent in FY 2026. This cumulative growth is projected to gradually bring the number of jobs in the District closer to the levels seen in 2019.
- **The District's population** increases by 15,750 —2.3 percent—over the four fiscal years 2024 through 2027. This pace reverses some of the pandemic-related decline as people move back to the District.
- **Resident employment** growth is expected to be 1.3 percent in FY 2024, reflecting a continued trend of rising labor force participation in the city. The unemployment rate averaged 4.7 percent in FY 2023, which was below the 5.6 percent rate in FY 2019. Going forward, the DC unemployment rate is expected to rise to 5.2 percent in FY 2024 before stabilizing to about 5.3 percent for the rest of the forecast period.
- **The S&P 500** index is expected to gain 6.7 percent in FY 2024 and remain virtually flat in FY 2025.

Risks to the Forecast

The current economic forecast carries several risks. Although the chances of a recession in the coming years have decreased after consecutive quarters of strong economic growth in 2023, the economy remains vulnerable. The full impact of higher interest rates on the economy is not yet known. As seen in reduced construction activity and sales, the housing market has already slowed.

The District's economic and financial stability is at considerable risk due to the possibility of WMATA service cuts resulting from a decline in ridership since the onset of the pandemic. Although WMATA has recently committed to sustaining the current service level for the next two years, the potential for subsequent service reductions remains a lingering concern after this two-year period. Public safety concerns have emerged as a risk amidst an uptick in crime and its extensive coverage by the media. Public perception of crime can have a negative impact on the economy and revenues as it can deter people from living, working, or visiting the District. Other risks include a rise in oil prices due to regional conflicts, labor market strikes, and the possibility of a prolonged government shutdown that could strain the economy.

The COVID-19 pandemic has brought about significant changes in the District's population and economy, with potential long-term implications. The population decline during the pandemic, coupled with the increasing prevalence of remote work, may lead to shifts in the demographic and economic landscape. The city's demographic profile could change if the population loss becomes permanent. The extent and impact of such changes are not yet clear. Additionally, as more people work from home, the District's transportation and office real estate sectors are likely to experience significant shifts. With fewer commuters, there may be less demand for public transportation and office space, potentially reducing real estate prices. The federal government has reduced its office footprint, signaling a shift in the demand for office space. Overall, the pandemic and the shift towards remote work are likely to have far-reaching economic consequences for the District.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2022-2028

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate
Gross State Product (nominal, billions of $)	163.2	172.4	180.9	187.5	195.1	203.3	212.1
	6.2%	5.6%	4.9%	3.7%	4.1%	4.2%	4.3%
Personal Income (billions of $)	64.2	67.7	71.0	74.1	77.2	80.2	83.6
	0.1%	5.5%	5.0%	4.3%	4.1%	3.9%	4.2%
Wages and Salaries of DC Residents (billions of $)	33.6	35.5	37.5	39.1	40.6	42.1	43.7
	5.8%	5.7%	5.7%	4.2%	3.8%	3.7%	3.9%
Population (thousands)	671.1	677.6	683.4	687.1	690.3	693.3	696.3
	0.6%	1.0%	0.9%	0.5%	0.5%	0.4%	0.4%
Households (thousands)	330.8	333.8	336.3	338.4	340.5	342.2	329.3
	1.0%	0.9%	0.7%	0.6%	0.6%	0.5%	0.7%
Employment in D.C. (thousands)	761.1	773.4	780.2	784.3	787.4	790.2	793.1
	4.4%	1.6%	0.9%	0.5%	0.4%	0.4%	0.4%
Civilian Labor Force (thousands)	386.8	390.8	397.8	398.2	399.1	400.6	401.9
	2.5%	1.0%	1.8%	0.1%	0.2%	0.4%	0.3%
Employment of D.C. Residents (thousands)	366.9	372.3	377.2	377.0	377.8	379.1	380.5
	4.8%	1.5%	1.3%	0.0%	0.2%	0.3%	0.4%
Unemployment Rate (%)	5.1	4.7	5.2	5.3	5.3	5.4	5.3
Housing Starts	4,397	5,418	2,582	2,893	2,780	2,550	2,421
Home Sales (thousands)	11.2	7.7	7.0	7.9	9.0	9.6	9.7
	-12.2%	-30.7%	-9.7%	13.6%	12.7%	7.3%	1.1%
Average Home Sale Price (thousands of $)	824.5	792.3	845.1	880.2	901.2	923.2	948.5
	-0.2%	-3.9%	6.7%	4.2%	2.4%	2.4%	2.7%
Washington Area CPI (% change from prior year)	7.3%	4.9%	3.3%	2.3%	2.3%	2.5%	2.3%
Interest Rate on 10-year Treasury Notes (%)	2.4%	3.8%	4.3%	3.7%	3.6%	3.6%	3.6%
Change in S&P 500 Index of Common Stock (%)*	-16.3%	16.0%	6.7%	-0.4%	1.1%	3.1%	3.5%

** 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 2022 is the percent change from CY 2021.4 to CY 2022.4).*

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Markit (January 2024) and Moody's Analytics (February 2024); forecasts of the national economy prepared by the Congressional Budget Office (July 2023) and Blue Chip Economic Indicators (January 2024); BLS labor market information from January 2024; the Census Bureau estimates of DC population (2023); BEA estimates of DC personal income (2023q3); Metropolitan Regional Information System (MRIS) DC home sales data (January 2024), accessed in part through the Greater Capital Area Association of Realtors.

GENERAL FUND REVENUE

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated Tax, and Special Purpose Revenue. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2024 to FY 2028, along with actual FY 2023 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 sections highlight the components and discusses the transfers from the Local fund to Dedicated Tax funds. Special Purpose funds are discussed at the end.

Table 3-3

General Fund, Local Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
PROPERTY	**2,974,073**	**2,939,548**	**2,923,020**	**2,946,471**	**2,981,921**	**3,019,207**
Real Property	2,840,281	2,811,722	2,794,387	2,816,970	2,851,449	2,887,763
Personal Property	83,902	83,351	84,158	85,026	85,997	86,968
Public Space Rental	49,890	44,475	44,475	44,475	44,475	44,475
Dedicated to other funds	(43,732)	(51,476)	(54,625)	(57,429)	(62,243)	(57,748)
PROPERTY (NET)	**2,930,341**	**2,888,072**	**2,868,395**	**2,889,043**	**2,919,678**	**2,961,458**
SALES & EXCISE	**2,011,451**	**2,046,439**	**2,105,347**	**2,168,962**	**2,218,518**	**2,275,917**
General Sales	1,921,543	1,958,877	2,017,477	2,080,539	2,129,641	2,186,379
Alcohol	6,851	6,988	7,100	7,214	7,329	7,467
Cigarette	9,348	9,350	9,394	9,300	9,161	9,116
Motor Vehicle	51,224	51,019	51,529	52,370	53,199	54,094
Motor Fuel	22,485	20,205	19,847	19,539	19,188	18,861
Dedicated to other funds	(568,327)	(587,488)	(600,385)	(615,144)	(611,871)	(617,125)
SALES & EXCISE(NET)	**1,443,124**	**1,458,951**	**1,504,962**	**1,553,818**	**1,606,647**	**1,658,792**
INCOME	**4,174,533**	**4,260,918**	**4,390,818**	**4,524,499**	**4,658,024**	**4,866,912**
Individual Income	3,048,229	3,158,570	3,284,008	3,418,952	3,553,204	3,693,508
Corporate Franchise	905,809	919,410	942,121	951,645	951,083	967,481
U.B. Franchise	220,495	182,937	164,690	153,901	153,737	205,923
INCOME (NET)	**4,174,533**	**4,260,918**	**4,390,818**	**4,524,499**	**4,658,024**	**4,866,912**
GROSS RECEIPTS	**405,787**	**398,985**	**404,226**	**407,261**	**409,527**	**411,818**
Public Utilities	124,143	113,807	113,418	113,288	112,774	112,259
Toll Telecommunications	36,705	36,010	35,452	35,067	34,631	34,229
Insurance Premiums	157,675	162,226	166,727	168,325	169,940	171,572
Ballpark Fee	46,789	47,926	49,249	50,829	52,050	53,238
Private Sports Wagering	1,572	1,148	1,148	1,148	1,148	1,148
Games of Skill	37	74	74	74	74	74
Health Related Taxes	38,865	37,793	38,158	38,531	38,911	39,299
Dedicated to other funds	(164,456)	(166,720)	(172,762)	(176,206)	(179,302)	(182,404)
GROSS RECEIPTS (NET)	**241,331**	**232,265**	**231,464**	**231,055**	**230,226**	**229,414**

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
OTHER TAX	**433,162**	**384,116**	**434,182**	**483,845**	**531,812**	**585,147**
Estate	94,517	40,387	40,880	41,379	41,884	48,940
Deed Recordation	195,112	195,112	218,414	244,463	268,809	288,967
Deed Transfer	133,943	133,943	154,720	177,834	200,950	227,071
Economic Interest	9,590	14,674	20,168	20,168	20,168	20,168
Dedicated to other funds	(50,704)	(50,589)	(51,604)	(52,640)	(53,696)	(156,976)
OTHER TAX (NET)	**382,458**	**333,527**	**382,578**	**431,205**	**478,115**	**428,170**
TOTAL TAX (GROSS)	**9,999,006**	**10,030,006**	**10,257,594**	**10,531,039**	**10,799,802**	**11,159,000**
TOTAL TAX (NET)	**9,171,787**	**9,173,733**	**9,378,217**	**9,629,620**	**9,892,690**	**10,144,747**
NONTAX	**782,048**	**761,779**	**834,048**	**782,602**	**741,991**	**727,175**
Licenses & Permits	146,979	157,969	158,877	160,448	161,233	162,868
Fines & Forfeits	156,576	182,609	335,573	328,913	321,587	315,190
Charges for Services	70,544	67,377	68,933	69,250	70,247	70,592
Miscellaneous	407,949	353,825	270,666	223,992	188,924	178,525
NONTAX (NET)	**782,048**	**761,779**	**834,048**	**782,602**	**741,991**	**727,175**
LOTTERY	**33,450**	**41,457**	**41,757**	**42,982**	**42,982**	**42,982**
Dedicated to other funds	0	0	0	0	0	0
LOTTERY (NET)	**33,450**	**41,457**	**41,757**	**42,982**	**42,982**	**42,982**
GROSS REVENUE	**10,814,504**	**10,833,242**	**11,133,399**	**11,356,623**	**11,584,775**	**11,929,158**
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	**(827,219)**	**(856,273)**	**(879,377)**	**(901,419)**	**(907,112)**	**(1,014,254)**
LOCAL FUND REVENUE	**9,987,285**	**9,976,969**	**10,254,022**	**10,455,204**	**10,677,663**	**10,914,904**

PROPERTY TAXES

Table 3-4

Property Tax Revenue, Fiscal Years 2023-2028

(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Real Property	**2,840,281**	**2,811,722**	**2,794,387**	**2,816,970**	**2,851,449**	**2,887,763**
Transfer to TIF	*(15,198)*	*(14,995)*	*(15,061)*	*(16,831)*	*(17,352)*	*(11,903)*
Transfer to PILOT	*(27,782)*	*(35,838)*	*(38,621)*	*(39,656)*	*(43,948)*	*(44,903)*
Walter Reed Redevelopment	*(639)*	*(639)*	*(639)*	*(639)*	*(639)*	*(639)*
St. Elizabeth East Campus Redevelopment	*(113)*	*(4)*	*(304)*	*(304)*	*(304)*	*(304)*
Real Property (net)	2,796,549	2,760,246	2,739,762	2,759,541	2,789,206	2,830,015
Personal Property	83,902	83,351	84,158	85,026	85,997	86,968
Public Space Rental	49,890	44,475	44,475	44,475	44,475	44,475
Total Property (net)	**2,930,341**	**2,888,072**	**2,868,395**	**2,889,043**	**2,919,678**	**2,961,458**
Policy Proposals	**0**	**(6)**	**4,782**	**4,920**	**72**	**(771)**

Real Property Tax

In FY 2023, $2.84 billion was collected before dedicated distributions, a 0.9 percent increase from FY 2022. While tax collection grew by 4.8 percent for residential property (Class 1), it decreased by 1.7 percent for commercial property (Class 2). The 4.8 percent growth for residential properties in FY 2023, although slightly lower than in FY 2022 (5.8 percent), shows that the reduction in average home sale prices in FY 2022 and FY 2023 has not yet had any significant impact on total residential assessment and tax liability. The 1.7 percent decrease in tax collection from commercial properties in FY 2023 shows that the commercial property market, especially the market for large office properties, continues to struggle.

Although the total taxable assessment value of commercial properties in the District is 34 percent lower than that of residential properties in FY 2023, commercial property tax collection has an out-sized impact on total real property tax collections. This is because the top commercial tax rate of $1.89 per $100 of assessment value is more than double the residential rate of $0.85 per $100 of assessment value. In FY 2023, Class 2 tax collections accounted for 58 percent of total real property tax collections (41 percent from office properties), and Class 1 collections accounted for 41 percent.

Tax collection from real property is expected to decrease by 1.0 percent in FY 2024 and 0.6 percent in FY 2025 based on preliminary assessments and projections for appeals and collection rates. Revenue is forecasted to grow in the range of 0.8 percent to 1.3 percent for the remainder of the financial plan, far below the pre-COVID average growth rate of 4.9 percent.

Residential Property. Following a 3.9 percent reduction in FY 2023, the average home sale price is expected to grow by an average of 5.4 percent annually between FY 2024 and FY 2025 and 2.4 percent annually between FY 2026 and FY 2028. Since more than 70 percent of all residential property (Class 1) tax collection comes from single-family homes, changes in home sale prices significantly impact total Class 1 tax collection, although with a time lag. While Class 1 tax collection increased by 4.8 percent in FY 2023, growth is expected to slow down to 3.2 percent in FY 2024 and 2.1 percent in FY 2025 before increasing by about 3 percent annually between FY 2026 and FY 2028.

Commercial Property. Class 2 property tax collection decreased by 5.4 percent on average between FY 2022 and FY 2023. The negative growth is because the COVID 19-pandemic had a bigger impact on Class 2 property assessments than on Class 1 property assessments. The challenges for the Class 2 property market are expected to continue over the next few years, particularly for the office market with increased vacancy rates and reduced average rents. Tax collection from Class 2 properties is expected to decrease by 4.1 percent in FY 2024, 1.8 percent in FY 2025, and 0.4 percent on average, annually between FY 2026 and FY 2028. Tax collection from Class 2 properties depends largely on office properties, making up about 70 percent of all Class 2 tax collections in FY 2023. Taxes from office properties are expected to decrease by 6.6 percent in FY 2024, 4.9 percent in FY 2025, 2.6 percent in FY 2026, and 1.7 percent in FY 2027 and FY 2028.

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 2024, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 20.0 percent.

Transfer to Tax Increment Financing (TIF) and Payment In Lieu of Taxes (PILOT). The District uses economic development tools called Tax Increment Financing (TIF) and Payment In Lieu of Taxes (PILOT) financing to assist in financing economic development projects. TIF and PILOT allow the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. The following projects currently have TIF or PILOT bonds outstanding: Bryant Street, Convention Center Hotel, Gallery Place, Verizon Center (now known as Capital One Arena), City Market at O Street, Skyland, Union Market, Southeast Federal Center (includes Yards and Foundry Lofts), SW Waterfront/Wharf, Reunion Square and Georgia Avenue CVS. In addition, TIF bonds have been authorized but have not yet been issued for the Brookland Manor/RIA project. In order to provide additional financing security to selected TIF projects, the District created the Downtown TIF. Incremental revenue from the Downtown TIF Area is made available as a secondary source of debt service repayment and 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 Downtown TIF budget.

In FY 2023, a net amount of $43.0 million of real property tax collections was dedicated to the repayment of Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) bonds. This amount is expected to increase over the forecast period, from $50.8 million in FY 2024 to $61.3 million in FY 2027 before decreasing to $56.8 million in FY 2028.

Transfer to Walter Reed Redevelopment Fund. Real property taxes associated with the developer's lease of the Walter Reed Redevelopment Site are deposited in the Walter Reed Redevelopment Fund to support job creation and economic development of, or related to, the Walter Reed Redevelopment Site.

Transfer to St. Elizabeths East Campus Redevelopment. Real property taxes associated with the ground lease of the St. Elizabeths East Campus Entertainment and Sports Arena Site are deposited in the St. Elizabeth East Campus Redevelopment Fund to support the maintenance, operation, and construction activities on the Site.

Personal Property Tax

In FY 2023, gross total personal property tax collections totaled $83.9 million, a 1.2 percent increase from FY 2022. Personal property taxes are expected to decline in FY 2024 to $83.4 million but increase gradually throughout the rest of the forecast period to $87.0 million in FY 2028.

Public Space Rental

In FY 2023, revenue from public space rentals amounted to $49.9 million. Revenue is expected to be $44.5 million annually through the remainder of the financial plan period.

Property Tax Policy Proposals:

- Central Washington Activation Program Amendment Act of 2024
- Real Property Tax Amendment Act of 2024
- Kappa Alpha Psi Real Property Tax Exemption Act of 2024
- Funding: Howard University Property Tax Exemption Clarification Amendment Act of 2022
- Studio Theatre Housing Property Tax Exemption Amendment Act of 2024
- Funding of Bill 25-240 (under Council review)

GENERAL SALES AND USE TAXES

In FY 2023, revenue from gross sales and use taxes increased by 12.9 percent to reach $1.9 billion, marking a continued rebound from the declines caused by the COVID-19 pandemic. Despite higher interest rates in FY 2023, sales activity showed remarkable resilience across most categories of sales, with growth driven primarily by sales at restaurants and hotels, which grew by 31.6 percent and 41.6 percent, respectively. Sales tax revenue is projected to slow significantly in FY 2024 to only 1.9 percent as the pent-up demand from savings accumulated during the pandemic eases. The shift in consumption to generally non-taxable services, which has occurred nationally, also dampens revenue growth. Growth is expected to increase by an average of 2.8 percent from FY 2025 through FY 2028.

Total sales and use tax revenue transfers were $545.8 million in FY 2023, or 28.4 percent of gross sales and use tax. These transfers are estimated to be $567.3 million in FY 2024 growing to $598.2 million in FY 2028, an average of 28.3 percent of gross sales and use tax.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2023-2028

(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General Sales	**1,921,543**	**1,958,877**	**2,017,477**	**2,080,539**	**2,129,641**	**2,186,379**
Transfer to Convention Center Fund	*(157,436)*	*(161,944)*	*(167,219)*	*(173,236)*	*(178,955)*	*(184,846)*
Transfer to Convention Center Fund -- Destination DC	*(19,360)*	*(30,139)*	*(31,224)*	*(32,460)*	*(19,076)*	*(8,024)*
Transfer to TIF	*(24,663)*	*(27,302)*	*(30,730)*	*(35,167)*	*(36,659)*	*(38,524)*
Transfer to PILOT	*(23,064)*	*(25,633)*	*(26,406)*	*(27,238)*	*(27,886)*	*(28,634)*
Transfer to Ballpark Revenue Fund	*(15,748)*	*(16,150)*	*(16,150)*	*(16,150)*	*(16,150)*	*(16,150)*
Transfer to Healthy DC and Health Care Expansion Fund	*(2,230)*	*(2,234)*	*(2,234)*	*(2,234)*	*0*	*0*
Transfer to Medical Cannabis Social Equity Fund	*0*	*(191)*	*(312)*	*(439)*	*(2,807)*	*(2,947)*
Transfer to WMATA Operations (parking tax)	*(75,646)*	*(77,159)*	*(78,702)*	*(80,276)*	*(81,881)*	*(86,835)*
Transfer to WMATA Capital	*(178,500)*	*(178,500)*	*(178,500)*	*(178,500)*	*(178,500)*	*(178,500)*
Transfer to Healthy Schools Fund	*(5,690)*	*(5,690)*	*(5,690)*	*(5,690)*	*(5,690)*	*(5,690)*
Transfer to ABRA Program	*(1,170)*	*(870)*	*(1,070)*	*(1,070)*	*(1,070)*	*(1,070)*
Transfer to Commission on Arts and Humanities	*(42,200)*	*(41,333)*	*(42,159)*	*(43,003)*	*(43,863)*	*(46,894)*
St. Elizabeth East Campus Redevelopment	*(135)*	*(138)*	*(141)*	*(143)*	*(146)*	*(149)*
General Sales (net)	**1,375,702**	**1,391,594**	**1,436,939**	**1,484,934**	**1,536,958**	**1,588,115**
Policy Proposals	**0**	**0**	**28,918**	**74,247**	**123,134**	**148,015**

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2023

(Dollars in Thousands)

	Retail*	Medical Marijuana	Soda	Restaurants**	Liquor	Rental Vehicles	Hotels***	Parking	Transfers	Total Transfers	Total
Tax rate	6.0%	6.0%	8.0%	10.0%	10.25%	10.25%	14.95%/15.95%	18.0%			
Taxable Sales	14,492,033	37,161	109,960	5,536,427	445,546	153,071	2,259,303	420,257			23,453,759
General Sales Tax Collection (Gross)	**869,522**	**2,230**	**8,797**	**553,643**	**45,668**	**15,690**	**350,348**	**75,646**			**1,921,543**
Convention Center Transfer (includes Destination DC)				(55,364)		(1,531)	(119,899)			(176,794)	
Transfer to TIF and PILOT (includes Capital One Center)									(47,727)	(47,727)	
Transfer to WMATA (parking tax)								(75,646)		(75,646)	
Transfer to Baseball Project									(15,748)	(15,748)	
Transfer to Healthy Schools									(5,690)	(5,690)	
Transfer to ABRA									(1,170)	(1,170)	
Transfer to Healthy DC		(2,230)								(2,230)	
Transfer to WMATA (capital)									(178,500)	(178,500)	
Transfer to Arts and Humanities	(42,200)									(42,200)	
Transfer to St. Elizabeths*									(135)	(135)	
General Sales Tax Collection (Net)	**827,322**	**0**	**8,797**	**498,278**	**45,668**	**14,159**	**230,449**	**0**	**(248,970)**	**(545,841)**	**1,375,702**

* Retail rate includes sales of tickets and merchandise at stadiums/ ballpark properties, theater tickets, e911 fee and bag fee due to concerns of releasing identifiable confidential data to the public

** Includes prepaid phone cards also taxed at the 10% rate.

***A tax rate change was implemented on April 1, 2023, increasing the hotel tax rate from 14.95% to 15.95%

Transfer to Convention Center Fund. In FY 2023, $176.8 million was transferred to Events DC and Destination DC for convention center and tourism costs. The sales tax dedicated to financing the Convention Center Fund includes taxes directly linked to the hospitality sector – hotels, restaurants, and rental cars. The hotel tax rate is currently 15.95 percent. Of this tax, 4.45 percent is dedicated to the Convention Center Fund and 1.3 percent to Destination DC. In April 2027, the hotel tax rate reverts back to 14.95 percent lowering the Destination DC dedication to 0.3 percent. The remaining 10.2 percent of the hotel tax goes to the District's Local Fund. The 10 percent sales tax rate applied to restaurants and bars includes one percent dedicated to the Convention Center. The tax rate applied to rental cars, alcoholic beverages sold for consumption off-premises, and to tickets for events and merchandise sold at the Capital One Arena and for tickets and merchandise at baseball events at the Washington Nationals Baseball Stadium was increased to 10.25 percent effective FY 2019. The 10.25 percent tax rate on rental cars includes 9.25 percent deposited to the General Fund and one percent dedicated to the Convention Center Fund. Hotels and restaurant activities are expected to continue to grow in FY 2024; accordingly, total transfers from FY 2024 revenue to the Convention Center and Destination DC is estimated to be $192 million, an increase of 8.6 percent compared to the transfer amount in FY 2023. Transfers to the Convention Center Fund are expected to average $199 million through the remainder of the financial plan, well above the pre-pandemic levels.

Transfer to Tax Increment Financing and Payment In Lieu of Taxes (PILOT). The District utilizes economic development tools called Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) to assist in financing economic development projects. TIF and PILOT allow the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. Projects are listed above under Property Tax. TIF projects dedicate the amount collected above a baseline amount which varies by project. In March 2008, in order to service a loan to renovate the Verizon Center (now known as the Capital One Arena), merchandise and tickets for events at the Capital One Center became subject to an additional tax of 4.25 percent. The revenue collected from the additional tax goes to a separate fund and is used to make principal and interest payments on the loan.

The sum of TIF and PILOT dedications from sales taxes was $47.7 million in FY 2023 and is estimated to grow to $52.9 million in FY 2024 and growing to $67.2 million in FY 2028, the end of the financial plan. Sales tax dedications to three projects are expected to start during the forecast period. The Union Market project is expected to use TIF funding in FY 2024. Brookland Manor and Reunion Square are anticipated to start use of TIF funding in FY 2025.

Transfer to Ballpark Fund. Baseball-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. The FY 2023 transfer of $15.7 million surpassed the transfer of $12.1 million in FY 2020 before the pandemic. The estimate for FY 2024 is $16.1 million as live games and other events continue to rebound. Revenue is expected to remain flat throughout the remainder of the financial plan period.

Transfer to Healthy DC/Medical Cannabis Social Equity Fund. The sales tax on medical marijuana is transferred to the Healthy DC and Health Care Expansion Fund and the Medical Cannabis Social Equity Fund. The transfer to Healthy DC was $2.2 million in FY 2023 and remains fixed at this level through FY 2026. Revenue from medical marijuana sales that exceed $2.2 million is dedicated to the Social Equity Fund through FY 2026. In FY 2027 and FY 2028 all revenues from marijuana sales, $2.9 million, are dedicated to this fund.

Transfer to WMATA. Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent and is used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority (WMATA). Even though COVID related restrictions were lifted, the high percentage of employees working from home continued to have a negative impact on DC parking revenue. Parking tax revenue in FY 2023 was $75.6 million, still below the $80 million revenue in FY 2019. Revenue growth for this tax is capped at two percent growth through FY 2027, per the Dedicated Funds Transfer Act of 2023. In fiscal year 2028, when the cap sunsets, the full amount of estimated parking tax, $86.6 million is transferred to WMATA.

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. In FY 2023, $5.69 million was raised from taxing soft drinks and transferred to the Healthy Schools Fund. The amount dedicated remains flat at $5.69 million throughout the financial plan period.

Transfer to ABCA. Effective in FY 2012, off-premises alcohol retailers' hours were extended. Initially, $460,000 of the revenue raised annually was dedicated to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage and Cannabis Administration (ABCA). Effective in FY 2014, the transfer to ABCA was increased to $1.170 million annually, except in FY 2024 when only $870,000 is dedicated to this fund.

Transfer to Commission on Arts and Humanities. Beginning in FY 2019, 5 percent of general retail sales tax revenue (taxed at 6 percent) collected and not necessary for debt service will be distributed to the D.C. Commission on the Arts and Humanities. The amount transferred in FY 2023 was $42.2 million. Per the Dedicated Fund Transfer Act, growth is limited to the lower of the 5 percent of general retail sales tax revenue or 2 percent growth until FY 2028. As a result of these caps, revenues are estimated to grow at the lower 2 percent growth rate through FY 2027 and then bounce back to 5 percent of general retail sales in FY 2028, $46.9 million.

Transfer to St. Elizabeths East Campus Redevelopment. Beginning tax year commencing on October 1, 2021, sales tax attributable to taxable payments or transactions generated from the St. Elizabeths East Campus Entertainment and Sports Arena Site are deposited in the St. Elizabeths East Campus Redevelopment Fund to support the maintenance, operation, and construction activities on the Site. Revenues average $143 million throughout the entire financial plan period.

General Sales and Use Tax Policy Proposals:

- Healthy Schools Amendment Act of 2024
- OTR Compliance Initiative
- Sales and Use Tax Amendment Act of 2024

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 2023-2028

(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Alcohol	6,851	6,988	7,100	7,214	7,329	7,467
Cigarette	9,348	9,350	9,394	9,300	9,161	9,116
Motor Vehicle	51,224	51,019	51,529	52,370	53,199	54,094
Motor Fuel Tax	22,485	20,205	19,847	19,539	19,188	18,861
Transfer to Highway Trust Fund	*(22,485)*	*(20,205)*	*(19,847)*	*(19,539)*	*(19,188)*	*(18,861)*
Total Selective Sales and Excise Taxes (net)	**67,423**	**67,357**	**68,023**	**68,884**	**69,689**	**70,677**
Policy Proposals	**0**	**0**	**7,141**	**7,261**	**7,347**	**7,490**

Alcoholic Beverage

In FY 2023, revenue from the alcoholic beverage tax was $6.9 million, a 1 percent decrease from revenue in FY 2022. We estimate revenue to grow at a moderate pace of 2 percent in FY 2024 to $7.0 million, and at 1.6 percent in FY 2025 to $7.1 million. The growth rate is projected to be an average of 1.6 percent in FY 2026 and FY 2027. The growth rate is estimated to increase to 1.9 percent in FY 2028.

Cigarette

Revenue in FY 2023 was $9.3 million, a 58.4 percent decrease compared to FY 2022. The decrease results from the ban on flavored cigarettes and tobacco products that became effective in FY 2023. Cigarette tax collections are expected to remain flat in FY 2024 and to increase at 0.5 percent in FY 2025 to $9.4 million. The growth rate for FY 2026 is estimated to be negative 1.0 percent. In FY 2027 and FY 2028, growth rates are estimated to be negative 1.5 percent and negative 0.5 percent respectively, reflecting a continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled $51.2 million in FY 2023; a decrease of 13.2 percent compared to revenue in FY 2022. The excise tax rate changes that took effect in January 2021 are still in effect. The increased demand for vehicles and the increase in vehicle prices caused by supply chain pressures that were present in FY 2021 and FY 2022 were less of a factor in FY 2023. Revenue in FY 2024 is expected to decline by negative 0.4 percent to $51 million. Revenue is expected to increase by one percent in FY 2025 to $51.5 million, and by growth rates of 1.6 and 1.7 percent, annually, between FY 2026 and FY 2028.

Motor Fuel

Motor fuel tax revenue totaled $22.5 million in FY 2023; a decrease of 1.9 percent compared to revenue in FY 2022. The decrease reflects a continued decline in motor fuel gallons taxed as the District's daytime population deteriorates due to expanded remote work arrangements and also due to the growing trend of electric vehicles compared to gas consuming vehicles in the city. Revenue in FY 2024 is expected to decline by 10.1 percent to $20.2 million. Revenue is expected to decrease by 1.8 percent in FY 2025 to $19.8 million, and by an average 1.7 percent, annually, between FY 2026 and FY 2028.

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.

Selective Sales and Excise Tax Policy Proposals:

- Motor Vehicle Excise Tax Amendment Act of 2024

INCOME TAXES

Table 3-8

Income Tax Revenue, Fiscal Years 2023-2028

(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Individual Income	3,048,229	3,158,570	3,284,008	3,418,952	3,553,204	3,693,508
Corporate Franchise	905,809	919,410	942,121	951,645	951,083	967,481
Unincorporated Business Franchise	220,495	182,937	164,690	153,901	153,737	205,923
Total Income Taxes	**4,174,533**	**4,260,918**	**4,390,818**	**4,524,499**	**4,658,024**	**4,866,912**
Policy Proposals	**0**	**0**	**3,562**	**(4,855)**	**32,036**	**25,027**

Individual Income Tax

The non-withholding component comprised of final payments, refunds, and estimated payments experienced a double-digit decline of 39.6 percent in FY 2023. The decrease in the revenue from the volatile non-withholding component, which is related to the performance of capital gains and the stock market, was influenced negatively by a decrease in payments and estimated payments coupled with an increase in refunds. This resulted in low collections in FY 2023. The withholding component, i.e., taxes withheld from residents' wages and salaries, experienced a growth of 8.5 percent. The growth rate of wages earned by residents was slightly lower in FY 2023 compared to FY 2022 (5.7 percent versus 5.8 percent). Despite this lower growth rate, withholding collections remained relatively strong, benefiting from high-paying jobs and hiring in leisure, hospitality, health care, and education sectors.

For FY 2024, total individual income tax revenue is estimated to increase by 3.6 percent. Withholding, a key driver of individual income tax revenue, is expected to grow at a lower rate of 4.6 percent in FY 2024 compared to an 8.5 percent rate in FY 2023. For FY 2024, the number of employed residents is anticipated to grow slower than the previous year. In addition, the unemployment rate is expected to rise in FY2024 to 5.2 percent compared to the 4.7 percent rate in FY 2023. These factors will impact the withholding performance. The withholding component is anticipated to grow at an average annual rate of 4.0 percent through the remainder of the financial plan.

Non-withholding tax collections in FY 2024 are expected to decline by 2.8 percent, reflecting a slower-performing stock market amid an uncertain economic climate. In FY2025, it is anticipated that non-withholding will increase by 4.9 percent, unlike the decline in FY2024. With the cautious and uncertain expectation of the stock market's performance, the average annual growth for non-withholding for FY 2026 through FY 2028 is expected to be 3.9 percent.

Business Franchise

Corporate franchise tax revenue experienced exceptionally robust growth of 24.4 percent in FY 2023 on the heels of 8.8 percent growth in FY 2022 and double-digit growth in the previous two years. Corporations benefited from the continued rebound from the pandemic and exceptional pricing power due to inflation. Growth is expected to decelerate from these unsustainable high rates to 1.5 percent in FY 2024 as business pricing power eases. For the remainder of the plan period, growth averages a similar 1.3 percent annually.

Unincorporated business tax revenue experienced a large decline of 16.3 percent in FY 2023, partially reversing the strong growth in FY 2022. The decline mostly resulted from the weak commercial real estate market. As the commercial real estate market continues to deteriorate, unincorporated business tax revenue is expected to decline by 17 percent in FY 2024, 10 percent in FY 2025, 6.6 percent in FY 2026, and 0.1 percent in FY 2027 before it rebounds in FY 2028.

Income Tax Policy Proposals:

- Combined Reporting Amendment Act of 2024
- Earned Income Tax Credit Amendment Act of 2024
- OTR Compliance Initiative
- Income Tax Secured Bond and Out of State Municipal Bond Tax Amendment Act of 2024
- Small Retailer Property Tax Relief Amendment Act
- Universal Paid Leave Program Amendment Act of 2024
- Qualified High Technology Company Tax Amendment Act of 2024
- Child Tax Credit Amendment Act of 2024

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, a fee on companies for baseball stadium funding, and a 10 percent tax on private sports wagering and games of skill.

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2023-2028

(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Public Utility	124,143	113,807	113,418	113,288	112,774	112,259
Transfer to Ballpark Revenue Fund	*(7,816)*	*(7,165)*	*(7,141)*	*(7,133)*	*(7,100)*	*(7,068)*
Public Utility (net)	116,327	106,642	106,277	106,155	105,673	105,192
Toll Telecommunications	36,705	36,010	35,452	35,067	34,631	34,229
Transfer to Ballpark Revenue Fund	*(2,177)*	*(2,136)*	*(2,103)*	*(2,080)*	*(2,054)*	*(2,030)*
Toll Telecommunications (net)	34,528	33,875	33,350	32,987	32,577	32,199
Insurance Premiums	157,675	162,226	166,727	168,325	169,940	171,572
Transfer to Healthy DC and Health Care Expansion Fund	*(68,609)*	*(71,700)*	*(76,112)*	*(77,634)*	*(79,186)*	*(80,770)*
Insurance Premiums (net)	89,066	90,527	90,616	90,691	90,753	90,801
Ballpark Fee	46,789	47,926	49,249	50,829	52,050	53,238
Transfer to Ballpark Revenue Fund	*(46,789)*	*(47,926)*	*(49,249)*	*(50,829)*	*(52,050)*	*(53,238)*
Private Sports Wagering	1,572	1,148	1,148	1,148	1,148	1,148
Transfer to Dept. Behavioral Health (Gambling addiction)	*(200)*	*0*	*0*	*0*	*0*	*0*
Private Sports Wagering (net)	1,372	1,148	1,148	1,148	1,148	1,148
Games of Skill	37	74	74	74	74	74
Healthcare Provider Tax	19,310	18,268	18,633	19,006	19,386	19,774
Transfer to Nursing Facility Quality of Care Fund	*(19,310)*	*(18,268)*	*(18,633)*	*(19,006)*	*(19,386)*	*(19,774)*
Hospital Bed Tax	8,499	8,454	8,454	8,454	8,454	8,454
Transfer to Hospital Fund	*(8,499)*	*(8,454)*	*(8,454)*	*(8,454)*	*(8,454)*	*(8,454)*
Hospital Provider Fee	5,460	5,532	5,532	5,532	5,532	5,532
Transfer to Hospital Provider Fee Fund	*(5,460)*	*(5,532)*	*(5,532)*	*(5,532)*	*(5,532)*	*(5,532)*
ICF-IDD Assessment	5,595	5,539	5,539	5,539	5,539	5,539
Transfer to Stevie Sellows Quality Improvement Fund	*(5,595)*	*(5,539)*	*(5,539)*	*(5,539)*	*(5,539)*	*(5,539)*
Total Gross Receipts (net)	**241,331**	**232,265**	**231,464**	**231,055**	**230,226**	**229,414**
Policy Proposals	**0**	**0**	**5,568**	**5,568**	**5,568**	**5,568**

Public Utility Tax

Most of 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.) Also included are the gross receipts from cable companies, except for digital television streaming services, which are taxed under the general sales tax with other digital goods effective January 1, 2019. Gross revenue from the Public Utility Tax (before the transfer to the Ballpark Fund) is estimated to be $113.8 million in FY 2024 and $113.4 million in FY 2025. It is expected to decrease by an average rate of 0.3 percent during the period FY 2026 through FY 2028.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2023, $7.8 million was collected and transferred. In FY 2024 and FY 2025, $7.2 and $7.1 million respectively is 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) was $36.7 million in FY 2023, a decline of 21.4 percent as the effect of one-time audit related payments fades away. The toll telecommunication tax collection is estimated to decrease to $36.0 million in FY 2024 and to $35.5 million in FY 2025. Revenue is expected to drop to $35.1 million in FY 2026 and remain at an average level of $34.4 million through the remainder of the financial plan.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2023, $2.2 million was collected and transferred. The transfer is expected to decrease slightly to $2.1 million in FY 2024 and remain relatively flat from FY 2025 through FY 2028 when the annual transfer is estimated to average $2.1 million.

Insurance Premiums Tax

In FY 2023, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was $157.7 million; net revenue (after the transfer) was $89.1 million. Gross Insurance Premium collections are projected to increase by 2.9 percent and 2.8 percent respectively in FY 2024 and FY 2025, due to expected continued increase in premiums. Insurance Premium Collections are estimated to grow by an average of 1.0 percent annually from FY 2026 to FY 2027.

Transfer to Healthy DC Fund. Of the insurance premiums taxes generated by policies with health maintenance organizations (HMO), 75 percent is distributed to the Healthy DC Fund for the purposes of providing affordable health insurance to eligible individuals. For FY 2023, these amounted to $68.6 million and are estimated to increase to $71.7 million in FY 2024. In FY 2025 through FY 2028, these transfers are projected to grow by an average annual rate of 3.0 percent.

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 $46.8 million in FY 2023, continuing the rebound from the pandemic. Revenue is estimated to increase moderately through the financial plan period, growing on average by 2.6 percent annually to $53.2 million in FY 2028.

Private Sports Wagering

Revenue from private sports wagering in FY 2023 was $1.6 million, a decline of 60.3 percent from FY2022. In FY 2024, revenues are projected to continue to decline by another 27.0 percent and then remain flat for the remainder of the financial plan period. Office of Lottery and Gambling (OLG) operated sports wagering is discussed in the Non-Tax Revenue and Lottery section below.

Transfer to the Department of Behavioral Health Gambling Addiction Program. The first $200,000 of revenue from the private sports wagering tax was dedicated to preventing and combating gambling addiction in FY 2023. However, this dedication was repealed effective FY 2024, as a result no transfer is expected to be made in years FY 2024 through FY 2028.

Transfer to the Early Childhood Development Fund and Neighborhood Safety and Engagement Fund. Pursuant to the FY 2024 BSA, effective FY 2024, no transfers of net revenue from sports wagering , whether from taxing licensed retailers, from contracts with vendors operating Office of Lottery and Gaming mobile and web-based sports wagering, or from licensed sports wagering retailers, will be made to the Early Childhood Development Fund and the Neighborhood Safety and Engagement Fund.

Games of Skill

On November 2, 2020, the D.C. Council issued Act 23-479 ("the Act") which legalized Games of Skill in the District of Columbia and designated the Office of Lottery and Gaming ("OLG") as the regulator of Game of Skill Machines. OLG is authorized to issue game of skill machine licenses to manufacturers, distributors and Retailers, and issue rules to regulate games of skill including inspection standards, payment and payout parameters, fees and taxation, accounting, posting requirements, record retention, penalties for violations, and device controls. All persons/entities owning a Game of Skill Machine licensed to operate in the District are required to pay a gross receipts tax amounting to 10 percent of the Game of Skill Machine gross revenue from each Machine. Revenue, only in the amount of $37,000 was collected in FY 2023 and the level is expected to grow to $74,000 in FY 2024 and remain relatively the same throughout the financial plan until more operators enter the market are willing to make the investment in Game of Skill machines and most bars and other operators in the District are returning to full capacity operation. Revenue was originally expected to reach $2.6 million, the amount estimated during the enactment of the corresponding legislation, in FY 2024.

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 2023 the revenue from the Healthcare Provider Tax was $19.3 million. Revenue for FY 2024 is estimated to decline to $18.3 million and then gradually resume growing, reaching $19.7 in FY 2028.

Inpatient Hospital Bed Tax (Transferred to Hospital Fund)

The Medicaid Hospital Inpatient Rate Supplement Amendment Act (FY 2019 Budget Support Act of 2018, Subtitle E) authorized the District to continue to charge a fee on each hospital's impatient net patient revenue in fiscal year 2023. The tax rate for FY 2023 (0.33 percent of total inpatient net patient revenue) was set to generate $8.5 million in revenue. All revenues collected from fees are deposited into a non-lapsing Hospital Fund. The Fund must be used to fund District Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2029.

Medicaid Hospital Outpatient Tax (Transferred to Hospital Provider Fee Fund)
The Medicaid Hospital Outpatient Supplemental Payment Amendment Act (FY 2020 Budget Support Act of 2019, Subtitle V) authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2023. All revenues collected from fees are deposited into a non-lapsing Hospital Provider Fee Fund. The Fund must be used to make Medicaid outpatient hospital access payments and refunds. The subtitle specifies that the Fund can be used to pay for administrative expenses incurred by the Department of Health Care Finance and limits the amount that can be used for this purpose to $150,000. The subtitle expires on September 30, 2029. This fee generated $5.5 million in FY 2023 and is estimated to generate roughly the same annually in FY 2024 to FY 2028.

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 6.0 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 $5.6 million in FY 2023 and is expected to generate a flat $5.5 million during fiscal years 2024 through FY 2028.

Gross Receipts Tax Policy Proposals:
- Healthy DC Amendment Act of 2024

OTHER TAXES

Table 3-10
Other Tax Revenue, Fiscal Years 2023-2028
(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Estate	94,517	40,387	40,880	41,379	41,884	48,940
Deed Recordation	195,112	195,112	218,414	244,463	268,809	288,967
Transfer to HPTF/Bond Repayment/West End	*(29,513)*	*(29,437)*	*(27,330)*	*(24,893)*	*(22,477)*	*(86,881)*
Deed Recordation (net)	165,599	165,676	191,084	219,570	246,332	202,086
Deed Transfer	133,943	133,943	154,720	177,834	200,950	227,071
Transfer to HPTF/Bond Repayment/West End	*(20,339)*	*(20,261)*	*(23,383)*	*(26,855)*	*(30,328)*	*(68,312)*
Deed Transfer (net)	113,604	113,682	131,338	150,979	170,622	158,759
Economic Interest	9,590	14,674	20,168	20,168	20,168	20,168
Transfer to HPTF/Bond Repayment	*(852)*	*(891)*	*(891)*	*(891)*	*(891)*	*(1,783)*
Economic Interest (net)	8,738	13,783	19,277	19,277	19,277	18,385
Total Other Taxes (net)	**382,458**	**333,527**	**382,578**	**431,205**	**478,115**	**428,170**
Policy Proposals	**0**	**0**	**324,417**	**336,794**	**349,512**	**436,394**

Estate Tax

In FY 2023, estate tax revenue peaked at $94.5 million, an increase of 96.1 percent from $48.2 million in FY 2022. In FY 2024, estate taxes are expected to decline 57.3 percent due to slower year-to-date revenue. Revenue is estimated to increase by 1.2 percent in FY 2025, followed by an average growth of 6.4 percent in fiscal years 2026 through 2028.

Deed and Economic Interest Taxes

The Deed and Economic Interest Taxes were $338.6 million in FY 2023, a 50.9 percent decrease from FY 2022. Both residential and commercial transactions decreased significantly in FY 2023 compared to FY 2022, driven by a reduction in both the number of transactions and the average transaction amount, especially for commercial properties. Deed tax revenue is expected to remain low in FY 2024 (1.4 percent growth) due to continued low transactions and the sunset of the higher rates for properties valued greater than $2 million on October 1, 2023. Deed revenue is expected to increase at a higher growth rate throughout the remainder of the forecast period, averaging 11.8 percent annual growth between FY 2025 and FY 2028, but will still fail to reach the pre-pandemic level by the end of the financial plan period. Forecasted revenue is $536.2 million in FY 2028, well below the peak revenue of $690.0 million in FY 2022.

Transfer to Housing Production Trust Fund (HPTF)/Bond Repayment. 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 annually to the Housing Production Trust Fund. The total transferred amount was $46.4 million in FY 2023, compared to $95.5 million in FY 2022. The transfer amount is predicted to increase throughout the rest of the forecast period, from $48.0 million in FY 2024 to $78.3 million in FY 2028. These amounts include the Revenue Bond repayments.

Transfer to West End. Beginning in FY 2017, the deed taxes from the sale of West End Development condos (after the HPTF dedication) are distributed to the West End Library/Firehouse Maintenance fund. In FY 2017, the amount distributed was $88 thousand. Most condos were sold in FY 2018, resulting in $2.3 million being distributed that year. Few condos were sold in FY 2019, dropping distribution to about $250 thousand. Sales dropped further in FY 2020, with $205 thousand being distributed. Sales partially recovered in FY 2021, with about $352 thousand distributed, and continued to recover in FY 2022, with about $699 thousand distributed. The amount distributed decreased in FY 2023 to $492 thousand and is expected to continue to decrease, averaging about $360 thousand per year during the remainder of the financial plan.

Other Tax Revenue Policy Proposals

- Universal Paid Leave Program Amendment Act of 2024
- Clean Hands Certification Economic Expansion and Revitalization Amendment Act of 2024
- Deposit of Deed Recordation and Transfer Taxes Act of 2024

NON-TAX 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), other than real property and sales tax PILOTs discussed above, 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 2023-2028

(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Licenses and Permits	146,979	157,969	158,877	160,448	161,233	162,868
Fines and Forfeits	156,576	182,609	335,573	328,913	321,587	315,190
Charges for Services	70,544	67,377	68,933	69,250	70,247	70,592
Miscellaneous	407,949	353,825	270,666	223,992	188,924	178,525
Total Non-Tax	**782,048**	**761,779**	**834,048**	**782,602**	**741,991**	**727,175**
Lottery	**33,450**	**41,457**	**41,757**	**42,982**	**42,982**	**42,982**
Dedicated to Other Funds	*0*	*0*	*0*	*0*	*0*	*0*
Lottery (net)	**33,450**	**41,457**	**41,757**	**42,982**	**42,982**	**42,982**
Policy Proposals	**0**	**9,943**	**27,438**	**30,385**	**19,603**	**18,832**

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 2023 was up 25.3 percent compared to FY 2022 mainly due to strong investment income from reserves that benefited from the higher interest rate environment. These strong interest earnings positively impacted the miscellaneous revenue source within the non-tax category and are expected to continue to grow throughout the financial plan although at a much lower rate as the Federal reserve plans to commence rate cuts later this year.

On the other hand, the local fund component of fines and forfeitures decreased by 2.9 percent in FY 2023 due to a cap set by the Vision Zero Enhancement Omnibus Amendment Act that set a limit to the automated ticket enforcement component traffic fine revenue. However, this revenue is expected to increase in FY 2024 and FY 2025, by 18.5 and 80.9 percent respectively, with the full implementation of the Enhanced Automated Traffic Enforcement Program that became effective at the beginning of FY 2024.

Revenue from licenses and permits revenue is expected to grow by 7.5 percent in FY 2024 due to the increased revenue impact from the For-Hire Vehicle Digital Dispatch Amendment Act of 2023 implemented in FY 2024. For the remainder of the financial plan, growth is estimated to average 0.8 annually.

Transfers from the District's Office of Lottery and Gaming (OLG) are expected to increase in FY 2024 by 23.9 percent. From FY 2025 through FY 2028, the lottery transfers are expected to be between $41.5 and $43.0 million.

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 DC 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 on the Office of Revenue Analysis's website at the following link: Non-Tax Revenue Report|ora-cfo (dc.gov).

Nontax Revenue and Lottery Policy Proposals

- Adjustment to Lottery Transfer Due to New Mobile Sports Betting Subcontract
- Sports Wagering Amendment Act of 2024
- Litigation Support Fund Amendment Act of 2024
- Automated Traffic Enforcement Revenue Amendment Act of 2024
- Excess Central Collection Unit Revenue Amendment Act of 2024
- Right-of-Way Fee, Gas Tax and Gas Surcharge Amendment Act of 2024
- Securities and Banking Regulatory Trust Fund Amendment Act of 2024
- Unclaimed Deposits for Excavation Work Amendment Act of 2024
- Taxicab Rate Structure Amendment Act of 2024
- Additional Vehicle Inspection Officers at DFHV
- Medicaid Inpatient Hospital Directed Payment Act of 2024 (Local funds transfer)
- Medicaid Outpatient Hospital Directed Payment Act of 2024 (Local funds transfer)
- Boot Removal Penalty Cost Parity Amendment Act of 2024

SPECIAL PURPOSE NON-TAX REVENUE

Special purpose non-tax revenues, often 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 District's Annual Comprehensive Financial Report and reported with the District's federal and private grants in the Financial Plan.

In FY 2025 the District is anticipating approximately $788.6 million in revenue and use of fund balance of $56.4 million for a total of $844.9 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 2026 – FY 2028. 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 DC Official Code or the DC Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in Table 3-17. Table 3-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Special Purpose Revenue Policy Proposals

- Automated Traffic Enforcement Revenue Amendment Act of 2024
- Business and Entrepreneurship Support to Thrive Amendment Act of 2022
- Lobbying Fees and Penalties Reform Amendment Act of 2024
- Securities and Banking Regulatory Trust Fund Amendment Act of 2024
- Reversing the Defunding of Our Climate Equity Commitments Amendment Act of 2024
- Right-of-Way Fee, Gas Tax, and Gas Surcharge Amendment Act of 2024
- Clean Hands Certification Economic Expansion and Revitalization Amendment Act of 2024

POLICY PROPOSALS

Following are changes that are included in the FY 2025 Budget Support Act of 2024 (BSA) along with other changes that affect revenue since the February revenue estimate. Full information on all the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2024-2028

(Dollars in Thousands)

Revenue Source	FY 2024 Revised	FY 2025 Original	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Local Fund Revenue (Feb 2024 Estimates)	**9,976,969**	**10,254,022**	**10,455,204**	**10,677,663**	**10,914,904**
plus Local Fund Policy Proposals	***9,937***	***401,825***	***454,319***	***537,272***	***640,555***
PROPERTY TAXES	**(6)**	**4,782**	**4,920**	**72**	**(771)**
Central Washington Activation Program Amendment Act of 2024	-	-	-	(5,000)	(6,000)
Real Property Tax Amendment Act of 2024	-	5,583	5,737	5,907	6,082
Kappa Alpha Psi Real Property Tax Exemption Act of 2024	-	(46)	(47)	(50)	(52)
Funding: Howard University Property Tax Exemption Clarification Amendment Act of 2022	-	(229)	(227)	(227)	(226)
Studio Theatre Housing Property Tax Exemption Amendment Act of 2024	(6)	(11)	(12)	(12)	(12)
Funding of Bill 25-240 (under Council review)	-	(515)	(531)	(546)	(563)
SALES / USE TAXES	**0**	**36,059**	**81,508**	**130,481**	**155,505**
Healthy Schools Amendment Act of 2024	-	5,690	5,690	5,690	5,690
Motor Vehicle Excise Tax Amendment Act of 2024	-	7,141	7,261	7,347	7,490
OTR Compliance Initiative	-	7,500	1,875	1,875	1,875
Sales and Use Tax Amendment Act of 2024	-	15,728	66,682	115,569	140,450
INCOME TAXES	**0**	**3,562**	**(4,855)**	**32,036**	**25,027**
Combined Reporting Amendment Act of 2024	-	-	-	23,100	15,800
Income Tax Secured Bond and Out of State Municipal Bond Tax Amendment Act of 2024	-	7,728	15,730	16,247	16,733
Earned Income Tax Credit Amendment Act of 2024	-	-	-	13,699	14,002
OTR Compliance Initiative	-	3,500	1,625	1,625	1,625
Small Retailer Property Tax Relief Amendment Act	-	(2,520)	(2,544)	(2,574)	(2,611)
Universal Paid Leave Program Amendment Act of 2024	-	(5,942)	(6,080)	(6,173)	(6,298)
Qualified High Technology Company Tax Amendment Act of 2024	-	796	1,093	1,133	1,170
Child Tax Credit Amendment Act of 2024	-	-	(14,679)	(15,021)	(15,394)
GROSS RECEIPTS TAXES	**0**	**5,568**	**5,568**	**5,568**	**5,568**
Healthy DC Amendment Act of 2024	-	5,568	5,568	5,568	5,568
OTHER TAXES	**0**	**324,417**	**336,794**	**349,512**	**436,394**
Deposit of Deed Recordation and Transfer Taxes Act of 2024	-	-	-	-	78,297
Universal Paid Leave Program Amendment Act of 2024	-	328,133	340,625	353,458	362,162
Clean Hands Certification Economic Expansion and Revitalization Amendment Act of 2024 (multiple tax types)	-	(3,716)	(3,831)	(3,946)	(4,065)
NONTAX REVENUES AND LOTTERY	**9,943**	**27,438**	**30,385**	**19,603**	**18,832**
Adjustment to Lottery Transfer due to new mobile sports betting subcontract and Sports Wagering Amendment Act of 2024	5,000	1,736	(19)	481	(19)
Litigation Support Fund Amendment Act of 2024	2,000	854	854	854	854
Automated Traffic Enforcement Revenue Amendment Act of 2024	2,943	-	-	-	-

(Continued on next page)

Table 3-12 (Continued)
Policy Proposals Impacting General Fund Revenues, Fiscal Years 2024-2028
(Dollars in Thousands)

Revenue Source	FY 2024 Revised	FY 2025 Original	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Excess Central Collection Unit Revenue Amendment Act of 2024	-	1,667	1,667	1,667	1,667
Right-of-Way Fee, Gas Tax, and Gas Surcharge Amendment Act of 2024	-	20,321	15,026	13,682	13,380
Securities and Banking Regulatory Trust Fund Amendment Act of 2024	-	1,000	1,000	1,000	1,000
Unclaimed Deposits for Excavation Work Amendment Act of 2024	-	-	9,968	-	-
Taxicab Rate Structure Amendment Act of 2024	-	538	543	549	554
Additional Vehicle Inspection Officers at DFHV	-	30	30	30	30
Medicaid Inpatient Hospital Directed Payment Act of 2024 (Local funds transfer)	-	815	830	846	862
Medicaid Outpatient Hospital Directed Payment Act of 2024 (Local funds transfer)	-	466	475	484	493
Boot Removal Penalty Cost Parity Amendment Act of 2024	-	11	11	11	11
Local Fund Revenue With Policy Proposals	**9,986,907**	**10,655,847**	**10,909,523**	**11,214,936**	**11,555,459**
Dedicated Tax Revenue	**631,141**	**644,918**	**656,317**	**652,848**	**733,507**
plus Dedicated Tax Revenue Policy Proposals	***0***	***132,293***	***134,814***	***137,325***	***59,487***
Additional Healthy DC insurance premium revenue plus Nursing Home tax increase	-	3,606	3,606	3,606	3,606
Deposit of Deed Recordation and Transfer Taxes Act of 2024	-	-	-	-	(78,297)
Healthy Schools Amendment Act of 2024	-	(5,690)	(5,690)	(5,690)	(5,690)
Medicaid Inpatient Hospital Directed Payment Act of 2024	-	81,978	83,536	85,123	86,740
Medicaid Outpatient Hospital Directed Payment Act of 2024	-	46,864	47,754	48,662	49,586
Sales and Use Tax Amendment Act of 2024 (arts dedication)	-	-	-	(66)	(2,221)
Sales and Use Tax Amendment Act of 2024 (ABCA dedication)	-	(1,070)	(1,070)	(1,070)	(1,070)
Sports Wagering Amendment Act of 2024	-	6,517	6,587	6,667	6,737
Real Property Tax Amendment Act of 2024	-	88	91	93	96
Dedicated Tax Revenue With Policy Proposals	**631,141**	**777,211**	**791,131**	**790,172**	**792,994**
Special Purpose (O-Type) Revenue	**764,258**	**788,573**	**787,109**	**806,604**	**824,522**
plus Special Purpose Policy Proposals	***(2,943)***	***3,239***	***1,532***	***2,866***	***3,168***
Automated Traffic Enforcement Revenue Amendment Act of 2024	(2,943)	-	-	-	-
Business and Entrepreneurship Support to Thrive Amendment Act of 2022	-	-	(6,998)	(6,998)	(6,998)
Lobbying Fees and Penalties Reform Amendment Act of 2024	-	58	58	58	58
Securities and Banking Regulatory Trust Fund Amendment Act of 2024	-	(1,000)	(1,000)	(1,000)	(1,000)
Right-of-Way Fee, Gas Tax, and Gas Surcharge Amendment Act of 2024	-	(20,321)	(15,026)	(13,682)	(13,380)
Reversing the Defunding of Our Climate Equity Commitments Amendment Act of 2024	-	24,506	24,501	24,492	24,492
Clean Hands Certification Economic Expansion and Revitalization Amendment Act of 2024	-	(3)	(3)	(3)	(3)
Special Purpose Revenue With Policy Proposals	**761,315**	**791,812**	**788,641**	**809,470**	**827,690**
All Proposals	**6,994**	**537,357**	**590,665**	**677,463**	**703,210**
General Fund Revenue with Policy Proposals	**11,379,362**	**12,224,870**	**12,489,295**	**12,814,578**	**13,176,143**

Property Tax Proposals

- **Central Washington Activation Program Amendment Act of 2024:** The proposal provides a real property tax credit to primarily office-use properties selected by the Mayor that plan to undergo construction, alteration, or renovation, resulting in a conversion of use of the property to a different commercial use. The proposal reduces real property tax revenue by $11 million over the four-year financial plan.
- **Real Property Tax Amendment Act of 2024:** The proposal splits the current Class 1 residential property tax rate into two categories: one for multi-unit properties; and one for single-family properties and condominium units. The single family and condominium tax rate is a split tax rate, with a higher marginal tax rate for properties assessed at more than $2.5 million. The proposal increases real property taxes by $5.6 million in FY2025 and $23.3 million over the four-year financial plan.
- **Kappa Alpha Psi Real Property Tax Abatement Exemption Act of 2024:** This proposal establishes a tax abatement for property owned by the Kappa Alpha Psi Fraternity. It reduces real property tax revenue by $46,000 in 2025 and $195,000 over the four-year financial plan.
- **Howard University Property Tax Exemption Clarification Amendment Act of 2022:** The proposal exempts a property owned by Howard University from real property taxes. The proposal reduces real property tax revenue by $909,000 over the four-year financial plan.
- **Studio Theatre Housing Property Tax Exemption Amendment Act of 2024:** The proposal adds property to Studio Theatre's existing tax abatement. The proposal reduces real property tax revenue by $53,000 over the four-year financial plan.
- **Funding of Bill 25-240 (under Council review):** The budget and financial plan accounts for the revenue loss of a proposed tax abatement for the property of the headquarters of the United Negro College Fund, located on 7th Street NW. The abatement is expected to cost $515,000 in fiscal year 2025 and a total of $2,155,000 over the four-year financial plan.

General Sales and Use Tax Proposals

- **Healthy Schools Amendment Act of 2024:** The proposal repeals a dedication of sales tax revenue to the Healthy Schools Fund, increasing sales tax revenue in Local Funds by $5.69 million annually and $22.76 million over the four-year financial plan.
- **OTR Compliance Initiative:** The Office of Tax and Revenue (OTR) will implement compliance initiatives initially proposed in the fiscal year 2024 budget but had to be deferred due to reduced personnel budget. The February revenue estimate accounted for the loss of the revenue from this initiative because staff could not be hired during fiscal year 2024. OTR will integrate internal data with publicly available data sources such as social media platforms to uncover tax noncompliance. OTR will hire additional compliance staff to audit identified companies. The initiative is projected to increase sales tax revenue by $13.1 million over the four-year financial plan.
- **Sales and Use Tax Amendment Act of 2024:** The proposal would raise this "general rate" sales tax to 6.5% for fiscal year 2026 and again to 7.0% for fiscal year 2027. The proposal also eliminates or revises two dedications of sales and use tax. The proposal adds approximately $338 million to Local Funds over the four-year financial plan.

Selective Sales and Use Tax Proposals

- **Motor Vehicle Excise Tax Amendment Act of 2024:** The proposal repeals an excise tax exemption for electric vehicles, imposes an excise tax on electric vehicles, and increases the excise tax for vehicles that perform at 20 miles per gallon (mpg) or less, 21-25 mpg, and 40 mpg or greater. The proposal increases excise taxes by $7.1 million in 2025 and $29.2 million over the four-year financial plan.

Income Tax Proposals

- **Combined Reporting Amendment Act of 2024:** The proposal would change, beginning with tax year 2026, the method by which corporate income tax filers must apportion their income to treat the entire corporate group as a single taxpayer. The proposal adds a total of $38.9 million over the four-year financial plan.

- **Earned Income Tax Credit Amendment Act of 2024:** Tax filers with qualifying children who qualify for the federal Earned Income Tax Credit receive a 70% match of the federal credit amount as a credit on their District income taxes. While current law would increase the match percentage to 85% in tax year 2025 and 100% in tax year 2026, the proposal would change the phase-in to 85% for tax years 2025 through 2028, and 100% in 2029 and later. The proposal adds $27.7 million of revenue over the four-year financial plan.
- **OTR Compliance Initiative:** The Office of Tax and Revenue (OTR) will implement compliance initiatives initially proposed in the fiscal year 2024 budget but had to be deferred due to reduced personnel budget. The February revenue estimate accounted for the loss of the revenue from this initiative because staff could not be hired. OTR will implement three compliance initiatives that are projected to increase business (corporate and unincorporated) and personal income taxes by $8.4 million over the four-year financial plan.
- **Income Tax Secured Bond and Out of State Municipal Bond Tax Amendment Act of 2024:** Starting in tax year 2025, the proposal modifies the definition of taxable income (for individuals, estates, and trusts) to include interest from non-District municipal bonds. The proposal adds $7.7 million in fiscal year 2025 and $56.4 million over the four-year financial plan.
- **Small Retailer Property Tax Relief Amendment Act of 2024:** The Small Retailer Property Tax Relief Credit is a refundable franchise tax credit of up to $5,000 for certain businesses. The proposal increases the credit amount to $10,000 and indexes it to inflation. The proposal lowers income tax collections by $2.5 million in fiscal year 2025 and $10.2 million over the four-year financial plan.
- **Universal Paid Leave Program Amendment Act of 2024:** The proposal requires District employers to pay a contribution rate of 0.75 percent of the wages of covered employees to the Universal Paid Leave Fund. The proposal is projected to decrease business income tax revenue by $5.9 million in fiscal year 2025 and $24.5 million over the four-year financial plan.
- **Qualified High Technology Company Tax Amendment Act of 2024:** The proposal permanently repeals the preferential tax rate for capital gains invested in Qualified High Technology Companies (QHTCs). The proposal increases tax collections by $796,000 in fiscal year 2025 and $4.2 million over the four-year financial plan.
- **Child Tax Credit Act of 2024:** The proposal creates a refundable child tax credit for District taxpayers with qualifying children under the age of 6. The credit amount is up to $420 per child and phases out for filers at higher income levels. The proposal decreases tax collections beginning in fiscal year 2026 and costs $45.1 million over the four-year financial plan.

Gross Receipts Tax

- **Healthy DC Amendment Act of 2024:** The proposal allows approximately $5.6 million of insurance premium tax revenue annually to be used for Local Funds instead of as a dedicated tax. The proposal adds $22.3 million to Local Funds over the four-year financial plan.

Other Tax Proposals

- **Deposit of Deed Recordation and Transfer Taxes Act of 2024:** The proposal reverses a 15% dedication of deed transfer and deed recordation taxes, for capital projects of the District of Columbia Housing Authority, that was set to begin in fiscal year 2028. The proposal increases Local Funds revenue by $78.3 million in fiscal year 2028.
- **Universal Paid Leave Program Amendment Act of 2024:** The proposal requires District employers to pay a contribution rate of 0.75 percent of the wages of covered employees to the Universal Paid Leave Fund (“Fund”). Funds not required for use by the Universal Paid Leave program, as determined annually by the annual certification of the Office of the Chief Financial Officer, will be deposited in the General Fund. The proposal increases tax revenue by an average of $346 million each year, beginning in fiscal year 2025.

- **Clean Hands Certification Economic Expansion and Revitalization Amendment Act of 2024:** The proposal increases the threshold, from $100 to $1,000, at which amounts owed to the District will prevent an individual or business from receiving a license, permit, grant or contract. The proposal is expected to decrease tax revenue (from various types of taxes) by $3.7 million in fiscal year 2025 and $15.6 million over the financial plan.

Nontax Revenue and Lottery Proposals

- **Adjustment to Lottery Transfer due to new mobile sports betting subcontract:** After the February revenue estimates, the District's Office of Lottery and Gaming approved a change in the subcontract for District-operated mobile and retail sports wagering. The change increases expected revenue from sports wagering, and the subsequent transfer from the Lottery, by $5 million in fiscal year 2024 only.
- **Sports Wagering Amendment Act of 2024:** This proposal opens up mobile sports wagering to additional commercial vendors and expands sports wagering licensing fees. After accounting for Office of Lottery and Gaming costs, the proposal increases transfers from the Lottery by $1.7 million in fiscal year 2025 and $2.2 million over the four-year financial plan.
- **Automated Traffic Enforcement Revenue Amendment Act of 2024:** This proposal repeals a dedication of automated traffic enforcement fines to the Vision Zero Enhancement Omnibus Amendment Act Implementation Fund. The proposal increases nontax revenue available for Local Funds in fiscal year 2024 only, by $2.9 million.
- **Litigation Support Fund Amendment Act of 2024:** The subtitle directs the revenue received in the Litigation Support Fund resulting from two settlements: the District vs. Saylor; and the District vs. JUUL Labs and directs usage of the JUUL Labs settlement to the Department of Health's Smoking Cessation Fund. The proposal increases Local revenues by a total of $5.4 million over the four-year financial plan.
- **Excess Central Collection Unit Revenue Amendment Act of 2024:** This proposal eliminates a dedication of revenues collected by the District's Central Collection Unit that may be dedicated to the Arts and Humanities Fund. The proposal adds $1.67 million annually to nontax revenues, for a total of $6.7 million over the four-year financial plan.
- **Right-of-Way Fee, Gas Tax, and Gas Surcharge Amendment Act of 2024:** The District currently uses right-of-way occupancy fee revenue to meet local match requirements to receive federal highway aid funding and to be used to fund local transportation projects in the capital budget. The proposal re-directs motor vehicle fuel surcharge revenue toward the federal aid local match requirement, and it expands the use of right-of-way occupancy fees to be used as a source of Local Funds revenue. The proposal makes $62.4 million of right-of-way occupancy fee revenue available for Local Funds over the four-year financial plan.
- **Securities and Banking Regulatory Trust Fund Amendment Act of 2024:** The proposal increases by $1 million an annual requirement that some revenue otherwise dedicated to the Securities and Banking Regulatory Trust Fund is converted to Local Funds revenue, providing $4 million over the four-year financial plan.
- **Unclaimed Deposits for Excavation Work Amendment Act of 2024:** The proposal deems the excavation deposit of any public space permitee to be forfeited after the District Department of Transportation has notified the permitee and the deposit has gone unclaimed after one year. Based on an estimate of permit holders who will not claim their refund, the proposal will result in approximately $10 million of District revenue in fiscal year 2026 only.
- **Taxicab Rate Structure Amendment Act of 2024:** The proposal doubles the passenger surcharge for taxi trips from $0.25 to $0.50, and dedicates this new revenue to the Local fund. The proposal increases revenue by $538,000 in fiscal year 2025 and $2.18 million over the four-year financial plan.
- **Additional Vehicle Inspection Officers at DFHV:** The Department of For-Hire Vehicles will hire two additional vehicle inspection officers. DFHV expects to generate an additional $30,000 annually for violations issued by these new officers.

- **Medicaid Inpatient Hospital Directed Payment Act of 2024:** The proposal allows the District to charge each hospital a provider fee based on net inpatient revenue. From new dedicated revenue collected, $815,000 in fiscal year 2025 and $3.4 million over the four-year financial plan will be transferred to Local funds.
- **Medicaid Outpatient Hospital Directed Payment Act of 2024:** The proposal allows the District to charge each hospital a provider fee based on net outpatient revenue. From new dedicated revenue collected, $466,000 in fiscal year 2025 and $1.918 million over the four-year financial plan will be transferred to Local funds.
- **Boot Removal Penalty Cost Parity Amendment Act of 2024:** This proposal raises the vehicle immobilization fee ("boot" fee) that the Department of Public Works may charge from $75 to $100 and increases the illegal boot removal penalty from $750 to $900. The proposal to raise the immobilization fee increases revenue by $11,000 in fiscal year 2025 and $44,000 over the four-year financial plan.

Dedicated Tax Proposals

- **Additional Healthy DC and Nursing Home Quality of Care revenue:** Based on policy proposals adopted in the proposed budget, updates to reimbursement rates, and an increase in the nursing home provider tax, revenue in these two dedicated tax funds is projected to increase by $3.6 million annually, for a total of $14.4 million over the four-year financial plan.
- **Deposit of Deed Recordation and Transfer Taxes Act of 2024:** The proposal reverses a 15% dedication of deed transfer and deed recordation taxes, for capital projects of the District of Columbia Housing Authority, that was set to begin in fiscal year 2028. The proposal decreases dedicated tax revenue by $78.3 million in fiscal year 2028.
- **Healthy Schools Amendment Act of 2024:** The proposal repeals a dedication of sales tax revenue to the Healthy Schools Fund, decreasing dedicated tax revenue by $5.69 million annually and $22.76 million over the four-year financial plan.
- **Medicaid Inpatient Hospital Directed Payment Act of 2024:** The proposal allows the District to charge hospitals a fee based on inpatient net patient revenue, beginning October 1, 2024 or the effective date established by the Centers for Medicare and Medicaid Services in its approval of the Medicaid State Direct Payment preprint. The proposal will generate an additional $82 million in dedicated tax revenue in fiscal year 2025 and $337 million over the four-year financial plan.
- **Medicaid Outpatient Hospital Directed Payment Act of 2024:** The proposal allows the District to charge hospitals a fee based on outpatient gross patient revenue, beginning October 1, 2024. The proposal will generate an additional $46.9 million in dedicated tax revenue in fiscal year 2025 and $193 million over the four-year financial plan.
- **Sales and Use Tax Amendment Act of 2024:** The proposal repeals an existing dedication of sales tax revenue to the Alcohol Beverage and Cannabis Administration's Reimbursable Detail Subsidy Program, and the proposal changes the projected dedication of sales and use tax to the Commission on Arts and Humanities. In total, the proposal decreases dedicated sales and use taxes by $6.6 million over the four-year financial plan.
- **Sports Wagering Amendment Act of 2024:** The proposal opens up mobile sports wagering to additional commercial vendors, increases sports wagering taxes, and dedicates such tax revenue (above amounts reserved for Local funds) to the Child Trust Fund for the Child Wealth Building program. The proposal increases dedicated tax revenue in the fund by $6.5 million in 2025 and $26.5 million over the four-year financial plan.
- **Real Property Tax Amendment Act of 2024:** The proposal introduces a higher marginal tax rate for single family and condominium homes assessed at more than $2.5 million. The proposal increases real property taxes dedicated to the repayment of payment-in-lieu-of-taxes financing by $88,000 in FY 2025 and $368,000 over the four-year financial plan.

Special Purpose Revenue Proposals

- **Automated Traffic Enforcement Revenue Amendment Act of 2024:** The proposal repeals a dedication of automated traffic enforcement fines to the Vision Zero Enhancement Omnibus Amendment Act Implementation Fund. The proposal decreases special purpose revenue in this fund in fiscal year 2024 only, by $2.9 million.
- **Business and Entrepreneurship Support to Thrive Amendment Act of 2022:** The proposal funds, as of October 1, 2025, the Business and Entrepreneurship Support to Thrive Amendment Act of 2022 and repeals its subject-to-appropriations clause as of October 1, 2025. The Act will reduce revenue in the Basic Business License Fund beginning in fiscal year 2026 by eliminating endorsement and technology fees for business licenses, providing exemptions for certain business, and reducing fines for lapsed licenses. The proposal reduces special purpose revenue in the fund by $21 million over the four-year financial plan.
- **Securities and Banking Regulatory Trust Fund Amendment Act of 2024:** The proposal increases by $1 million an annual requirement that some revenue otherwise dedicated to the Securities and Banking Regulatory Trust Fund is converted to Local Funds revenue, reducing special purpose revenue in the fund by $4 million over the four-year financial plan.
- **Lobbying Fees and Penalties Reform Amendment Act of 2024:** This proposal increases the fees that lobbyists must pay to register from $250 to $350 per year for for-profit entities, and $50 to $100 for not-for-profit entities. The proposal also increases late fees. The proposal increases special purpose revenue by $57,500 in fiscal year 2025 and $230,000 over the four-year financial plan.
- **Right-of-Way Fee, Gas Tax, and Gas Surcharge Amendment Act of 2024:** The District currently uses right-of-way occupancy fee revenue to meet local match requirements to receive federal highway aid funding and to be used to fund local transportation projects in the capital budget. The proposal re-directs motor vehicle fuel surcharge revenue toward the federal aid local match requirement, and it expands the use of right-of-way occupancy fees to be used as a source of Local Funds revenue. The proposal reduces right-of-way occupancy fee revenue available for special purpose funds by $62.4 million over the four-year financial plan.
- **Reversing the Defunding of Our Climate Equity Commitments Amendment Act of 2024:** The Department of Energy and Environment manages the Sustainable Energy Trust Fund (SETF) which collects surcharges on electric, natural gas, and home heating oil providers in the District to fund energy efficiency and renewable energy projects. The proposal increases the natural gas and electricity assessments starting in fiscal year 2025, increasing special purpose revenue in the SETF by $24.5 million in fiscal year 2025 and $98 million over the four-year financial plan.
- **Clean Hands Certification Economic Expansion and Revitalization Amendment Act:** A Clean Hands certification is required for individuals or businesses to obtain licenses (other than driver’s licenses), permits, contracts, or grants. Clean Hands can be denied if the applicant owes more than $100 to the District. The proposal increases the threshold from $100 to $1,000. The proposal is projected to decrease fine collections at the Department of Licensing and Consumer Protection by $3,000 annually.

Table 3-13

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2023-2028

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
PROPERTY	**1.3%**	**-1.2%**	**-0.6%**	**0.8%**	**1.2%**	**1.3%**
Real Property	0.9%	-1.0%	-0.6%	0.8%	1.2%	1.3%
Personal Property	1.2%	-0.7%	1.0%	1.0%	1.1%	1.1%
Public Space Rental	27.7%	-10.9%	0.0%	0.0%	0.0%	0.0%
Dedicated to other funds	3.5%	17.7%	6.1%	5.1%	8.4%	-7.2%
PROPERTY (NET)	**1.2%**	**-1.4%**	**-0.7%**	**0.7%**	**1.1%**	**1.4%**
SALES & EXCISE	**10.9%**	**1.7%**	**2.9%**	**3.0%**	**2.3%**	**2.6%**
General Sales	12.9%	1.9%	3.0%	3.1%	2.4%	2.7%
Alcohol	-1.0%	2.0%	1.6%	1.6%	1.6%	1.9%
Cigarette	-58.4%	0.0%	0.5%	-1.0%	-1.5%	-0.5%
Motor Vehicle	-13.2%	-0.4%	1.0%	1.6%	1.6%	1.7%
Motor Fuel	-1.9%	-10.1%	-1.8%	-1.6%	-1.8%	-1.7%
Dedicated to other funds	17.5%	3.4%	2.2%	2.5%	-0.5%	0.9%
SALES & EXCISE (NET)	**8.5%**	**1.1%**	**3.2%**	**3.2%**	**3.4%**	**3.2%**
INCOME	**1.6%**	**2.1%**	**3.0%**	**3.0%**	**3.0%**	**4.5%**
Individual Income	-2.2%	3.6%	4.0%	4.1%	3.9%	3.9%
Corporate Franchise	24.4%	1.5%	2.5%	1.0%	-0.1%	1.7%
U.B. Franchise	-16.3%	-17.0%	-10.0%	-6.6%	-0.1%	33.9%
INCOME (NET)	**1.6%**	**2.1%**	**3.0%**	**3.0%**	**3.0%**	**4.5%**
GROSS RECEIPTS	**0.3%**	**-1.7%**	**1.3%**	**0.8%**	**0.6%**	**0.6%**
Public Utilities	-4.0%	-8.3%	-0.3%	-0.1%	-0.5%	-0.5%
Toll Telecommunications	-21.4%	-1.9%	-1.5%	-1.1%	-1.2%	-1.2%
Insurance Premiums	8.6%	2.9%	2.8%	1.0%	1.0%	1.0%
Ballpark Fee	11.5%	2.4%	2.8%	3.2%	2.4%	2.3%
Private Sports Wagering	-60.3%	-27.0%	0.0%	0.0%	0.0%	0.0%
Games of Skill	0.0%	98.0%	0.0%	0.0%	0.0%	0.0%
Health Related Taxes	4.2%	-2.8%	1.0%	1.0%	1.0%	1.0%
Dedicated to other funds	7.7%	1.4%	3.6%	2.0%	1.8%	1.7%
GROSS RECEIPTS (NET)	**-4.2%**	**-3.8%**	**-0.3%**	**-0.2%**	**-0.4%**	**-0.4%**
OTHER TAX	**-41.3%**	**-11.3%**	**13.0%**	**11.4%**	**9.9%**	**10.0%**
Estate	96.1%	-57.3%	1.2%	1.2%	1.2%	16.8%
Deed Recordation	-49.1%	0.0%	11.9%	11.9%	10.0%	7.5%
Deed Transfer	-50.6%	0.0%	15.5%	14.9%	13.0%	13.0%
Economic Interest	-72.8%	53.0%	37.4%	0.0%	0.0%	0.0%
Dedicated to other funds	-49.6%	-0.2%	2.0%	2.0%	2.0%	192.3%
OTHER TAX (NET)	**-40.0%**	**-12.8%**	**14.7%**	**12.7%**	**10.9%**	**-10.4%**
TOTAL TAX (GROSS)	**0.0%**	**0.3%**	**2.3%**	**2.7%**	**2.6%**	**3.3%**
TOTAL TAX (NET)	**-0.5%**	**0.0%**	**2.2%**	**2.7%**	**2.7%**	**2.5%**

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Table 3-13 (Continued)

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2023-2028

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
NONTAX	**25.3%**	**-2.6%**	**9.5%**	**-6.2%**	**-5.2%**	**-2.0%**
Licenses & Permits	8.9%	7.5%	0.6%	1.0%	0.5%	1.0%
Fines & Forfeits	-2.9%	16.6%	83.8%	-2.0%	-2.2%	-2.0%
Charges for Services	-10.0%	-4.5%	2.3%	0.5%	1.4%	0.5%
Miscellaneous	63.6%	-13.3%	-23.5%	-17.2%	-15.7%	-5.5%
NONTAX (NET)	**25.3%**	**-2.6%**	**9.5%**	**-6.2%**	**-5.2%**	**-2.0%**
LOTTERY	**-17.8%**	**23.9%**	**0.7%**	**2.9%**	**0.0%**	**0.0%**
Dedicated to other funds	-	-	-	-	-	-
LOTTERY (NET)	**-17.8%**	**23.9%**	**0.7%**	**2.9%**	**0.0%**	**0.0%**
GROSS REVENUE	**1.4%**	**0.2%**	**2.8%**	**2.0%**	**2.0%**	**3.0%**
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	**6.2%**	**3.5%**	**2.7%**	**2.5%**	**0.6%**	**11.8%**
LOCAL FUND REVENUE	**1.0%**	**-0.1%**	**2.8%**	**2.0%**	**2.1%**	**2.2%**

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
PROPERTY	**37,596**	**(34,525)**	**(16,528)**	**23,451**	**35,450**	**37,285**
Real Property	25,747	(28,559)	(17,335)	22,583	34,479	36,314
Personal Property	1,018	(551)	807	868	971	971
Public Space Rental	10,831	(5,415)	0	0	0	0
Dedicated to other funds	1,463	7,744	3,149	2,804	4,814	(4,494)
PROPERTY (NET)	**36,132**	**(42,269)**	**(19,677)**	**20,647**	**30,636**	**41,780**
SALES & EXCISE	**197,755**	**34,988**	**58,908**	**63,615**	**49,556**	**57,399**
General Sales	219,160	37,334	58,600	63,062	49,102	56,738
Alcohol	(68)	137	112	114	115	138
Cigarette	(13,117)	2	44	(94)	(139)	(45)
Motor Vehicle	(7,778)	(205)	510	841	829	895
Motor Fuel	(443)	(2,280)	(358)	(308)	(351)	(327)
Dedicated to other funds	84,606	19,161	12,897	14,759	(3,273)	5,254
SALES & EXCISE(NET)	**113,149**	**15,827**	**46,011**	**48,856**	**52,829**	**52,145**
INCOME	**66,219**	**86,385**	**129,900**	**133,681**	**133,524**	**208,888**
Individual Income	(68,762)	110,341	125,437	134,945	134,251	140,305
Corporate Franchise	177,773	13,601	22,710	9,525	(563)	16,398
U.B. Franchise	(42,792)	(37,557)	(18,248)	(10,788)	(164)	52,186
INCOME (NET)	**66,219**	**86,385**	**129,900**	**133,681**	**133,524**	**208,888**
GROSS RECEIPTS	**1,246**	**(6,802)**	**5,241**	**3,035**	**2,266**	**2,291**
Public Utilities	(5,219)	(10,336)	(389)	(130)	(514)	(514)
Toll Telecommunications	(10,011)	(695)	(558)	(385)	(436)	(402)
Insurance Premiums	12,475	4,552	4,501	1,598	1,615	1,632
Ballpark Fee	4,814	1,137	1,323	1,580	1,221	1,187
Private Sports Wagering	(2,391)	(424)	0	0	0	0
Games of Skill	20	37	0	0	0	0
Health Related Taxes	1,557	(1,072)	365	373	380	388
Dedicated to other funds	11,778	2,264	6,043	3,444	3,096	3,103
GROSS RECEIPTS (NET)	**(10,533)**	**(9,066)**	**(801)**	**(409)**	**(829)**	**(812)**
OTHER TAX	**(305,022)**	**(49,046)**	**50,066**	**49,663**	**47,967**	**53,335**
Estate	46,316	(54,131)	494	499	505	7,056
Deed Recordation	(188,448)	1	23,301	26,050	24,346	20,158
Deed Transfer	(137,204)	(0)	20,778	23,114	23,116	26,121
Economic Interest	(25,686)	5,084	5,494	0	0	0
Dedicated to other funds	(49,906)	(115)	1,015	1,036	1,056	103,280
OTHER TAX (NET)	**(255,116)**	**(48,931)**	**49,051**	**48,627**	**46,910**	**(49,945)**
TOTAL TAX (GROSS)	**(2,207)**	**31,000**	**227,588**	**273,445**	**268,763**	**359,198**
TOTAL TAX (NET)	**(50,149)**	**1,946**	**204,484**	**251,403**	**263,071**	**252,056**

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Table 3-14 *(Continued)*

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Revenue Source	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
NONTAX	**157,883**	**(20,269)**	**72,269**	**(51,446)**	**(40,611)**	**(14,816)**
Licenses & Permits	11,971	10,990	908	1,570	785	1,635
Fines & Forfeits	(4,745)	26,033	152,964	(6,660)	(7,326)	(6,396)
Charges for Services	(7,863)	(3,167)	1,556	317	997	344
Miscellaneous	158,520	(54,124)	(83,159)	(46,674)	(35,067)	(10,399)
NONTAX (NET)	**157,883**	**(20,269)**	**72,269**	**(51,446)**	**(40,611)**	**(14,816)**
LOTTERY	**(7,220)**	**8,007**	**300**	**1,225**	**0**	**0**
Dedicated to other funds	0	0	0	0	0	0
LOTTERY (NET)	**(7,220)**	**8,007**	**300**	**1,225**	**0**	**0**
GROSS REVENUE	**148,456**	**18,738**	**300,157**	**223,224**	**228,152**	**344,383**
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	**47,941**	**29,054**	**23,104**	**22,042**	**5,693**	**107,142**
LOCAL FUND REVENUE	**100,514**	**(10,316)**	**277,053**	**201,181**	**222,460**	**237,241**

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Agency	Account	Account Description	FY 2023 Actual	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
BUSINESS LICENSES AND PERMITS								
DEPARTMENT OF BUILDINGS	6113001	BUILDING STRUCTURES & EQUIPMENT PERMIT	37,955	38,425	38,700	39,000	39,104	39,245
DEPARTMENT OF BUILDINGS	6113002	CAPACITY PLACARD PERMIT	1	1	1	1	1	1
DEPARTMENT OF BUILDINGS	6113003	DEMOLITION PERMIT	886	820	825	830	830	830
DEPARTMENT OF BUILDINGS	6113004	EXCAVATION PERMIT	0	0	0	0	0	0
DEPARTMENT OF BUILDINGS	6113005	FENCE PERMIT	7	7	7	7	7	7
DEPARTMENT OF BUILDINGS	6113006	FOUNDATION PERMIT	22	19	19	19	19	19
DEPARTMENT OF BUILDINGS	6113007	GARAGE PERMIT	1	1	1	1	1	1
DEPARTMENT OF BUILDINGS	6113008	MISCELLANEOUS PERMIT	213	190	190	190	185	185
DEPARTMENT OF BUILDINGS	6113011	RAZE PERMIT	478	470	470	470	470	470
DEPARTMENT OF BUILDINGS	6113012	RETAINING WALL PERMIT	115	110	110	110	110	110
DEPARTMENT OF BUILDINGS	6113014	SHEETING & SHORING PERMIT	14	14	14	14	14	14
DEPARTMENT OF BUILDINGS	6113015	SIGN PERMIT	66	63	63	63	63	63
DEPARTMENT OF BUILDINGS	6113016	SPECIAL SIGN PERMIT	1	1	1	1	1	1
DEPARTMENT OF BUILDINGS	6113017	SWIMMING POOL PERMIT	15	14	14	14	14	14
DEPARTMENT OF BUILDINGS	6113018	TENANT LAYOUT PERMIT	24	23	23	23	23	23
DEPARTMENT OF BUILDINGS	6113019	POSTCARD PERMIT	157	150	150	150	150	150
DEPARTMENT OF BUILDINGS	6113020	BOILER CERTIFICATE PERMIT	0	1	1	1	1	1
DEPARTMENT OF BUILDINGS	6113021	PUBLIC SPACE SIDEWALK CAFE PERMIT	2	2	2	2	2	2
DEPARTMENT OF BUILDINGS	6113022	SOLAR PERMIT	376	350	350	300	300	300
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6113014	SHEETING & SHORING PERMIT	0	0	0	0	0	0
DEPARTMENT OF BEHAVIORAL HEALTH	6117009	OTHER LICENSE FEES	23	23	23	23	23	23
DEPARTMENT OF BUILDINGS	6117012	CERTIFICATE OF OCCUPANCY FEE	182	175	175	175	175	175
DEPARTMENT OF BUILDINGS	6117013	REFRIGERATION & PLUMBING PERMIT	3,130	3,100	3,100	3,100	3,100	3,100
DEPARTMENT OF BUILDINGS	6117014	ELECTRICAL PERMIT	3,070	3,000	3,000	3,000	3,000	3,000
DEPARTMENT OF BUILDINGS	6117018	CHARTERED BUS TRIP PERMIT	0	0	0	0	0	0
DEPARTMENT OF FOR-HIRE VEHICLES	6117022	PRIVATE VEHICLE FOR HIRE-REGISTER AS DDS	33,285	37,745	38,600	39,375	40,000	40,500
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6117011	SECURITIES BROKER DEALER LICENSE	11,100	11,150	11,200	11,250	11,300	11,350
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6117021	SPECIAL EVENT PERMIT FEE	4	5	4	4	4	5
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6111001	INSURANCE LICENSES	757	0	0	0	0	0
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6111004	INSURANCE AGENCY LICENSES	19,452	20,200	20,300	20,400	20,410	20,850
PUBLIC SERVICE COMMISSION	6112002	ELECTRIC LICENSE	7	7	7	7	7	7
PUBLIC SERVICE COMMISSION	6112003	GAS LICENSE	2	2	2	2	2	2
BUSINESS LICENSES & PERMITS Total			**111,345**	**116,068**	**117,352**	**118,532**	**119,316**	**120,448**
NONBUSINESS LICENSE & PERMITS								
DEPARTMENT OF MOTOR VEHICLES	6121003	DRIVERS LICENSE-FIRST TIME/RENEWALS	4,057	4,000	4,093	4,000	4,000	4,000
DEPARTMENT OF MOTOR VEHICLES	6121005	CANCEL ROAD TEST FEE	64	64	64	64	64	64
DEPARTMENT OF MOTOR VEHICLES	6121006	CHANGE OF ADDRESS FEE	279	279	279	279	279	279
DEPARTMENT OF MOTOR VEHICLES	6121007	DRIVERS LICENSE-KNOWLEDGE TEST	307	307	307	307	307	307
DEPARTMENT OF MOTOR VEHICLES	6121008	DRIVERS LICENSE-ROAD TEST	106	106	106	106	106	106
DEPARTMENT OF MOTOR VEHICLES	6122001	DIGITAL CERTIFICATE FEE	5	5	5	5	5	5
DEPARTMENT OF MOTOR VEHICLES	6122002	PERSONALIZED TAGS - RSC 9100	105	105	105	105	105	105
DEPARTMENT OF MOTOR VEHICLES	6122003	DCTC ISSUANCES - RSC 9100	143	143	143	143	143	143

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Agency	Account	Account Description	FY 2023 Actual	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
NONBUSINESS LICENSE & PERMITS (Continued)								
DEPARTMENT OF MOTOR VEHICLES	6122004	TEMPORARY DEALER TAGS	0	0	0	0	0	0
DEPARTMENT OF MOTOR VEHICLES	6122005	TRANSFER OF TAGS - RSC 9100	41	41	41	41	41	41
DEPARTMENT OF MOTOR VEHICLES	6122006	ANACOSTIA LICENSE PLATE	1	1	1	1	1	1
DEPARTMENT OF MOTOR VEHICLES	6122008	RECORD SEARCHES - RSC 9100	1	1	1	1	1	1
DEPARTMENT OF MOTOR VEHICLES	6122011	ASSOCIATED FEE FOR THIRTY (30) DAYS	0	0	0	0	0	0
DEPARTMENT OF MOTOR VEHICLES	6122012	DESTINY CC TIME/NO CHRG/OVER(SHORT)	(3,694)	(4,000)	(4,000)	(3,694)	(4,000)	(4,000)
DEPARTMENT OF MOTOR VEHICLES	6122016	MTR VH REGIS RSC 3051 REVENUE REFUND						
DEPARTMENT OF MOTOR VEHICLES	6122021	DMV MOTOR VEHICLE REGISTRATION	33,310	40,000	39,525	39,700	40,000	40,500
METROPOLITAN POLICE DEPARTMENT	6122018	BOAT REGISTRATION	241	181	187	190	197	200
DEPARTMENT OF MOTOR VEHICLES	6123001	RECIPROCITY PERMIT-MILITARY/CONGRESSIONAL	668	668	668	668	668	668
NONBUSINESS LICENSES & PERMITS Total			**35,634**	**41,901**	**41,524**	**41,916**	**41,917**	**42,420**
TOTAL LICENSES & PERMITS			**146,978**	**157,969**	**158,877**	**160,448**	**161,233**	**162,868**
FINES AND FORFEITURES								
ALCOHOLIC BEVERAGE & CANNABIS ADMINISTRATION	6312028	FINES	278	278	280	282	275	275
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312011	UNDERGROUND STORAGE TANK FINES ONLY	11	11	11	11	11	11
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312012	UNDERGROUND STORAGE TANK FINES & FEES	14	14	14	14	14	14
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312013	ASTBESTOS CERTIFICATION & ABATMENT FEES	(7)	0	0	0	0	0
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312017	ADJUDICATION HEARING (WATER QAULITY)	28	30	30	30	30	30
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312018	ADJUDICATION HEARING(WATER QAULITY)ENFORCEMENT	12	13	13	13	13	13
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312021	HAZARDOUS GENERATOR FINES	7	7	7	7	7	7
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312022	GENERAL WNFORCEMENT FINES & FEES	2	2	2	2	2	2
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312024	LEAD POISONING PREVENTION FINES & FEES	4	4	4	4	4	4
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312025	WILDLIFE CONTROL OPERATOR FEES	1	1	1	1	1	1
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312026	APICULTURE REGISTRATION FEE	1	1	1	1	1	1
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312030	ENFORCEMENT REVENUE ANACOSTIA CLEANUP	1	1	1	1	1	1
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6312028	FINES	378	385	392	397	397	397
DEPARTMENT OF PUBLIC WORKS	6312003	SALE OF ABANDONED PROPERTY	6	6	6	6	6	6
DEPARTMENT OF PUBLIC WORKS	6312005	BOOTING FEES - RSC 1504	32	830	830	830	650	650
DEPARTMENT OF PUBLIC WORKS	6312007	TOWING FEES	310	310	310	310	310	310
DEPARTMENT OF PUBLIC WORKS	6312009	IMPOUNDMENT FEES - RSC 1506	147	165	147	147	147	147
DISTRICT DEPARTMENT OF TRANSPORTATION	6312014	ADJUDICATION HEARING (AIR QUALITY)	78	78	96	96	96	95
FINES AND FORFEITURES - Other -Total			**1,303**	**2,136**	**2,145**	**2,153**	**1,965**	**1,964**
TRAFFIC FINES								
DEPARTMENT OF MOTOR VEHICLES	6311006	TRAFFIC FINES	80,702	63,484	63,118	61,856	60,017	58,812
DEPARTMENT OF MOTOR VEHICLES	6311010	TRAFFIC FINES - TIMING DIFFERENCE	(23,280)	0	0	0	0	0
DEPARTMENT OF MOTOR VEHICLES	6311011	TRAFFIC FINES - RSC 1501 - REV REFUND	(405)	0	0	0	0	0
METROPOLITAN POLICE DEPARTMENT	6311001	RED LIGHT REVENUE	14,012	17,103	38,548	37,777	37,022	36,281
METROPOLITAN POLICE DEPARTMENT	6311003	NO THRU TRUCK	1	1	3	3	3	3
METROPOLITAN POLICE DEPARTMENT	6311005	CROSSWALK	9,452	11,537	26,004	25,484	24,974	24,475

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General Purpose Non-Tax Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Agency	Account	Account Description	FY 2023 Actual	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
TRAFFIC FINES (Continued)								
METROPOLITAN POLICE DEPARTMENT	6311007	PHOTO RADAR REVENUE/FEES	74,792	88,347	205,756	201,640	197,608	193,656
TRAFFIC FINES - Total			**155,273**	**180,473**	**333,428**	**326,760**	**319,623**	**313,226**
TOTAL FINES AND FORFEITURES			**156,576**	**182,609**	**335,573**	**328,913**	**321,587**	**315,190**
CHARGES FOR SERVICES								
DEPARTMENT OF BEHAVIORAL HEALTH	6211019	MEDICAL RECORD FEES	24	24	24	24	24	24
DEPARTMENT OF BUILDINGS	6211002	HOME OCCUPATION LICENSE	107	95	95	100	100	100
DEPARTMENT OF BUILDINGS	6211003	BOILER INSPECTION PERMIT	52	47	47	50	50	50
DEPARTMENT OF BUILDINGS	6211004	WELDING CERTIFICATE	2	2	2	2	2	2
DEPARTMENT OF BUILDINGS	6211005	COMMISSION CERTIFICATE	5	5	5	5	5	5
DEPARTMENT OF BUILDINGS	6211006	ELEVATOR INSPECTION LICENSE	408	390	400	410	410	410
DEPARTMENT OF BUILDINGS	6211013	RE-INSPECTION FEES	104	93	93	100	100	100
DEPARTMENT OF BUILDINGS	6211017	REPRODUCTION OF REPORTS	0	-	-	-	-	-
DEPARTMENT OF BUILDINGS	6211018	FOIA FOR DCRA	4	3	3	3	3	3
DEPARTMENT OF BUILDINGS	6211037	SURVEYOR FEES	816	500	500	500	500	500
DEPARTMENT OF BUILDINGS	6211061	CERTIFICATE OF INCLUSIONARY ZONING	44	32	32	35	38	40
DEPARTMENT OF BUILDINGS	6211062	EISF REVIEW FEES	121	110	110	110	110	110
DEPARTMENT OF BUILDINGS	6211073	SUPPRESSION SYSTEMS FOR HOODS & DUCTS	12	11	11	11	11	11
DEPARTMENT OF BUILDINGS	6211077	BUILDING PLATS (UP TO 3 USUAL SHAPED LOTS	225	210	210	210	210	210
DEPARTMENT OF BUILDINGS	6211080	STREET & ALLEY CLOSING OR REVISIONS	3	3	3	3	3	3
DEPARTMENT OF BUILDINGS	6211081	SUBDIV OF LAND PLATS (> 3 USUAL LOTS)	51	50	50	50	50	50
DEPARTMENT OF BUILDINGS	6211082	PRIVATE SURVEYOR PLAN-FILING WALL EXAM	98	95	95	98	98	98
DEPARTMENT OF BUILDINGS	6211085	OPTIONAL EXPEDITED BUILDING PLATS	40	30	30	35	35	40
DEPARTMENT OF BUILDINGS	6211086	OPTIONAL ELECTRONIC BUILDING PLATS	29	27	27	27	27	27
DEPARTMENT OF BUILDINGS	6211112	DIGITAL MARKETPLACE TECHNOLOGY FEE	969	920	920	920	920	920
DEPARTMENT OF GENERAL SERVICES	6211040	RESIDENTIAL PARKING PERMITS & FEES	849	900	1,100	1,261	1,261	1,261
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211003	BOILER INSPECTION PERMIT	0	0	0	0	0	0
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211004	WELDING CERTIFICATE	0	0	0	0	0	0
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211017	REPRODUCTION OF REPORTS	13	13	12	12	12	12
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211036	WHARVES & MARKETS	298	285	300	285	300	285
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211037	SURVEYOR FEES	0	0	0	0	0	0
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211039	CORPORATE RECORDATION FEE	17,249	16,500	17,250	16,900	17,250	16,900
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211062	EISF REVIEW FEES	0	0	0	0	0	0
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211077	BUILDING PLATS (UP TO 3 USUAL SHAPED LOTS	0	0	0	0	0	0
DEPARTMENT OF MOTOR VEHICLES	6211009	EXPEDITED SERVICE FEES	0	0	0	0	0	0
DEPARTMENT OF MOTOR VEHICLES	6211011	OTHER SERVICE CHARGES	562	562	562	562	562	562
DEPARTMENT OF MOTOR VEHICLES	6211017	REPRODUCTION OF REPORTS	3,853	3,853	3,900	4,000	4,000	4,000
DEPARTMENT OF MOTOR VEHICLES	6211033	MOTOR VEHICLE TITLES - RSC 1259	1,774	1,775	1,815	1,860	1,860	1,860
DEPARTMENT OF MOTOR VEHICLES	6211038	DEED RECORDATION FEE	574	574	574	574	574	574
DEPARTMENT OF MOTOR VEHICLES	6211040	RESIDENTIAL PARKING PERMITS & FEES	7,977	7,977	7,978	8,000	8,000	8,000
DEPARTMENT OF MOTOR VEHICLES	6211056	OTHER CHARGES FOR SERVICES	837	837	837	837	837	837
DEPARTMENT OF MOTOR VEHICLES	6211108	BUSINESS - INSURANCE LAPSE FEE	0	0	0	0	0	0

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Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Agency	Account	Account Description	FY 2023 Actual	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
CHARGES FOR SERVICES (Continued)								
DEPARTMENT OF PUBLIC WORKS	6211056	OTHER CHARGES FOR SERVICES	(0)	(0)	(0)	(0)	(0)	(0)
DEPARTMENT OF PUBLIC WORKS	6211060	FLEET COLLECTIONS	58	58	58	58	58	58
DISTRICT OF COLUMBIA PUBLIC LIBRARY	6211056	OTHER CHARGES FOR SERVICES	0					
FIRE & EMERGENCY MEDICAL SERVICES DEPARTMENT	6211021	EMERGENCY AMBULANCE	19,439	19,500	19,500	19,500	19,500	19,500
FIRE & EMERGENCY MEDICAL SERVICES DEPARTMENT	6211063	FEMS NONTAX - GENERAL	35	10	10	10	10	**10**
FIRE & EMERGENCY MEDICAL SERVICES DEPARTMENT	6211064	FEMS NONTAX - FPD PERMIT - HAZARD	453	450	450	450	450	**450**
METROPOLITAN POLICE DEPARTMENT	6211008	FINGERPRINTS, PHOTOS	779	570	600	625	643	663
METROPOLITAN POLICE DEPARTMENT	6211017	REPRODUCTION OF REPORTS	67	20	20	23	28	28
METROPOLITAN POLICE DEPARTMENT	6211022	TRANSCRIPTION OF RECORDS	68	90	98	101	104	108
METROPOLITAN POLICE DEPARTMENT	6211026	FIREARM USER FEE	645	468	471	473	475	478
OFFICE OF THE CHIEF FINANCIAL OFFICER	6211038	DEED RECORDATION FEE	4,527	4,117	4,400	4,575	4,575	4,575
OFFICE OF THE CHIEF FINANCIAL OFFICER	6211071	SPECIAL PURPOSE REVENUES	33	33	33	33	33	33
OFFICE OF UNIFIED COMMUNICATIONS	6211007	RENTAL ACCOMODATIONS REGISTRATION FEE	0	0	0	0	0	0
OFFICE OF UNIFIED COMMUNICATIONS	6211107	E911/311 ASSESSMENTS	0	0	0	0	0	0
DEPARTMENT OF GENERAL SERVICES	6215002	RENTALS - OTHER	2,427	2,300	2,370	2,380	2,880	3,458
DEPARTMENT OF GENERAL SERVICES	6215003	LEASE REVENUES	4,577	3,500	3,600	3,700	3,800	3,900
OFFICE OF THE DEPUTY MAYOR FOR PLANNING & ECONOMIC DEVELOPMENT	6215002	RENTALS - OTHER	317	317	317	317	317	317
OFFICE OF THE DEPUTY MAYOR FOR PLANNING & ECONOMIC DEVELOPMENT	6215003	LEASE REVENUES	21	21	21	21	21	21
METROPOLITAN POLICE DEPARTMENT	6221002	REIMBURSEMENTS FROM OTHER GOVERNMENTS	0	0	0	0	0	0
CHARGES FOR SERVICES TOTAL			**70,544**	**67,377**	**68,933**	**69,250**	**70,247**	**70,592**
MISCELLANEOUS INCOME								
DEPARTMENT OF GENERAL SERVICES	6312034	INTEREST REVENUE - LEASES	2,153	4,500	4,500	4,500	3,500	3,500
DEPARTMENT OF GENERAL SERVICES	6511001	INTEREST INCOME	126	126	126	126	126	126
DEPARTMENT OF HOUSING & COMMUNITY DEV	6511001	INTEREST INCOME	0	0	0	0	0	0
OFFICE OF THE CHIEF FINANCIAL OFFICER	6511001	INTEREST INCOME	206,179	188,919	105,442	59,759	26,561	16,561
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521200	REALIZED GAINS/LOSSES	(1)	0	0	0	0	0
OFFICE OF THE DEPUTY MAYOR FOR PLANNING & ECONOMIC DEVELOPMENT	6312034	INTEREST REVENUE - LEASES	510	510	510	510	510	510
STATEHOOD INITIATIVES	6511001	INTEREST INCOME	7	7	7	7	7	7
BOARD OF ELECTIONS	6521195	OTHER REVENUES	11	11	11	11	11	11
CAPTIVE INSURANCE AGENCY	6521070	MISCELLANEOUS REVENUE	1,087	1,000	1,000	1,000	500	500
CAPTIVE INSURANCE AGENCY	6521213	SUBROGATION FUND REVENUE KA0	3	3	3	3	3	3
CAPTIVE INSURANCE AGENCY	6521234	SUBROGATION FUND REVENUE FB0	41	41	41	41	41	41
COMMISSION ON THE ARTS AND HUMANITIES	6521195	OTHER REVENUES	36	36	36	36	36	36
CONVENTION CENTER TRANSFER	6521070	MISCELLANEOUS REVENUE	2,128	2,000	2,000	2,000	2,000	2,000
CRIMINAL JUSTICE COORDINATING COUNCIL	6521195	OTHER REVENUES	(1)	0	0	0	0	0
D.C. DEPARTMENT OF HUMAN RESOURCES	6521195	OTHER REVENUES	14	14	14	14	14	14
D.C. OFFICE OF RISK MANAGEMENT	6521195	OTHER REVENUES	0	0	0	0	0	0
DEPARTMENT OF AGING AND COMMUNITY LIVING	6521195	OTHER REVENUES	65	65	65	65	65	65
DEPARTMENT OF BEHAVIORAL HEALTH	6521195	OTHER REVENUES	1,431	1,000	1,000	1,000	1,000	1,000

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General Purpose Non-Tax Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Agency	Account	Account Description	FY 2023 Actual	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
MISCELLANEOUS INCOME (Continued)								
DEPARTMENT OF BUILDINGS	6521050	ZONING COMPLIANCE LETTER	29	29	29	29	29	29
DEPARTMENT OF BUILDINGS	6521097	UNIFIED MISCELLANEOUS FEES	0	0	0	0	0	0
DEPARTMENT OF BUILDINGS	6521191	OTHER REVENUE	72	72	72	72	72	72
DEPARTMENT OF BUILDINGS	6521192	CIVIL INFRACTION FEES	5,154	2,500	3,000	3,000	3,000	3,000
DEPARTMENT OF CORRECTIONS	6521195	OTHER REVENUES	0	0	0	0	0	0
DEPARTMENT OF EMPLOYMENT SERVICES	6521195	OTHER REVENUES	7	7	7	7	7	7
DEPARTMENT OF ENERGY AND ENVIRONMENT	6521195	OTHER REVENUES	1,668	1,500	1,500	1,000	1,000	1,000
DEPARTMENT OF ENERGY AND ENVIRONMENT	6521239	ACCOUNT FOR CLEAN AIR COMPLIANCE FEE	45	45	45	45	45	45
DEPARTMENT OF FORENSIC SCIENCES	6521195	OTHER REVENUES	45	45	45	45	45	45
DEPARTMENT OF FOR-HIRE VEHICLES	6521195	OTHER REVENUES	45	45	45	45	45	45
DEPARTMENT OF GENERAL SERVICES	6521195	OTHER REVENUES	2,148	2,000	2,000	2,000	2,000	2,000
DEPARTMENT OF GENERAL SERVICES	6521264	RENT REVENUE	908	908	908	908	908	908
DEPARTMENT OF HEALTH	6521195	OTHER REVENUES	319	319	319	319	319	319
DEPARTMENT OF HEALTH CARE FINANCE	6521070	MISCELLANEOUS REVENUE	24,727	20,000	20,200	21,000	21,000	21,000
DEPARTMENT OF HEALTH CARE FINANCE	6521160	MAA NURSING FACILITY QUALITY OF CARE	0	0	0	0	0	0
DEPARTMENT OF HEALTH CARE FINANCE	6521195	OTHER REVENUES	17,158	15,000	15,000	15,000	15,000	15,000
DEPARTMENT OF HOUSING & COMMUNITY DEV	6521087	HPAP LOAN PAYOFF	874	874	874	874	874	874
DEPARTMENT OF HOUSING & COMMUNITY DEV	6521088	HPAP LOAN REMITTANCE	729	729	729	729	729	729
DEPARTMENT OF HOUSING & COMMUNITY DEV	6521103	EMPLOYERS ASSISTANCE HOUSING PROGRAM	15	15	15	15	15	15
DEPARTMENT OF HOUSING & COMMUNITY DEV	6521195	OTHER REVENUES	743	743	743	743	743	743
DEPARTMENT OF HUMAN SERVICES	6521195	OTHER REVENUES	342	342	342	342	342	342
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6521195	OTHER REVENUES	258	258	258	258	258	258
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6521268	INSURANCE SERVICE FEE	1	1	1	1	1	1
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6521192	CIVIL INFRACTION FEES	103	103	103	103	103	103
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6521195	OTHER REVENUES	20	20	20	20	20	20
DEPARTMENT OF MOTOR VEHICLES	6521058	OTHER REVENUE - FREEDOM OF INFO	238	200	200	200	200	200
DEPARTMENT OF MOTOR VEHICLES	6521070	MISCELLANEOUS REVENUE	7	7	7	7	7	7
DEPARTMENT OF MOTOR VEHICLES	6521090	REGISTRATION FEE	(19)					
DEPARTMENT OF MOTOR VEHICLES	6521115	ADMINISTRATIVE FEES	0	0	0	0	0	0
DEPARTMENT OF MOTOR VEHICLES	6521116	PERMITS 0	0	0	0	0	0	
DEPARTMENT OF MOTOR VEHICLES	6521176	OTHER REVENUE - DISHONORED CHECK FEES	54	50	50	50	50	50
DEPARTMENT OF MOTOR VEHICLES	6521195	OTHER REVENUES	4	4	4	4	4	4
DEPARTMENT OF PUBLIC WORKS	6521058	OTHER REVENUE - FREEDOM OF INFO	(0)	(0)	(0)	(0)	(0)	(0)
DEPARTMENT OF PUBLIC WORKS	6521191	OTHER REVENUE	(0)	(0)	(0)	(0)	(0)	(0)
DEPARTMENT OF PUBLIC WORKS	6521195	OTHER REVENUES	1	1	1	1	1	1
DEPARTMENT OF SMALL & LOCAL BUSINESS DEV	6521195	OTHER REVENUES	23	22	22	22	22	22
DEPARTMENT OF YOUTH REHABILITATION SERVICES	6521195	OTHER REVENUES	16	15	15	15	15	15
DEPARTMENT ON DISABILITY SERVICES	6521195	OTHER REVENUES	35	35	35	35	35	35
DISTRICT DEPARTMENT OF TRANSPORTATION	6521009	CITIZEN LIGHT & TRAFFIC CONTROL PROJECT	4	4	4	4	4	4
DISTRICT DEPARTMENT OF TRANSPORTATION	6521058	OTHER REVENUE - FREEDOM OF INFO	0	0	0	0	0	0
DISTRICT DEPARTMENT OF TRANSPORTATION	6521059	OTHER REVENUE - DPW FITNESS CENTER	0	0	0	0	0	0
DISTRICT DEPARTMENT OF TRANSPORTATION	6521195	OTHER REVENUES	4	4	4	4	4	4
DISTRICT DEPARTMENT OF TRANSPORTATION	6521239	ACCOUNT FOR CLEAN AIR COMPLIANCE FEE	559	550	550	550	550	550

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Table 3-15 *(Continued)*

General Purpose Non-Tax Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Agency	Account	Account Description	FY 2023 Actual	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
MISCELLANEOUS (Continued)								
DISTRICT OF COLUMBIA NATIONAL GUARD	6521195	OTHER REVENUES	1	1	1	1	1	1
DISTRICT OF COLUMBIA PUBLIC LIBRARY	6521081	LIBRARY BOOK FINES	70	70	70	70	70	70
DISTRICT OF COLUMBIA PUBLIC LIBRARY	6521195	OTHER REVENUES	3	3	3	3	3	3
DISTRICT OF COLUMBIA PUBLIC SCHOOLS	6521195	OTHER REVENUES	2,537	2,500	2,500	2,500	2,500	2,500
DISTRICT OF COLUMBIA STATE ATHLELICS COMMISSION	6521195	OTHER REVENUES	16	16	16	16	16	16
EMPLOYEES' COMPENSATION FUND	6521195	OTHER REVENUES	7	7	7	7	7	7
FIRE & EMERGENCY MEDICAL SERVICES DEPARTMENT	6521195	OTHER REVENUES	250	50	50	50	50	50
HOMELAND SECURITY & EMERGENCY MANAGEMENT AGENCY	6521195	OTHER REVENUES	273	273	273	273	273	273
METROPOLITAN POLICE DEPARTMENT	6521007	SALE OF SURPLUS PROPERTY	1,470	1,000	1,000	1,000	1,000	1,000
METROPOLITAN POLICE DEPARTMENT	6521008	BUS SHELTER ADVERTISEMENT	0	0	0	0	0	0
METROPOLITAN POLICE DEPARTMENT	6521195	OTHER REVENUES	136	136	136	136	136	136
NON-PUBLIC TUITION	6521195	OTHER REVENUES	3,429	3,200	3,200	3,200	3,200	3,200
OFFICE OF ADMINISTRATIVE HEARINGS	6521195	OTHER REVENUES	4	4	4	4	4	4
OFFICE OF CAMPAIGN FINANCE	6521195	OTHER REVENUES	9	9	9	9	9	9
OFFICE OF CONTRACTING AND PROCUREMENT	6521195	OTHER REVENUES	5,542	5,200	5,200	5,200	5,200	5,200
OFFICE OF FINANCE AND RESOURCE MANAGEMENT	6521195	OTHER REVENUES	692	692	692	692	692	692
OFFICE OF HUMAN RIGHTS	6521195	OTHER REVENUES	4	4	4	4	4	4
OFFICE OF PLANNING	6521057	PLANNING MAP SALES	38	38	38	38	38	38
OFFICE OF PLANNING	6521195	OTHER REVENUES	1	1	1	1	1	1
OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	6521195	OTHER REVENUES	499	499	499	499	499	499
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521001	PAY-IN-LIEU-TAX PRIVATE	18,772	18,330	18,696	19,070	19,070	19,070
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521003	UNCLAIMED PROPERTY RECEIPT	42,140	25,000	25,000	25,000	25,000	25,000
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521071	HUMANITIES COUNCIL	(0)	(0)	(0)	(0)	(0)	(0)
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521113	BAG FEE REVENUE-ANACOSTIA CLEAN-UP	0	0	0	0	0	0
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521176	OTHER REVENUE - DISHONORED CHECK FEES	0	0	0	0	0	0
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521177	OTHER REVENUE - RECORDER OF DEEDS SURCHG	0	0	0	0	0	0
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521180	OTHER REVENUE - TAX COLLECTION FEES	6,512	6,200	6,200	6,200	6,200	6,200
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521195	OTHER REVENUES	46,298	37,414	36,665	35,000	34,630	34,231
OFFICE OF THE CHIEF MEDICAL EXAMINER	6521195	OTHER REVENUES	14	14	14	14	14	14
OFFICE OF THE CHIEF TECHNOLOGY OFFICER	6521195	OTHER REVENUES	31	31	31	31	31	31
OFFICE OF THE CITY ADMINISTRATOR	6521195	OTHER REVENUES	0	0	0	0	0	0
OFFICE OF THE DEPUTY MAYOR FOR EDUCATION	6521195	OTHER REVENUES	375	375	375	375	375	375
OFFICE OF THE DEPUTY MAYOR FOR PLANNING & ECONOMIC DEVELOPMENT	6521195	OTHER REVENUES	2,738	2,500	2,500	2,500	2,500	2,500
OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY & JUSTICE	6521195	OTHER REVENUES	0	0	0	0	0	0
OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR	6521195	OTHER REVENUES	1	1	1	1	1	1
OFFICE OF THE INSPECTOR GENERAL	6521195	OTHER REVENUES	(13)	0	0	0	0	0
OFFICE OF THE SENIOR ADVISOR	6521195	OTHER REVENUES	49	49	49	49	49	49
OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION		6521195 OTHER REVENUES	4,395	4,000	4,000	4,000	4,000	4,000
OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	6521195	OTHER REVENUES	0	0	0	0	0	0

(Continued on next page)

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2023-2028

(Dollars in Thousands)

Agency	Account	Account Description	FY 2023 Actual	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
MISCELLANEOUS INCOME (Continued)								
OFFICE OF ZONING	6521195	OTHER REVENUES	862	862	862	862	862	862
OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	6521195	OTHER REVENUES	0	0	0	0	0	0
PUBLIC SERVICE COMMISSION	6521192	CIVIL INFRACTION FEES	167	167	167	167	167	167
PURCHASE CARD TRANSACTIONS	6521195	OTHER REVENUES	215	215	215	215	215	215
REPAYMENT OF LOANS AND INTEREST	6521195	OTHER REVENUES	276	276	276	276	276	276
SPECIAL EDUCATION TRANSPORTATION	6521195	OTHER REVENUES	8	8	8	8	8	8
MISCELLANEOUS INCOME TOTAL			**407,949**	**353,825**	**270,666**	**223,992**	**188,924**	**178,525**
TOTAL NON-TAX REVENUE			**782,048**	**761,780**	**834,049**	**782,603**	**741,991**	**727,174**

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 2025 Approved 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 2023. 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 2023 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 2023 Annual Comprehensive Financial Report.

The next three columns show, for FY 2024, 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 2025, 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 2026, FY 2027, and FY 2028. 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 1011 (Dedicated Taxes). The second section of the table includes four Dedicated Tax funds that are categorized within Appropriated Fund 4261, 4361, 4461, and 4661 (Enterprise and Other Funds - Dedicated Tax).

Table 3-16A presents actual revenues and end-of-fiscal year available fund balances information for FY 2022 and FY 2023 for the Dedicated Tax funds.

A February 2022 DC Office of Revenue Analysis report (District of Columbia 2021 Dedicated Taxes Report) describes in some detail the Dedicated Tax funds listed in Table 3-16. The report is available at the Office of Revenue Analysis web site: https://ora-cfo.dc.gov/node/1582246.

Table 3-16
Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2024-2028

	FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
TOTAL DEDICATED TAX REVENUE	**881,662,056**	**856,272,932**	**8,975,306**	**865,248,238**	**879,376,614**	**5,292,138**	**884,668,752**	**901,419,038**	**907,111,701**	**1,014,253,842**
West End Library/Firehouse Maintenance (AM0 1011014)	**911,844**	**339,332**	**234,668**	**574,000**	**349,512**	**488**	**350,000**	**359,996**	**370,796**	**381,920**
Deed Recordation Tax		169,666			174,756			179,998	185,398	190,960
Deed Transfer Tax		169,666			174,756			179,998	185,398	190,960
Dedicated Taxes: Comm. on the Arts and Humanities (BX0 1011002)	**13,302,496**	**41,333,070**	**3,652,280**	**44,985,350**	**42,159,309**	**5,041,650**	**47,200,959**	**43,002,640**	**43,863,235**	**46,894,221**
General Sales Tax		41,333,070			42,159,309			43,002,640	43,863,235	46,894,221
Dedicated Taxes: Repayment of Revenue Bonds (DT0 1011002)	**0**	**2,263,477**	**0**	**2,263,477**	**2,257,477**	**0**	**2,257,477**	**2,259,877**	**2,260,277**	**0**
Deed Recordation Tax		1,931,889			1,926,768			1,928,816	1,929,157	0
Deed Transfer Tax		331,588			330,709			331,061	331,120	0
Economic Interest		0			0			0	0	0
St Elizabeth East Campus Redevelopment (EB0 1011016)	**855,560**	**141,793**	**0**	**141,793**	**444,793**	**0**	**444,793**	**446,793**	**449,793**	**452,793**
Real Property Tax		3,793			303,793			303,793	303,793	303,793
General Sales Tax		138,000			141,000			143,000	146,000	149,000
Walter Reed Redevelopment Fund (EB0 1011017)	**66,539**	**638,601**	**66,539**	**705,140**	**638,601**	**0**	**638,601**	**638,601**	**638,601**	**638,601**
Real Property Tax		638,601			638,601			638,601	638,601	638,601
Medical Cannabis Social Equity Fund (EN0) *		**191,000**	**0**	**191,000**	**312,000**	**0**	**312,000**	**439,000**	**2,807,000**	**2,947,000**
General Sales Tax		191,000			312,000			439,000	2,807,000	2,947,000
Dedicated Taxes: Convention Center Fund (EZ0 1011002)	**0**	**192,083,000**	**0**	**192,083,000**	**198,443,000**	**0**	**198,443,000**	**205,696,000**	**198,031,000**	**192,870,000**
General Sales Tax (Convention Center)		161,944,000			167,219,000			173,236,000	178,955,000	184,846,000
General Sales Tax (Destination DC)		30,139,000			31,224,000			32,460,000	19,076,000	8,024,000
Healthy Schools Fund (GD0 1011008)	**1,072,560**	**5,690,000**	**0**	**5,690,000**	**5,690,000**	**0**	**5,690,000**	**5,690,000**	**5,690,000**	**5,690,000**
General Sales Tax		5,690,000			5,690,000			5,690,000	5,690,000	5,690,000

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Table 3-16 *(Continued)*

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2024-2028

	FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
Nursing Homes Quality of Care Fund (HT0 1011003)	**6,872,308**	**18,267,994**	**0**	**18,267,994**	**18,633,354**	**0**	**18,633,354**	**19,006,021**	**19,386,141**	**19,773,864**
Healthcare Provider Tax		18,267,994			18,633,354			19,006,021	19,386,141	19,773,864
Healthy DC Fund (HT0 1011007)	**14,015,126**	**73,933,594**	**4,541,500**	**78,475,094**	**78,345,673**	**0**	**78,345,673**	**79,867,905**	**79,186,496**	**80,770,226**
General Sales Tax		2,234,085			2,234,085			2,234,085	0	0
Insurance Premiums Tax		71,699,510			76,111,588			77,633,820	79,186,496	80,770,226
Stevie Sellows (HT0 1011009)	**1,431,003**	**5,538,639**	**98,929**	**5,637,568**	**5,538,639**	**0**	**5,538,639**	**5,538,639**	**5,538,639**	**5,538,639**
ICF-IDD Assessment		5,538,639			5,538,639			5,538,639	5,538,639	5,538,639
Hospital Assessment Tax (HT0 1011010)	**137,630**	**8,454,037**	**0**	**8,454,037**	**8,454,037**	**0**	**8,454,037**	**8,454,037**	**8,454,037**	**8,454,037**
Medicaid Hospital Inpatient Fee		8,454,037			8,454,037			8,454,037	8,454,037	8,454,037
DC Provider Fee (HT0 1011011)	**6,306,930**	**5,532,061**	**0**	**5,532,061**	**5,532,061**	**0**	**5,532,061**	**5,532,061**	**5,532,061**	**5,532,061**
Medicaid Hospital Outpatient Fee		5,532,061			5,532,061			5,532,061	5,532,061	5,532,061
Dedicated Taxes: WMATA Operating (KE0 1011002)	**7,160,848**	**77,159,077**	**0**	**77,159,077**	**78,702,239**	**0**	**78,702,239**	**80,276,207**	**81,881,471**	**86,835,120**
General Sales Tax (parking)		77,159,077			78,702,239			80,276,207	81,881,471	86,835,120
Dedicated Taxes: Highway Transportation Fund (KZ0 1011002)	**0**	**20,205,000**	**0**	**20,205,000**	**19,847,000**	**0**	**19,847,000**	**19,539,000**	**19,188,000**	**18,861,000**
Motor Fuel Tax		20,205,000			19,847,000			19,539,000	19,188,000	18,861,000
Dedicated Taxes: Alc. Bev. and Cannabis Admin. (LQ0 1011002)	**637,750**	**870,000**	**381,390**	**1,251,390**	**1,070,000**	**250,000**	**1,320,000**	**1,070,000**	**1,070,000**	**1,070,000**
General Sales Tax		870,000			1,070,000			1,070,000	1,070,000	1,070,000
Pay As You Go Dedicated Taxes: WMATA Capital (PA0 1011004)	**0**	**178,500,000**	**0**	**178,500,000**	**178,500,000**	**0**	**178,500,000**	**178,500,000**	**178,500,000**	**178,500,000**
General Sales Tax		178,500,000			178,500,000			178,500,000	178,500,000	178,500,000
Gambling Addiction Treatment & Research (RM0 1011012)	**172,460**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Sports Wagering		0			0			0	0	0
Neighborhood Safety and Engagement Fund	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Sports Wagering		0			0			0	0	0
Lottery		**0**			**0**			**0**	**0**	**0**

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Table 3-16 *(Continued)*

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2024-2028

	FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
Early Childhood Development Fund	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Sports Wagering		0			0			0	0	0
Lottery		0			0			0	0	0
DCHA - Development and Rehabilitation Capital Project Transfer	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**78,297,204**
Deed Recordation Tax		0			0			0	0	43,345,089
Deed Transfer Tax		0			0			0	0	34,060,665
Economic Interest		0			0			0	0	891,450
Sub Total - GENERAL FUND	**52,943,056**	**631,140,675**	**8,975,306**	**640,115,981**	**644,917,695**	**5,292,138**	**650,209,833**	**656,316,777**	**652,847,547**	**733,506,686**
Baseball Rev Dedicated Taxes (BK0 4661001)	**42,740,000**	**73,377,476**	**0**	**73,377,476**	**74,642,645**	**0**	**74,642,645**	**76,191,559**	**77,354,374**	**78,485,636**
General Sales Tax		16,150,000			16,150,000			16,150,000	16,150,000	16,150,000
Public Utility Tax		7,165,252			7,140,736			7,132,550	7,100,182	7,067,814
Toll Telecommunications Tax		2,135,806			2,102,703			2,079,841	2,054,011	2,030,159
Ballpark Fee		47,926,418			49,249,206			50,829,168	52,050,181	53,237,663
Tax Increment Financing Program (TX0 4261001)	**50,877,000**	**42,297,329**	**0**	**42,297,329**	**45,791,825**	**0**	**45,791,825**	**51,997,333**	**54,010,698**	**50,426,948**
Real Property Tax		14,995,469			15,061,475			16,830,783	17,352,078	11,902,708
General Sales Tax		27,301,860			30,730,350			35,166,550	36,658,620	38,524,240
Dedicated Tax I PILOT (TY0 4461001)	**93,650,000**	**61,471,223**	**0**	**61,471,223**	**65,027,225**	**0**	**65,027,225**	**66,893,451**	**71,833,969**	**73,537,368**
Real Property Tax		35,838,373			38,621,335			39,655,651	43,948,419	44,903,328
General Sales Tax		25,632,850			26,405,890			27,237,800	27,885,550	28,634,040
Housing Production Trust Fund - HPTF (UZ0 4361003)	**641,452,000**	**47,986,229**	**0**	**47,986,229**	**48,997,224**	**0**	**48,997,224**	**50,019,918**	**51,065,113**	**78,297,204**
Deed Recordation Tax		27,334,945			25,228,431			22,784,399	20,362,283	43,345,089
Deed Transfer Tax		19,759,834			22,877,343			26,344,069	29,811,380	34,060,665
Economic Interest		891,450			891,450			891,450	891,450	891,450
Sub Total - ENTERPRISE FUND	**828,719,000**	**225,132,257**	**0**	**225,132,257**	**234,458,919**	**0**	**234,458,919**	**245,102,261**	**254,264,154**	**280,747,156**

Note: The Medical Cannabis Social Equity Fund is included in this table because it receives dedicated revenue from the General Sales Tax. However, it is a special fund administered by the Department of Small and Local Business Development.

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Table 3-16A

Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2022 and 2023

		FY 2022 Revenue	FY 2022 End of Year Fund Balance	FY 2023 Revenue	FY 2023 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE		**778,453,957**	**563,738,029**	**827,244,316**	**881,662,056**
Dedicated Taxes: Convention Center Fund (EZ0 0110)	**1011002**	**122,280,390**	**0**	**176,794,170**	**0**
General Sales Tax		122,280,390		176,794,170	
West End Library/Firehouse Maintenance (AM0 2225)	**1011014**	**721,259**	**2,675,077**	**492,606**	**911,844**
Deed Recordation Tax		360,630		246,303	
Deed Transfer Tax		360,630		246,303	
St. Elizabeth East Campus Redevelopment (EB0 6603)	**1011016**	**319,646**	**1,051,751**	**247,974**	**855,560**
Property Tax		202,529		112,883	
General Sales Tax		117,117		135,091	
Walter Reed Development Fund (EB0 6616)	**1011017**	**650,873**	**126,385**	**638,601**	**66,539**
Property Tax		650,873		638,601	
Nursing Homes Quality of Care Fund (HT0 0110)	**1011003**	**17,818,279**	**3,293,071**	**19,310,258**	**6,872,308**
Healthcare Provider Tax		17,818,279		19,310,258	
Healthy DC Fund (HT0 0111)	**1011007**	**66,048,555**	**9,929,272**	**70,838,747**	**14,015,126**
General Sales Tax		2,229,315		2,229,683	
Insurance Premiums Tax		63,819,240		68,609,064	
Stevie Sellows (HT0 0112)	**1011009**	**5,517,962**	**1,518,375**	**5,595,478**	**1,431,003**
ICF-IDD Assessment		5,517,962		5,595,478	
Hospital Assessment Tax (HT0 0114)	**1011010**	**8,454,037**	**137,629**	**8,454,038**	**137,630**
Medicaid Hospital Inpatient Fee		8,454,037		8,454,038	
DC Provider Fee (HT0 0115)	**1011011**	**5,319,371**	**774,869**	**5,532,061**	**6,306,930**
Medicaid Hospital Outpatient Fee		5,319,371		5,532,061	
Dedicated Taxes: Highway Transportation Fund (KZ0 0110)	**1011002**	**22,927,652**	**0**	**22,484,996**	**0**
Motor Fuel Tax		22,927,652		22,484,996	
Dedicated Taxes: WMATA Operating (KE0 0110)	**1011002**	**64,172,138**	**739,138**	**75,646,228**	**7,160,848**
General Sales Tax (parking)		64,172,138		75,646,228	
Pay As You Go Dedicated Taxes: WMATA Capital (PA0 0110)	**1011004**	**178,500,000**	**0**	**178,500,000**	**0**
General Sales Tax		178,500,000		178,500,000	
Healthy Schools Fund (GD0 0111)	**1011008**	**5,690,000**	**1,583,327**	**5,690,000**	**1,072,560**
General Sales Tax		5,690,000		5,690,000	
Dedicated Taxes: Alc. Bev. and Cannabis Admin. (LQ0 0110)	**1011002**	**1,170,000**	**590,778**	**1,170,000**	**637,750**
General Sales Tax		1,170,000		1,170,000	
Dedicated Taxes: Comm. on the Arts and Humanities (BX0 0110)	**1011002**	**41,688,101**	**13,022,356**	**42,200,296**	**13,302,496**
General Sales Tax		41,688,101		42,200,296	
Gambling Addiction Treatment & Research (RM0 1118)	**1011012**	**200,000**	**600,000**	**200,000**	**172,460**
Sports Wagering		200,000		200,000	
Dedicated Taxes: Repayment of Revenue Bonds (DT0 0110)	**1011002**	**3,771,226**	**0**	**3,765,226**	**0**
Deed Recordation Tax		3,771,226		2,077,143	
Deed Transfer Tax		0		1,688,083	
Sub Total - GENERAL FUND		**545,249,489**	**36,042,029**	**617,560,679**	**52,943,056**

(Continued on next page)

Table 3-16A (Continued)

Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2022 and 2023

		FY 2022 Revenue	FY 2022 End of Year Fund Balance	FY 2023 Revenue	FY 2023 End of Year Fund Balance
Tax Increment Financing Program (TX0 0610 / 6116)	**4261001**	**37,758,897**	**38,176,000**	**39,861,567**	**50,877,000**
Real Property Tax		19,796,060		15,198,077	
General Sales Tax		17,962,837		24,663,489	
Dedicated Tax I PILOT (TY0 0610 / 6115)	**4461001**	**36,173,644**	**61,684,000**	**50,845,824**	**93,650,000**
Real Property Tax		21,619,017		27,782,301	
General Sales Tax		14,554,627		23,063,523	
Baseball Rev Dedicated Taxes (BK0 0610 / 6111, 6114)	**4661001**	**63,778,794**	**24,834,000**	**72,529,985**	**42,740,000**
General Sales Tax		12,428,539		15,748,056	
Public Utility Tax		7,066,951		7,815,725	
Toll Telecommunications Tax		2,307,915		2,176,985	
Ballpark Fee		41,975,388		46,789,219	
Housing Production Trust Fund - HPTF (UZ0 0610 / 6113)	**4361003**	**95,493,134**	**403,002,000**	**46,446,261**	**641,452,000**
Deed Recordation Tax		53,762,741		27,189,589	
Deed Transfer Tax		40,672,048		18,404,352	
Economic Interest		1,058,345		852,320	
Sub Total - ENTERPRISE FUND		**233,204,468**	**527,696,000**	**209,683,637**	**828,719,000**

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 2025 Approved 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 2023. 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 2023 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 2023 Annual Comprehensive Financial Report

The next three columns show, for FY 2024, 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 2025, 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 2026, FY 2027, and FY 2028. 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.

Table 3-17A presents actual revenues and end-of-fiscal year available fund balances information for FY 2022 and FY 2023 for the District's Special Purpose Revenue funds. The table also identifies whether the fund is lapsing or non-lapsing. For the non-lapsing funds, the "Classification" column indicates whether the fund balance is Committed or Restricted. This classification is based on Statement No. 54 of the Governmental Accounting Standards Board (GASB): "The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority."

A February 2015 DC 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. The report is available at the Office of Revenue Analysis web site: https://ora-cfo.dc.gov/node/215972.

Table 3-17

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

		FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
A. GOVERNMENTAL DIRECTION AND SUPPORT											
Council of the District of Columbia (AB0)		**16,050**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1060124	Council Reimbursement Fund	16,050	0	0	0	0	0	0	0	0	0
Office of the Inspector General (AD0)		**0**	**2,625,000**	**0**	**2,625,000**	**2,600,000**	**0**	**2,600,000**	**2,600,000**	**2,625,000**	**2,650,000**
1060420	Inspector General Support Fund	0	2,625,000	0	2,625,000	2,600,000	0	2,600,000	2,600,000	2,625,000	2,650,000
Board of Ethics and Government Accountability (AG0)		**189,568**	**100,092**	**156,985**	**257,077**	**101,872**	**28,645**	**130,517**	**100,098**	**100,098**	**100,098**
1060013	Accountability Fund	102,149	41,668	73,990	115,658	41,668	24,221	65,889	41,668	41,668	41,668
1060029	Lobbyist Fund	87,419	58,424	82,995	141,419	60,204	4,424	64,628	58,430	58,430	58,430
Department of General Services (AM0)		**27,870**	**2,635,168**	**0**	**2,635,168**	**2,269,185**	**0**	**2,269,185**	**2,340,881**	**2,416,161**	**2,495,205**
1060193	Utility Payments for Non-DC Agencies	0	1,836,991	0	1,836,991	1,433,906	0	1,433,906	1,505,602	1,580,882	1,659,926
1060206	Eastern Market Enterprise Fund	27,870	798,177	0	798,177	835,279	0	835,279	835,279	835,279	835,279
Office of Finance and Resource Management (AS0)		**0**	**228,466**	**0**	**228,466**	**222,703**	**0**	**222,703**	**222,703**	**222,703**	**222,703**
1060192	Utilities Payment for Non-DC Agencies	0	228,466	0	228,466	222,703	0	222,703	222,703	222,703	222,703
Office of the Chief Financial Officer (AT0)		**3,983,786**	**61,981,303**	**0**	**61,981,303**	**66,361,637**	**0**	**66,361,637**	**69,477,072**	**72,470,305**	**75,971,618**
1060020	Health Benefit Fees	0	7,775,216	0	7,775,216	7,815,000	0	7,815,000	7,915,000	8,015,000	8,115,000
1060030	Payroll Service Fees	0	375,000	0	375,000	400,000	0	400,000	400,000	400,000	400,000
1060038	Service Contracts	0	1,530,087	0	1,530,087	1,550,000	0	1,550,000	1,550,000	1,550,000	1,550,000
1060048	Dishonored Check Fees	0	500,000	0	500,000	575,000	0	575,000	575,000	575,000	575,000
1060052	Recorder of Deeds Surcharge	957,834	700,000	0	700,000	700,000	0	700,000	700,000	700,000	700,000
1060059	Drug Pre Trust	0	25,000	0	25,000	20,000	0	20,000	20,000	20,000	20,000
1060067	Bank Fees	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000
1060077	Tax Collection Fees	0	13,917,000	0	13,917,000	13,917,000	0	13,917,000	13,917,000	13,917,000	13,917,000
1060086	Unclaimed Property Contingency Fund	0	4,625,000	0	4,625,000	4,995,000	0	4,995,000	4,995,000	4,995,000	4,995,000
1060090	Defined Contribution Plan Administration	0	600,000	0	600,000	820,426	0	820,426	825,000	825,000	825,000
1060105	DC Lottery Reimbursement	0	2,063,000	0	2,063,000	2,106,092	0	2,106,092	2,169,075	2,234,347	2,301,377

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Table 3-17 *(Continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

		FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
A. GOVERNMENTAL DIRECTION AND SUPPORT (Continued)											
1060116	OPEB Trust Administration	0	998,000	0	998,000	1,163,558	0	1,163,558	1,198,465	1,234,419	1,271,451
1060119	Tobacco Fund Reimbursement	0	158,000	0	158,000	158,934	0	158,934	158,935	158,935	158,935
1060299	OFT Central Collections Unit (CCU) O Type	0	14,400,000	0	14,400,000	14,509,627	0	14,509,627	14,510,000	14,510,000	14,510,000
1060427	Child Wealth Investment Fund	3,025,952	8,815,000	0	8,815,000	12,131,000	0	12,131,000	15,043,597	17,835,604	21,132,855
Office of the Secretary (BA0)		**0**	**1,000,000**	**0**	**1,000,000**	**1,100,000**	**0**	**1,100,000**	**1,100,000**	**1,100,000**	**1,100,000**
1060197	Distribution Fees	0	1,000,000	0	1,000,000	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000
D.C. Department of Human Resources (BE0)		**(7,700)**	**8,873,692**	**0**	**8,873,692**	**8,797,781**	**0**	**8,797,781**	**9,021,014**	**9,093,117**	**9,296,457**
1060091	Defined Benefits Retirement Program	0	584,140	0	584,140	562,719	0	562,719	575,689	579,680	681,478
1060123	Agreement with Independent Agencies	(7,700)	105,325	0	105,325	156,466	0	156,466	165,000	175,000	185,000
1060208	Reimbursable from Other Governments	0	184,227	0	184,227	178,141	0	178,141	180,325	182,987	184,100
1060399	Health Benefit Assessment	0	8,000,000	0	8,000,000	7,900,456	0	7,900,456	8,100,000	8,155,450	8,245,879
Office of the Attorney General (CB0)		**28,844,937**	**27,075,082**	**8,225,996**	**35,301,078**	**13,688,000**	**17,668,703**	**31,356,703**	**13,668,000**	**13,668,000**	**13,668,000**
1060009	Special Purpose Revenue Fund	(13,756)	248,050	0	248,050	0	0	0	0	0	0
1060035	Child Spt - TANF/AFDC Collections	5,018,903	2,052,061	1,536,294	3,588,355	2,020,000	1,668,703	3,688,703	2,000,000	2,000,000	2,000,000
1060051	Child Spt - Interest Income	2,428	0	0	0	0	0	0	0	0	0
1060092	Nuisance Abatement - CB0	33,615	8,000	0	8,000	8,000	0	8,000	8,000	8,000	8,000
1060094	Litigation Support Fund	19,000,000	24,106,971	2,893,029	27,000,000	11,000,000	16,000,000	27,000,000	11,000,000	11,000,000	11,000,000
1060098	Attorney General Restitution Fund	4,750,850	500,000	3,795,485	4,295,485	500,000	0	500,000	500,000	500,000	500,000
1060414	Vulnerable Adult & Elderly Exploit. Fund	1,188	10,000	1,188	11,188	10,000	0	10,000	10,000	10,000	10,000
1060415	Tenant Receivership Abatement Fund	51,709	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
Office of Contracting and Procurement (PO0)		**0**	**2,050,764**	**0**	**2,050,764**	**2,874,950**	**0**	**2,874,950**	**2,304,553**	**2,592,575**	**2,592,575**
1060258	DC Surplus Personal Property Sales Oper.	0	2,050,764	0	2,050,764	2,874,950	0	2,874,950	2,304,553	2,592,575	2,592,575
Captive Insurance Agency (RJ0)		**801,411**	**692,848**	**0**	**692,848**	**850,000**	**0**	**850,000**	**850,000**	**850,000**	**850,000**
1060146	Subrogation Fund	666,956	592,848	0	592,848	750,000	0	750,000	750,000	750,000	750,000
1060196	Captive Insurance Fund	134,455	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000

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Table 3-17 *(Continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

		FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
A. GOVERNMENTAL DIRECTION AND SUPPORT (Continued)											
Office of the Chief Technology Officer (TO0)		**(459,831)**	**11,701,028**	**0**	**11,701,028**	**12,655,730**	**0**	**12,655,730**	**12,655,730**	**13,288,517**	**13,952,943**
1060025	DC NET Services Support	(459,831)	11,204,123	0	11,204,123	11,873,894	0	11,873,894	11,873,894	12,467,589	13,090,969
1060195	SERV US Program	0	496,905	0	496,905	781,836	0	781,836	781,836	820,928	861,974
Office of Veterans' Affairs (VA0)		**53,572**	**20,000**	**0**	**20,000**	**20,000**	**46,572**	**66,572**	**20,000**	**20,000**	**20,000**
1060007	Office of Veterans Affairs Fund	53,572	20,000	0	20,000	20,000	46,572	66,572	20,000	20,000	20,000
Sub-total: Governmental Direction and Support		**33,449,663**	**118,983,444**	**8,382,982**	**127,366,426**	**111,541,858**	**17,743,921**	**129,285,779**	**114,360,051**	**118,446,475**	**122,919,598**
B. ECONOMIC DEVELOPMENT & REGULATION											
Office of Planning (BD0)		**(9,154)**	**50,000**	**0**	**50,000**	**50,000**	**0**	**50,000**	**50,000**	**50,000**	**50,000**
1060236	Hist. Landmark & Hist. Dist. Filing Fees	(9,154)	50,000	0	50,000	50,000	0	50,000	50,000	50,000	50,000
Commission on the Arts and Humanities (BX0)		**2,529,845**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1060004	Arts and Humanities Enterprise Fund	2,529,845	0	0	0	0	0	0	0	0	0
Office of Cable TV, Film, Music, and Entertainment (CI0)		**430,872**	**8,218,375**	**0**	**8,218,375**	**7,328,629**	**0**	**7,328,629**	**6,800,000**	**6,300,000**	**5,800,000**
1060009	Special Purpose Revenue Fund	430,872	8,218,375	0	8,218,375	7,328,629	0	7,328,629	6,800,000	6,300,000	5,800,000
Office of the Tenant Advocate (CQ0)		**597,756**	**471,000**	**346,682**	**817,682**	**569,000**	**191,438**	**760,438**	**625,000**	**575,000**	**625,000**
1060261	Rental Unit Fee Fund	597,756	471,000	346,682	817,682	569,000	191,438	760,438	625,000	575,000	625,000
Dept. of Housing and Community Development (DB0)		**4,580,006**	**4,400,000**	**3,198,725**	**7,598,725**	**4,200,000**	**0**	**4,200,000**	**4,200,000**	**4,400,000**	**4,700,000**
1060027	HPAP - Repay	1,222,925	1,700,000	1,222,925	2,922,925	1,300,000	0	1,300,000	1,300,000	1,500,000	1,800,000
1060069	DHCD Unified Fund	3,357,081	2,700,000	1,975,800	4,675,800	2,900,000	0	2,900,000	2,900,000	2,900,000	2,900,000
Office of the Deputy Mayor for Econ. Develop. (EB0)		**9,962,778**	**5,363,322**	**7,360,061**	**12,723,383**	**5,744,119**	**0**	**5,744,119**	**5,830,000**	**6,240,000**	**6,610,000**
1060063	Industrial Revenue Bond Program	358,755	1,479,292	358,754	1,838,046	1,440,357	0	1,440,357	1,480,000	1,485,000	1,510,000
1060099	Walter Reed Reinvestment Fund	2,548,221	0	0	0	0	0	0	0	0	0
1060131	AWC & NCRC Development (ED Special Acct)	7,055,803	3,884,030	7,001,307	10,885,337	4,303,762	0	4,303,762	4,350,000	4,755,000	5,100,000

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Table 3-17 *(Continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

	FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
B. ECONOMIC DEVELOPMENT & REGULATION (Continued)										
Dept. of Small and Local Business Development (EN0)	**680,767**	**0**	**663,358**	**663,358**	**0**	**0**	**0**	**0**	**0**	**0**
1060134 Small Business Capital Access Fund	669,542	0	663,358	663,358	0	0	0	0	0	0
1060303 Streetscape Loan Relief Fund - O Type	11,225	0	0	0	0	0	0	0	0	0
Business Improvements Districts Transfer (ID0)	**0**	**55,000,000**	**0**	**55,000,000**	**56,000,000**	**0**	**56,000,000**	**57,000,000**	**58,000,000**	**59,000,000**
1060238 Business Improvement Districts (BIDS)	0	55,000,000	0	55,000,000	56,000,000	0	56,000,000	57,000,000	58,000,000	59,000,000
Sub-total: Economic Development and Regulation	**18,772,871**	**73,502,697**	**11,568,826**	**85,071,523**	**73,891,748**	**191,438**	**74,083,186**	**74,505,000**	**75,565,000**	**76,785,000**
C. PUBLIC SAFETY & JUSTICE										
Metropolitan Police Department (FA0)	**(1,062,422)**	**6,427,947**	**0**	**6,427,947**	**6,427,947**	**0**	**6,427,947**	**6,530,247**	**6,635,616**	**6,744,146**
1060208 Reimbursable from Other Governments	(1,062,422)	3,017,947	0	3,017,947	3,017,947	0	3,017,947	3,017,947	3,017,947	3,017,947
1060230 Miscellaneous	0	3,410,000	0	3,410,000	3,410,000	0	3,410,000	3,512,300	3,617,669	3,726,199
Fire and Emergency Medical Services Dept. (FB0)	**1,839,267**	**1,410,168**	**2,000,000**	**3,410,168**	**1,800,460**	**0**	**1,800,460**	**1,800,460**	**1,800,460**	**1,800,460**
1060016 FEMS Reform Fund	2,000,000	0	2,000,000	2,000,000	0	0	0	0	0	0
1060194 Automated Ext Defib Reg Fee Fund	0	1,000	0	1,000	1,000	0	1,000	1,000	1,000	1,000
1060208 Reimbursable from Other Governments	(160,733)	625,168	0	625,168	1,015,460	0	1,015,460	1,015,460	1,015,460	1,015,460
1060228 Other Revenue	0	34,000	0	34,000	34,000	0	34,000	34,000	34,000	34,000
1060291 Special Events	0	750,000	0	750,000	750,000	0	750,000	750,000	750,000	750,000
District of Columbia National Guard (FK0)	**79,855**	**30,000**	**0**	**30,000**	**30,000**	**0**	**30,000**	**30,000**	**30,000**	**30,000**
1060208 Reimbursable from Other Governments	79,855	30,000	0	30,000	30,000	0	30,000	30,000	30,000	30,000
Department of Corrections (FL0)	**840,980**	**17,248,665**	**0**	**17,248,665**	**17,653,136**	**0**	**17,653,136**	**17,248,665**	**17,248,665**	**17,248,665**
1060006 Corrections Trustee Reimbursement	410,826	15,000,000	0	15,000,000	15,404,471	0	15,404,471	15,000,000	15,000,000	15,000,000
1060014 Concession Income	115,727	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
1060033 Welfare Account	314,428	248,665	0	248,665	248,665	0	248,665	248,665	248,665	248,665
Office of Victim Services and Justice Grants (FO0)	**2,416,672**	**600,000**	**511,559**	**1,111,559**	**600,000**	**0**	**600,000**	**600,000**	**600,000**	**600,000**
1060356 Crime Victims Assistance Fund	2,416,672	600,000	511,559	1,111,559	600,000	0	600,000	600,000	600,000	600,000

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Table 3-17 *(Continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

		FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
C. PUBLIC SAFETY & JUSTICE (Continued)											
Office of the Chief Medical Examiner (FX0)		**244,760**	**318,000**	**0**	**318,000**	**318,000**	**3,795**	**321,795**	**318,000**	**318,000**	**318,000**
1060419	Medical Examiner Pathology and Toxicology	244,760	318,000	0	318,000	318,000	3,795	321,795	318,000	318,000	318,000
Department of Youth Rehabilitation Service (JZ0)		**192,317**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1060421	US Marshall Detention Services Agreement	192,317	0	0	0	0	0	0	0	0	0
Office of Unified Communications (UC0)		**10,419,371**	**12,397,629**	**2,405,353**	**14,802,982**	**12,711,841**	**4,040,916**	**16,752,757**	**12,416,000**	**12,421,000**	**12,425,000**
1060208	Reimbursable from Other Governments	90,476	212,629	0	212,629	251,841	0	251,841	256,000	261,000	265,000
1060232	Prepaid Wireless 911 Charges	738,635	385,000	0	385,000	360,000	658,250	1,018,250	360,000	360,000	360,000
1060382	911 & 311 Assessments	9,590,260	11,800,000	2,405,353	14,205,353	12,100,000	3,382,666	15,482,666	11,800,000	11,800,000	11,800,000
Sub-total: Public Safety and Justice		**14,970,801**	**38,432,409**	**4,916,912**	**43,349,321**	**39,541,384**	**4,044,711**	**43,586,095**	**38,943,372**	**39,053,741**	**39,166,271**
D. PUBLIC EDUCATION SYSTEMS											
District of Columbia Public Library (CE0)		**1,640,198**	**820,000**	**180,000**	**1,000,000**	**1,070,000**	**280,000**	**1,350,000**	**1,170,000**	**1,320,000**	**1,320,000**
1060001	Gifts-Donations	13,181	0	0	0	0	0	0	0	0	0
1060301	SLD E-Rate Reimbursement	449,955	320,000	180,000	500,000	320,000	180,000	500,000	320,000	320,000	320,000
1060302	Revenue Generating Activities	1,177,062	500,000	0	500,000	750,000	100,000	850,000	850,000	1,000,000	1,000,000
Department of Employment Services (CF0)		**13,440,668**	**62,573,193**	**3,200,000**	**65,773,193**	**65,868,140**	**5,540,096**	**71,408,236**	**62,065,631**	**63,003,029**	**63,640,653**
1060009	Special Purpose Revenue Fund	0	6,171	0	6,171	6,780	0	6,780	6,780	6,780	6,780
1060073	Workers' Compensation Special Fund	8,430,236	0	2,300,000	2,300,000	0	2,300,000	2,300,000	0	0	0
1060078	Workers' Compensation Admin.	0	21,095,589	0	21,095,589	20,557,204	0	20,557,204	20,628,000	20,628,000	20,628,000
1060083	UI Interest/Penalties	(323,013)	3,047,000	0	3,047,000	2,654,735	0	2,654,735	2,655,000	2,655,000	2,655,000
1060103	Wage Theft	194,856	279,433	0	279,433	350,000	193,990	543,990	350,000	350,000	350,000
1060104	DC Jobs Trust Fund	908,187	500,000	900,000	1,400,000	629,421	0	629,421	600,000	600,000	600,000
1060109	Universal Paid Leave Administration Fund	0	24,284,000	0	24,284,000	28,810,000	0	28,810,000	24,965,851	25,903,249	26,540,873
1060117	UI Administrative Assessment	4,191,373	13,301,000	0	13,301,000	12,800,000	3,046,106	15,846,106	12,800,000	12,800,000	12,800,000
1060416	Apprenticeship Fees	39,029	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000

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Table 3-17 *(Continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

		FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
D. PUBLLIC EDUCATION SYSTEMS (Continued)											
District of Columbia Public Schools (GA0)		**8,599,089**	**8,250,259**	**563,867**	**8,814,126**	**6,689,249**	**500,000**	**7,189,249**	**8,526,955**	**9,103,894**	**9,103,894**
1060031	ROTC	66,745	1,038,392	0	1,038,392	1,020,399	0	1,020,399	1,090,966	1,128,059	1,128,059
1060055	Custodial	0	517,824	0	517,824	350,000	0	350,000	574,168	604,599	604,599
1060066	Security	0	1,568,470	0	1,568,470	800,000	0	800,000	2,009,875	2,275,179	2,275,179
1060075	Cafeteria	0	1,579,353	0	1,579,353	1,000,000	0	1,000,000	1,911,017	2,102,118	2,102,118
1060087	Vending Machine Sales	0	92,840	0	92,840	35,000	0	35,000	119,809	136,103	136,103
1060111	Parking Fees - GA0	0	215,813	0	215,813	200,000	0	200,000	245,701	262,163	262,163
1060135	DHHS Afterschool Prog-Copayment	563,867	0	563,867	563,867	0	0	0	0	0	0
1060139	E-Rate Education Fund	146,930	0	0	0	0	0	0	0	0	0
1060144	DCPS Nonprofit School Food Service	6,681,176	2,687,567	0	2,687,567	2,733,850	0	2,733,850	2,025,419	2,045,673	2,045,673
1060147	DCPS School Facility Fund	1,140,372	550,000	0	550,000	550,000	500,000	1,050,000	550,000	550,000	550,000
District of Columbia Public Charter School Board (GB0)		**6,477,817**	**14,100,480**	**0**	**14,100,480**	**14,043,000**	**383,000**	**14,426,000**	**14,100,480**	**14,100,480**	**14,100,480**
1060324	Administrative Fees	6,477,817	14,100,480	0	14,100,480	14,043,000	383,000	14,426,000	14,100,480	14,100,480	14,100,480
Office of the State Superintendent of Education (GD0)		**21,077,409**	**796,268**	**0**	**796,268**	**812,307**	**0**	**812,307**	**796,268**	**796,268**	**796,268**
1060041	State Superintendent of Education Fees	0	285,000	0	285,000	285,000	0	285,000	285,000	285,000	285,000
1060068	Charter School Credit Enhancement Fund	20,795,381	0	0	0	0	0	0	0	0	0
1060102	Student Residency Verification Fund	182,416	0	0	0	0	0	0	0	0	0
1060107	Child Development Facilities Fund	99,611	0	0	0	0	0	0	0	0	0
1060264	Site Evaluation	0	511,268	0	511,268	527,307	0	527,307	511,268	511,268	511,268
District of Columbia State Athletics Commission (GL0)		**147,696**	**220,000**	**0**	**220,000**	**220,000**	**0**	**220,000**	**220,000**	**220,000**	**220,000**
1060106	State Athletic Acts Prog & Office Fund	147,696	220,000	0	220,000	220,000	0	220,000	220,000	220,000	220,000
Department of Parks and Recreation (HA0)		**2,041,539**	**2,053,865**	**0**	**2,053,865**	**3,000,000**	**0**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**
1060009	Special Purpose Revenue Fund	30,000	0	0	0	0	0	0	0	0	0
1060026	Enterprise Fund Account	2,011,539	2,053,865	0	2,053,865	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000
Sub-total: Public Education Systems		**53,424,415**	**88,814,066**	**3,943,867**	**92,757,932**	**91,702,696**	**6,703,096**	**98,405,792**	**89,879,334**	**91,543,671**	**92,181,295**

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Table 3-17 *(Continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

		FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
E. Human Support Services											
Department of Health (HC0)		**15,421,964**	**20,295,310**	**8,913,659**	**29,208,969**	**24,404,833**	**0**	**24,404,833**	**25,013,556**	**25,763,962**	**26,536,881**
1060050	SHPDA Fees	1,162,624	1,059,329	0	1,059,329	1,264,719	0	1,264,719	1,302,661	1,341,741	1,381,993
1060053	Vital Records Revenue	0	2,611,442	0	2,611,442	2,814,426	0	2,814,426	2,898,859	2,985,825	3,075,400
1060133	Pharmacy Protection	495,397	1,893,056	370,794	2,263,850	2,312,201	0	2,312,201	2,381,567	2,453,014	2,526,605
1060136	Radiation Protection	0	145,802	0	145,802	150,782	0	150,782	155,305	159,965	164,763
1060151	Board of Medicine	11,558,202	10,439,127	8,542,865	18,981,993	12,891,295	0	12,891,295	13,278,034	13,676,375	14,086,666
1060166	SHPDA Admission Fee	4,155	519,881	0	519,881	531,079	0	531,079	547,011	563,421	580,324
1060168	EMS Fees	0	213,130	0	213,130	147,279	0	147,279	151,697	156,248	160,935
1060171	ICF / MR Fees & Fines	7,338	178,971	0	178,971	178,971	0	178,971	184,340	189,870	195,566
1060173	Civic Monetary Penalties	2,167,412	0	0	0	0	0	0	0	0	0
1060186	DOH - Regulatory Enforcement Fund	20,307	0	0	0	0	0	0	0	0	0
1060188	Communicable and Chronic Disease	0	3,234,572	0	3,234,572	4,114,081	0	4,114,081	4,114,081	4,237,504	4,364,629
1060404	Community Healthcare Financing Fund	6,530	0	0	0	0	0	0	0	0	0
Department of Health Care Finance (HT0)		**13,828,007**	**3,854,671**	**4,791,681**	**8,646,352**	**6,408,261**	**605,889**	**7,014,150**	**6,600,509**	**6,798,524**	**7,002,480**
1060128	Medicaid Collections - 3rd Party Liability	5,907,881	2,499,509	3,083,048	5,582,557	3,794,846	0	3,794,846	3,908,692	4,025,952	4,146,731
1060132	Bill of Rights - (Grievance and Appeals)	1,065,715	1,355,162	1,065,715	2,420,877	2,613,415	0	2,613,415	2,691,817	2,772,572	2,855,749
1060137	Medicaid Recovery Audit Contractor	1,401	0	0	0	0	0	0	0	0	0
1060138	Assessment Fund	48,807	0	42,918	42,918	0	5,889	5,889	0	0	0
1060386	Individual Insur Mkt Afford & Stability	6,804,203	0	600,000	600,000	0	600,000	600,000	0	0	0
Department of Human Services (JA0)		**188,089**	**521,427**	**0**	**521,427**	**180,000**	**0**	**180,000**	**180,000**	**180,000**	**180,000**
1060039	SSI Payback	188,089	496,427	0	496,427	180,000	0	180,000	180,000	180,000	180,000
1060085	Food Stamps Collection - Fraud	0	25,000	0	25,000	0	0	0	0	0	0
Department on Disabilities Services (JM0)		**4,995,081**	**10,081,801**	**0**	**10,081,801**	**10,381,801**	**0**	**10,381,801**	**10,381,801**	**10,381,801**	**10,381,801**
1060072	Vocation Rehab. Service Reimbursement	0	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
1060076	Cost of Care - Non-Medicaid Clients	5,012,646	8,781,801	0	8,781,801	8,781,801	0	8,781,801	8,781,801	8,781,801	8,781,801
1060095	Randolph Shepherd Unassigned Facilities	(17,566)	1,200,000	0	1,200,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000

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Table 3-17 *(Continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

		FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
E. Human Support Services (Continued)											
Child and Family Services Agency (RL0)		**0**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
1060017	Social Security Cost of Care	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Department of Behavioral Health (RM0)		**17,881,517**	**3,557,823**	**11,325,648**	**14,883,471**	**18,630,500**	**0**	**18,630,500**	**17,375,000**	**17,375,000**	**17,375,000**
1060070	DMH Federal Beneficiary Reimbursement	0	2,200,191	0	2,200,191	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
1060123	Agreement with Independent Agencies	2,550,643	50,000	0	50,000	50,000	0	50,000	50,000	50,000	50,000
1060145	DMH Medicare & 3rd Party Reimbursement	1,374,817	734,632	0	734,632	2,900,000	0	2,900,000	1,300,000	1,300,000	1,300,000
1060148	DMH Enterprise Fund	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
1060418	Opioid Abatement Report	13,956,058	548,000	11,325,648	11,873,648	14,655,500	0	14,655,500	15,000,000	15,000,000	15,000,000
Sub-total: Human Support Services		**52,314,658**	**39,311,032**	**25,030,988**	**64,342,021**	**61,005,396**	**605,889**	**61,611,284**	**60,550,865**	**61,499,288**	**62,476,162**
F. Operations and Infrastructure											
Dept. of Licensing & Consumer Protection (CR0)		**13,699,367**	**25,286,928**	**6,909,227**	**32,196,155**	**24,105,833**	**4,141,165**	**28,246,998**	**23,100,000**	**24,065,000**	**23,105,000**
1060265	R-E Guar. & Educ. Fund	927,760	30,000	326,000	356,000	75,000	370,000	445,000	75,000	75,000	75,000
1060266	R-E Appraisal Fee	65,988	15,000	28,500	43,500	40,000	34,000	74,000	50,000	45,000	55,000
1060267	OPLA - Special Account	3,225,561	5,614,000	2,055,222	7,669,222	5,850,000	1,089,365	6,939,365	4,250,000	5,850,000	4,250,000
1060272	Basic Business License Fund	3,775,329	12,602,823	2,319,474	14,922,297	11,020,000	1,455,855	12,475,855	12,000,000	11,000,000	12,000,000
1060277	DC Combat Sports Commission Fund	442,194	63,223	79,843	143,066	70,000	87,704	157,704	75,000	70,000	75,000
1060283	Corporate Recordation Fund	5,137,143	6,038,312	2,100,188	8,138,500	6,800,000	1,104,241	7,904,241	6,400,000	6,800,000	6,400,000
1060284	Vending Regulation Fund	125,392	923,569	0	923,569	250,833	0	250,833	250,000	225,000	250,000
Department of Buildings (CU0)		**4,539,660**	**13,292,261**	**2,763,964**	**16,056,225**	**14,465,995**	**1,774,052**	**16,240,047**	**14,465,498**	**14,465,498**	**14,465,498**
1060263	Nuisance Abatement	3,016,491	5,732,938	2,028,409	7,761,347	5,769,159	986,437	6,755,596	5,769,159	5,769,159	5,769,159
1060279	Green Building Fund	1,523,169	978,767	735,555	1,714,322	1,011,497	787,615	1,799,112	1,011,000	1,011,000	1,011,000
1060285	Expedited Building Permit Review Program	0	6,580,556	0	6,580,556	7,685,339	0	7,685,339	7,685,339	7,685,339	7,685,339
Public Service Commission (DH0)		**2,353,113**	**18,950,649**	**318,236**	**19,268,885**	**20,147,704**	**18,236**	**20,165,940**	**20,147,704**	**20,147,704**	**20,147,704**
1060129	Operating - Utility Assessment	2,314,877	18,950,649	300,000	19,250,649	20,147,704	0	20,147,704	20,147,704	20,147,704	20,147,704
1060170	Allocation from PJM Settlement Fund	38,236	0	18,236	18,236	0	18,236	18,236	0	0	0

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Table 3-17 *(Continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

		FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
F. Operations and Infrastructure (Continued)											
Office of the People's Counsel (DJ0)		**1,430,802**	**11,567,679**	**0**	**11,567,679**	**12,944,962**	**0**	**12,944,962**	**13,592,211**	**14,272,211**	**14,986,211**
1060127	Advocate for Consumers	1,430,802	11,567,679	0	11,567,679	12,944,962	0	12,944,962	13,592,211	14,272,211	14,986,211
District Department of Transportation (KA0)		**8,649,254**	**23,898,000**	**3,233,067**	**27,131,067**	**21,335,332**	**0**	**21,335,332**	**26,580,332**	**31,880,332**	**37,180,332**
1060260	General "O" Type Revenue Sources	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	2,000,000	3,000,000	4,000,000
1060280	Wash Met Area Transit Authority Projects	334,084	800,000	0	800,000	800,000	0	800,000	900,000	1,000,000	1,100,000
1060281	DC Circulator Fund - NPS Mall Route - KA0	596,249	900,000	0	900,000	900,000	0	900,000	1,000,000	1,100,000	1,200,000
1060300	Tree Fund (Est DC Act 14-614)	(2,006,598)	2,000,000	0	2,000,000	2,000,000	0	2,000,000	3,000,000	4,000,000	5,000,000
1060321	Mall Tunnel Lighting	0	275,000	0	275,000	275,000	0	275,000	320,000	420,000	520,000
1060333	DDOT Enterprise Fund - Non Tax Revenues	3,233,067	4,000,000	3,233,067	7,233,067	4,500,000	0	4,500,000	5,500,000	6,500,000	7,500,000
1060336	Bicycle Sharing Fund	1,942,590	7,200,000	0	7,200,000	7,860,332	0	7,860,332	8,860,332	9,860,332	10,860,332
1060338	Parking Meter Pay by Phone Trans Fee	0	4,250,000	0	4,250,000	3,500,000	0	3,500,000	4,500,000	5,500,000	6,500,000
1060340	Vision Zero Pedestrian & Bicycle Safety	203,307	530,000	0	530,000	500,000	0	500,000	500,000	500,000	500,000
1060428	Vision Zero Enhance Omnibus Amend Act	4,346,555	2,943,000	0	2,943,000	0	0	0	0	0	0
Washington Metropolitan Area Transit Authority (KE0)		**8,125,164**	**34,141,093**	**0**	**34,141,093**	**37,000,000**	**0**	**37,000,000**	**38,000,000**	**39,000,000**	**40,000,000**
1060019	Parking Meter WMATA	8,125,164	34,141,093	0	34,141,093	37,000,000	0	37,000,000	38,000,000	39,000,000	40,000,000
Department of Energy and Environment (KG0)		**45,796,313**	**112,565,745**	**23,393,765**	**135,959,510**	**113,395,476**	**10,896,969**	**124,292,444**	**117,170,094**	**122,157,166**	**122,285,066**
1060036	Fishing License	184,999	90,000	135,274	225,274	91,800	39,610	131,410	93,000	95,000	96,900
1060058	Underground Storage Tank Fines & Fees	308,283	440,000	304,462	744,462	450,000	3,821	453,821	450,000	450,000	450,000
1060154	Storm Water Fees	1,532,714	2,000,000	773,175	2,773,175	2,100,000	759,539	2,859,539	2,100,000	2,100,000	2,100,000
1060155	Mold Assessment and Remediation Fund	(4,857)	20,000	0	20,000	20,000	0	20,000	30,000	35,000	35,000
1060159	Product Stewardship Fund	147,351	150,000	114,359	264,359	207,421	0	207,421	205,000	210,000	215,000
1060167	Storm Water In Lieu Fee	(20,000)	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000
1060174	Renewable Energy Development Fund	6,886,509	14,895,500	202,213	15,097,713	4,419,935	0	4,419,935	9,000,000	9,000,000	9,000,000
1060175	Clean Land/Brownfield Revitalization Fund	3,791,244	250,000	1,065,992	1,315,992	5,529,587	0	5,529,587	250,000	250,000	250,000
1060180	Wetlands Fund	819,480	220,000	192,696	412,696	225,000	418,358	643,358	230,000	230,000	230,000

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Table 3-17 *(Continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

		FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
F. Operations and Infrastructure (Continued)											
1060181	Lead Service Line Replacement Fund	102,532	149,000	42,097	191,097	150,000	0	150,000	150,000	160,000	170,000
1060184	Anacostia River Clean Up Fund	1,862,803	2,200,000	846,136	3,046,136	2,100,000	458,684	2,558,684	2,100,000	2,100,000	2,100,000
1060187	Hazardous Generator Fees	549,957	317,849	500,449	818,298	310,000	49,509	359,509	260,000	260,000	260,000
1060189	Payments from Independent Agencies	0	168,273	0	168,273	170,000	0	170,000	170,000	170,000	170,000
1060300	Tree Fund	0	0	0	0	800,000	0	800,000	810,000	820,000	830,000
1060314	DC Municipal Aggregation Program	62,272	163,304	0	163,304	165,000	0	165,000	165,000	165,000	165,000
1060318	Benchmarking Enforcement Fund	56,595	87,422	18,442	105,864	90,000	0	90,000	91,000	92,000	93,000
1060327	Sustainable Energy Trust Fund	1,351,866	68,068,828	1,351,866	69,420,694	67,528,000	0	67,528,000	73,111,094	77,985,166	77,985,166
1060330	Energy Assistance Trust Fund	1,561,016	4,227,617	20,259	4,247,876	4,300,000	290,440	4,590,440	4,350,000	4,400,000	4,450,000
1060332	Special Energy Assessment Fund	99,940	0	0	0	4,759,233	0	4,759,233	4,800,000	4,800,000	4,800,000
1060363	Air Quality Construction Permits	1,304,704	917,009	877,687	1,794,696	1,704,500	213,345	1,917,845	600,000	600,000	600,000
1060364	LUST Trust Fund	143,464	0	138,383	138,383	0	5,081	5,081	0	0	0
1060365	Soil Erosion/Sediment Control	(48,580)	1,686,193	0	1,686,193	1,450,000	0	1,450,000	1,460,000	1,470,000	1,480,000
1060366	Pesticide Product Registration	1,453,545	2,800,000	918,619	3,718,619	2,900,000	534,927	3,434,927	2,800,000	2,800,000	2,800,000
1060367	Storm Water Permit Review Fund	24,015,313	12,800,000	15,891,658	28,691,658	13,000,000	8,123,655	21,123,655	13,000,000	13,000,000	13,000,000
1060368	Economy II Fund	(2,800)	43,915	0	43,915	45,000	0	45,000	50,000	55,000	60,000
1060369	Residential Aid Discount (RAD)	(95,777)	440,214	0	440,214	445,000	0	445,000	450,000	455,000	475,000
1060370	Residential Essential Services (RES)	(178,184)	233,026	0	233,026	235,000	0	235,000	240,000	245,000	250,000
1060371	WASA Utility Discount Program	(88,077)	177,594	0	177,594	180,000	0	180,000	185,000	190,000	200,000
Department of Public Works (KT0)		**8,417,899**	**10,848,895**	**2,528,887**	**13,377,782**	**10,300,098**	**3,000,000**	**13,300,098**	**10,175,000**	**10,175,000**	**10,175,000**
1060260	General "O" Type Revenue Sources	0	1,306,754	0	1,306,754	1,270,858	0	1,270,858	1,300,000	1,300,000	1,300,000
1060268	Super Can Program	40,133	271,113	28,887	300,000	300,000	0	300,000	275,000	275,000	275,000
1060286	The Solid Waste Diversion Fund	255,160	570,000	0	570,000	300,000	0	300,000	300,000	300,000	300,000
1060288	Solid Waste Disposal Fee Fund	8,122,607	7,373,028	2,500,000	9,873,028	6,929,240	3,000,000	9,929,240	7,000,000	7,000,000	7,000,000
1060323	Clean City Fund	0	1,328,000	0	1,328,000	1,500,000	0	1,500,000	1,300,000	1,300,000	1,300,000
Department of Motor Vehicles (KV0)		**4,185,625**	**8,643,118**	**830,292**	**9,473,410**	**9,246,387**	**1,367,718**	**10,614,105**	**9,246,387**	**9,246,387**	**9,246,387**
1060260	General "O" Type Revenue Sources	0	2,773,000	0	2,773,000	2,100,000	0	2,100,000	2,100,000	2,100,000	2,100,000
1060290	Fee - Out-of-State Vehicle Registration	0	1,236	0	1,236	12,500	0	12,500	12,500	12,500	12,500
1060310	Motor Vehicle Inspection Station	4,185,625	5,868,882	830,292	6,699,174	7,133,887	1,367,718	8,501,605	7,133,887	7,133,887	7,133,887

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Table 3-17 *(Continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2024-2028

		FY 2023 End of Year Fund Balance	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2027 Certified Revenues	FY 2028 Certified Revenues
F. Operations and Infrastructure (Continued)											
Alcoholic Beverage and Cannabis Administration (LQ0)		1,528,784	10,318,778	1,260,152	11,578,931	13,545,584	268,631	13,814,215	11,600,000	9,000,000	12,000,000
1060374	ABC Import and Class License Fees	1,528,416	7,115,388	1,260,152	8,375,540	9,500,000	268,264	9,768,264	7,600,000	5,000,000	8,000,000
1060389	Medical Cannabis Administration Fund	368	3,203,391	0	3,203,391	4,045,584	368	4,045,952	4,000,000	4,000,000	4,000,000
Department of Insurance, Securities, and Banking (SR0)		**14,250,087**	**35,155,770**	**2,000,000**	**37,155,770**	**37,096,810**	**2,000,000**	**39,096,810**	**37,169,863**	**38,300,860**	**39,465,786**
1060240	HMO Assessment	143,331	1,397,504	0	1,397,504	1,460,009	0	1,460,009	1,503,810	1,548,924	1,595,392
1060242	Insurance Assessment	2,534,359	10,589,644	0	10,589,644	11,014,610	0	11,014,610	10,835,198	11,160,255	11,495,062
1060245	Securities and Banking Fund	0	19,834,357	0	19,834,357	21,094,066	0	21,094,066	21,196,888	21,848,694	22,520,055
1060252	Captive Insurance	0	3,334,265	0	3,334,265	3,528,124	0	3,528,124	3,633,968	3,742,987	3,855,276
1060254	Foreclosure Mediation Fund	4,000	0	0	0	0	0	0	0	0	0
1060256	Capital Access Fund	4,579,855	0	0	0	0	0	0	0	0	0
1060257	Loan Participation Fund	6,988,542	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	0	0
Department of For-Hire Vehicles (TC0)		**5,599,593**	**9,074,098**	**1,806,528**	**10,880,626**	**9,154,639**	**3,600,000**	**12,754,639**	**9,246,285**	**9,338,946**	**9,432,630**
1060241	Justice Department Fingerprints	0	20,000	0	20,000	10,000	0	10,000	10,200	10,500	10,900
1060381	Public Vehicles for Hire Consumer Service	5,599,593	9,054,098	1,806,528	10,860,626	9,144,639	3,600,000	12,744,639	9,236,085	9,328,446	9,421,730
Sub-total: Operations and Infrastructure		**118,575,662**	**313,743,014**	**45,044,119**	**358,787,132**	**322,738,819**	**27,066,772**	**349,805,591**	**330,493,374**	**342,049,104**	**352,489,614**
G. FINANCING AND OTHER											
PA0 1060175	Clean Land/Brownfield Revitalization Fund	0	0	0	0	11,750,000	0	11,750,000	11,750,000	11,750,000	11,750,000
PA0 1060184	Anacostia River Clean Up Fund	0	0	0	0	750,000	0	750,000	0	0	0
PA0 1060300	Tree Fund (Est DC Act 14-614)	0	452,000	0	452,000	452,000	0	452,000	452,000	452,000	452,000
PA0 1060312	Local Transportation Revenue (ROW) - Paygo	0	24,321,742	0	24,321,742	23,901,909	0	23,901,909	18,593,437	17,242,437	16,945,437
KZ0 1060313	Transfer Dedicated Capital Revenues (ROW)	0	20,707,000	0	20,707,000	21,189,867	0	21,189,867	26,498,339	27,849,339	28,145,339
DS0 1060316	Public Space Rental Fees for Debt Srvc	0	8,749,000	0	8,749,000	9,098,000	0	9,098,000	0	0	0
PA0 1060339	Transportation Infrastructure Mitigation	0	5,600,000	0	5,600,000	5,600,000	0	5,600,000	5,600,000	5,600,000	5,600,000
PA0 1060341	PEPCO Cost-Sharing Fund (DC PLUG)	(4,072,023)	16,282,461	0	16,282,461	0	0	0	0	0	0
PA0 1060422	Gas Surcharge Revenue - Paygo	125,562	10,358,891	0	10,358,891	10,409,437	0	10,409,437	10,483,577	10,552,791	10,611,331
PA0 1060426	DC Water Facility Work Fund	0	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
Sub-total: Financing and Other		**(3,946,460)**	**91,471,094**	**0**	**91,471,094**	**88,151,213**	**0**	**88,151,213**	**78,377,353**	**78,446,567**	**78,504,107**
District-Wide Total		**287,561,609**	**764,257,755**	**98,887,693**	**863,145,448**	**788,573,114**	**56,355,826**	**844,928,940**	**787,109,349**	**806,603,846**	**824,522,048**

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2022 and 2023

						FY 2022	FY 2022	FY 2023	FY 2023
						Actual	End of Year	Actual	End of Year
				Type	Classification	Revenue	Fund Balance	Revenue	Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT						**58,870,568**	**27,859,851**	**98,511,026**	**35,551,787**
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	1060124	COUNCIL REIMBURSEMENT FUND	Non Lapsing	Committed	2,645	16,050	0	16,050
AD0	OFFICE OF THE INSPECTOR GENERAL	1060420	INSPECTOR GENERAL SUPPORT FUND	Lapsing		0	0	60,539	0
AE0	OFFICE OF THE CITY ADMINISTRATOR	1060198	PUBLIC-PRIVATE PARTNERSHIP ADMIN FUND	Non Lapsing	Committed	0	8,735	0	0
AG0	BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	1060013	ACCOUNTABILITY FUND	Non Lapsing	Committed	113,160	116,543	45,605	102,149
		1060029	LOBBYIST FUND	Non Lapsing	Committed	72,837	83,389	62,354	87,419
AM0	DEPARTMENT OF GENERAL SERVICES	1060193	UTILITY PAYMENTS FOR NON-DC AGENCIES	Lapsing		2,276,578	0	2,055,236	0
		1060203	RFK & DC ARMORY MAINTENANCE FUND	Lapsing		318,984	0	3,241	0
		1060206	EASTERN MARKET ENTERPRISE FUND	Non Lapsing	Committed	760,639	208,669	774,927	27,870
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	1060192	UTILITIES PAYMENT FOR NON-DC AGENCIES	Lapsing		208,930	0	211,269	0
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	1060020	HEALTH BENEFIT FEES	Lapsing		0	0	5,009,143	0
		1060030	PAYROLL SERVICE FEES	Lapsing		291,292	0	273,288	0
		1060038	SERVICE CONTRACTS	Lapsing		1,189,427	0	1,210,209	0
		1060048	DISHONORED CHECK FEES	Lapsing		497,700	0	553,702	0
		1060052	RECORDER OF DEEDS SURCHARGE	Non Lapsing	Committed	1,359,986	1,278,435	1,079,032	957,834
		1060057	MISCELLANEOUS REVENUE	Lapsing		0	0	4,199,336	0
		1060059	DRUG PRE TRUST	Lapsing		23,608	0	18,659	0
		1060067	BANK FEES	Lapsing		3,866,923	0	4,629,685	0
		1060077	TAX COLLECTION FEES	Lapsing		904,012	0	2,002,442	0
		1060082	TAX INCREMENT FINANCING (TIF)	Lapsing		20,000	0	20,000	0
		1060086	UNCLAIMED PROPERTY CONTINGENCY FUND	Lapsing		2,962,843	0	3,159,771	0
		1060090	DEFINED CONTRIBUTION PLAN ADMINISTRATION	Lapsing		355,449	0	358,950	0
		1060105	DC LOTTERY REIMBURSEMENT	Lapsing		849,545	0	1,310,554	0
		1060116	OPEB TRUST ADMINISTRATION	Lapsing		507,234	0	437,745	0
		1060119	TOBACCO FUND REIMBURSEMENT	Lapsing		160,006	0	150,436	0
		1060299	OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	Semi Lapsing	Committed	4,278,274	0	5,466,201	0
		1060423	CHILD WEALTH INVESTMENT FUND	Non Lapsing	Committed	3,025,952	3,025,952	0	3,025,952
BA0	OFFICE OF THE SECRETARY	1060197	DISTRIBUTION FEES	Lapsing		957,930	0	1,129,891	0
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	1060091	DEFINED BENEFITS RETIREMENT PROGRAM	Lapsing		378,315	0	339,633	0
		1060123	AGREEMENT WITH INDEPENDENT AGENCIES	Non Lapsing	Committed	100,250	0	102,756	(7,700)
		1060208	REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	111,688	0	142,641	0
		1060399	HEALTH BENEFIT ASSESSMENT	Lapsing		0	0	6,577,360	0

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Table 3-17A *(Continued)*

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2022 and 2023

				Type	Classification	FY 2022 Actual Revenue	FY 2022 End of Year Fund Balance	FY 2023 Actual Revenue	FY 2023 End of Year Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT (Continued)									
CB0	OFFICE OF THE ATTORNEY GENERAL	1060009	SPECIAL PURPOSE REVENUE FUND	Non Lapsing	Committed	0	0	114,592	(13,756)
		1060035	CHILD SPT - TANF/AFDC COLLECTIONS	Non Lapsing	Committed	2,186,529	5,638,783	1,879,834	5,018,903
		1060051	CHILD SPT - INTEREST INCOME	Non Lapsing	Committed	0	2,428	0	2,428
		1060092	NUISANCE ABATEMENT - CB0	Semi Lapsing	Committed	12,000	26,315	7,300	33,615
		1060094	LITIGATION SUPPORT FUND	Semi Lapsing	Committed	8,835,179	12,650,873	30,909,215	21,102,125
		1060098	ATTORNEY GENERAL RESTITUTION FUND	Non Lapsing	Committed	2,977,809	3,408,600	4,323,552	4,750,850
		1060414	VULNERABLE ADULT & ELDERLY EXPLOIT. FUND	Non Lapsing	Committed	1,188	1,188	0	1,188
		1060415	TENANT RECEIVERSHIP ABATEMENT FUND	Non Lapsing	Committed	751,709	751,709	0	51,709
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	1060258	DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing		5,881,859	0	7,489,351	0
		1060259	ASSESSMENT FROM INDEPENDENT AGENCIES	Lapsing		111,091	0	0	0
RJ0	CAPTIVE INSURANCE AGENCY	1060146	SUBROGATION FUND	Non Lapsing	Committed	675,019	444,387	1,000,534	666,956
		1060196	CAPTIVE INSURANCE FUND	Non Lapsing	Committed	62,683	248,048	134,455	134,455
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	1060025	DC NET SERVICES SUPPORT	Non Lapsing	Committed	11,264,010	(93,475)	10,341,725	(459,831)
		1060195	SERV US PROGRAM	Lapsing		498,982	0	900,512	0
VA0	OFFICE OF VETERANS AFFAIRS	1060007	OFFICE OF VETERANS AFFAIRS FUND	Non Lapsing	Committed	18,304	43,222	25,350	53,572
ECONOMIC DEVELOPMENT AND REGULATION						**85,575,460**	**40,967,687**	**60,564,783**	**17,866,376**
BD0	OFFICE OF PLANNING	1060236	HIST. LANDMARK & HIST. DIST. FILING FEES	Non Lapsing	Committed	32,404	41,851	29,871	(9,154)
BX0	COMMISSION ON THE ARTS AND HUMANITIES	1060004	ARTS AND HUMANITIES ENTERPRISE FUND	Non Lapsing	Committed	0	755,656	2,529,845	2,529,845
CI0	OFFICE OF CABLE TV, FILM, MUSIC & ENTERTAINMENT	1060009	SPECIAL PURPOSE REVENUE FUND	Non Lapsing	Committed	10,388,581	24,950	9,230,167	430,872
CQ0	OFFICE OF THE TENANT ADVOCATE	1060261	RENTAL UNIT FEE FUND	Non Lapsing	Committed	684,063	549,119	582,219	597,756
		1060262	CONDO CONVERSION	Lapsing		0	0	7	0
DB0	DEPT. OF HOUSING AND COMMUNITY DEVELOPMENT	1060027	HPAP - REPAY	Non Lapsing	Committed	1,750,801	1,659,841	1,221,415	1,222,925
		1060069	DHCD UNIFIED FUND	Non Lapsing	Committed	3,400,092	4,558,190	2,950,991	3,357,081
EB0	OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	1060003	H ST RETAIL PRIORITY AREA GRANT FUND	Non Lapsing	Committed	0	0	0	0
		1060040	ST. ELIZABETHS REDEVELOPMENT FUND	Non Lapsing	Committed	0	(906,495)	0	(906,495)
		1060063	INDUSTRIAL REVENUE BOND PROGRAM	Non Lapsing	Committed	736,045	698,534	2,093,625	358,755
		1060099	WALTER REED REINVESTMENT FUND	Non Lapsing	Restricted	331,844	2,270,871	277,350	2,548,221
		1060131	AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT)	Non Lapsing	Committed	29,476,382	30,522,756	5,758,180	7,055,803
EN0	DEPT. OF SMALL AND LOCAL BUSINESS DEVELOPMT	1060134	SMALL BUSINESS CAPITAL ACCESS FUND	Non Lapsing	Committed	3,549,138	787,320	6,504	669,542
		1060303	STREETSCAPE LOAN RELIEF FUND - O TYPE	Non Lapsing	Committed	2,161	5,094	11,225	11,225
ID0	BUSINESS IMPROVEMENTS DISTRICTS TRANSFER	1060238	BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Lapsing		35,223,949	0	35,873,382	0

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Table 3-17A *(Continued)*

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2022 and 2023

				Type	Classification	FY 2022 Actual Revenue	FY 2022 End of Year Fund Balance	FY 2023 Actual Revenue	FY 2023 End of Year Fund Balance
PUBLIC SAFETY AND JUSTICE						**42,369,575**	**28,503,120**	**35,086,457**	**14,970,801**
FA0	METROPOLITAN POLICE DEPARTMENT	1060208	REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	944,591	0	1,163,273	(1,062,422)
		1060230	MISCELLANEOUS	Lapsing		2,323,568	0	2,205,840	0
		1060343	ASSET FORFEITURE	Non Lapsing	Restricted	0	340,257	0	0
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPT.	1060016	FEMS REFORM FUND	Non Lapsing	Committed	8,963,038	12,702,626	0	2,000,000
		1060194	AUTOMATED EXT DEFIB REG FEE FUND	Non Lapsing	Committed	0	5,044	0	0
		1060208	REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	0	0	475,506	(160,733)
		1060228	OTHER REVENUE	Lapsing		15,439	0	33,697	0
		1060291	SPECIAL EVENTS	Lapsing		203,803	0	951,564	0
FK0	DISTRICT OF COLUMBIA NATIONAL GUARD	1060208	REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	32,914	17,678	62,177	79,855
FL0	DEPARTMENT OF CORRECTIONS	1060006	CORRECTIONS TRUSTEE REIMBURSEMENT	Non Lapsing	Committed	13,694,911	3,907,406	12,687,164	410,826
		1060014	CONCESSION INCOME	Non Lapsing	Committed	1,647,673	118,275	1,477,101	115,727
		1060033	WELFARE ACCOUNT	Non Lapsing	Committed	213,871	118,050	197,878	314,428
		1060047	CORRECTIONS REIMBURSEMENT -JUVENILES	Non Lapsing	Committed	0	20	0	0
FO0	OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	1060112	DOM VIOLENCE SHELTER&TRANS HOUSING FUND	Non Lapsing	Restricted	0	(0)	0	(0)
		1060356	CRIME VICTIMS ASSISTANCE FUND	Non Lapsing	Restricted	1,104,488	2,967,420	637,290	2,416,672
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	1060419	MEDICAL EXAMINER PATHOLOGY AND TOXICOLOGY	Non Lapsing	Committed	322,033	322,033	336,136	244,760
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	1060421	US MARSHALL DETENTION SERVICES AGREEMENT	Non Lapsing	Committed	202,000	148,117	313,200	192,317
UC0	OFFICE OF UNIFIED COMMUNICATIONS	1060208	REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	173,879	0	326,833	90,476
		1060232	PREPAID WIRELESS 911 CHARGES	Non Lapsing	Committed	383,188	600,275	338,293	738,635
		1060382	911 & 311 ASSESSMENTS	Non Lapsing	Committed	12,144,179	7,255,922	13,880,505	9,590,260
PUBLIC EDUCATION SYSTEMS						**49,648,687**	**52,344,217**	**77,180,644**	**53,424,415**
CE0	DISTRICT OF COLUMBIA PUBLIC LIBRARY	1060001	GIFTS & DONATIONS	Non Lapsing	Restricted	0	13,181	0	13,181
		1060295	COPIES AND PRINTING	Non Lapsing	Committed	275	2,945	0	0
		1060301	SLD E-RATE REIMBURSEMENT	Non Lapsing	Restricted	260	647,558	320,880	449,955
		1060302	REVENUE GENERATING ACTIVITIES	Non Lapsing	Committed	501,377	533,410	929,979	1,177,062
		1060304	LIBRARY COLLECTIONS - ONLINE BOOK SALES	Non Lapsing	Committed	0	30,447	0	0
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	1060009	SPECIAL PURPOSE REVENUE FUND	Non Lapsing	Committed	120	0	6,107	0
		1060073	WORKERS' COMPENSATION SPECIAL FUND	Non Lapsing	Restricted	773,584	8,885,996	1,475,531	8,430,236
		1060078	WORKERS' COMPENSATION ADMIN.	Non Lapsing	Restricted	14,641,983	0	16,789,544	0
		1060083	UI INTEREST/PENALTIES	Semi Lapsing	Restricted	2,417,984	(323,013)	3,155,266	(323,013)
		1060103	WAGE THEFT	Non Lapsing	Committed	149,334	101,933	344,601	194,856
		1060104	DC JOBS TRUST FUND	Non Lapsing	Committed	289,809	365,815	1,023,967	908,187
		1060109	UNIVERSAL PAID LEAVE ADMINISTRATION FUND	Non Lapsing	Committed	5,540	0	16,708,017	0
		1060117	UI ADMINISTRATIVE ASSESSMENT	Non Lapsing	Restricted	12,106,140	2,802,990	12,791,777	4,191,373
		1060416	APPRENTICESHIP FEES	Non Lapsing	Committed	243,469	243,469	39,029	39,029

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Table 3-17A *(Continued)*

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2022 and 2023

				Type	Classification	FY 2022 Actual Revenue	FY 2022 End of Year Fund Balance	FY 2023 Actual Revenue	FY 2023 End of Year Fund Balance
PUBLIC EDUCATION SYSTEMS (Continued)									
GA0	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060031	ROTC	Non Lapsing	Restricted	902,858	64,545	1,028,021	66,745
		1060055	CUSTODIAL	Lapsing		455,860	0	179,489	0
		1060066	SECURITY	Lapsing		1,385,574	0	817,876	0
		1060075	CAFETERIA	Lapsing		240	0	1,364,941	0
		1060087	VENDING MACHINE SALES	Lapsing		22,879	0	33,328	0
		1060111	PARKING FEES - GA0	Lapsing		79,033	0	188,889	0
		1060135	DHHS AFTERSCHOOL PROG-COPAYMENT	Non Lapsing	Committed	0	912,609	0	563,867
		1060139	E-RATE EDUCATION FUND	Non Lapsing	Restricted	0	146,930	0	146,930
		1060144	DCPS NONPROFIT SCHOOL FOOD SERVICE	Non Lapsing	Restricted	493,058	7,779,731	1,852,222	6,681,176
		1060147	DCPS SCHOOL FACILITY FUND	Non Lapsing	Committed	361,808	498,155	642,217	1,140,372
GB0	D.C. PUBLIC CHARTER SCHOOL BOARD	1060324	ADMINISTRATIVE FEES	Non Lapsing	Committed	10,072,239	7,037,922	10,930,826	6,477,817
GD0	STATE SUPERINTENDENT OF EDUCATION (OSSE)	1060041	STATE SUPERINTENDENT OF EDUCATION FEES	Lapsing		314,235	0	376,078	0
		1060068	CHARTER SCHOOL CREDIT ENHANCEMENT FUND	Non Lapsing	Restricted	0	20,795,381	0	20,795,381
		1060102	STUDENT RESIDENCY VERTIFICATION FUND	Non Lapsing	Committed	808,562	368,456	908,175	182,416
		1060107	CHILD DEVELOPMENT FACILITIES FUND	Non Lapsing	Committed	227,729	221,709	119,843	99,611
		1060264	SITE EVALUATION	Lapsing		482,331	0	491,902	0
GL0	D.C. STATE ATHLETICS COMMISSION	1060106	STATE ATHLETIC ACTS PROG & OFFICE FUND	Non Lapsing	Committed	159,676	110,840	240,741	147,696
HA0	DEPARTMENT OF PARKS AND RECREATION	1060009	SPECIAL PURPOSE REVENUE FUND	Non Lapsing	Committed	0	0	30,000	30,000
		1060026	ENTERPRISE FUND ACCOUNT	Non Lapsing	Committed	2,752,728	1,103,210	4,391,398	2,011,539
HUMAN SUPPORT SERVICES						**43,728,463**	**34,507,206**	**69,515,956**	**52,314,658**
HC0	DEPARTMENT OF HEALTH	1060050	SHPDA FEES	Non Lapsing	Committed	1,588,787	2,074,956	1,171,094	1,162,624
		1060053	VITAL RECORDS REVENUE	Lapsing		2,449,292	0	2,373,969	0
		1060081	FOOD HANDLERS CERTIFICATION	Lapsing		163,310	0	73,163	0
		1060089	ADJUDICATION FINES	Lapsing		152,055	0	130,085	0
		1060133	PHARMACY PROTECTION	Non Lapsing	Committed	1,716,822	2,081,365	1,796,736	495,397
		1060136	RADIATION PROTECTION	Lapsing		67,273	0	24,948	0
		1060142	ANIMAL CONTROL DOG LICENSE FEES	Lapsing		27,057	0	60,674	0
		1060149	OTHER MEDICAL LICENSES AND FEES	Repealed		25	0	0	0
		1060151	BOARD OF MEDICINE	Non Lapsing	Committed	13,235,692	13,935,300	20,022,929	11,558,202
		1060152	NON-LAPSING: SPAY AND NEUTERING FUND	Non Lapsing	Committed	0	696	0	0
		1060157	HEALTH FACILITY FEE	Lapsing		13,774	0	158,990	0
		1060166	SHPDA ADMISSION FEE	Non Lapsing	Committed	625,974	82,961	562,415	4,155
		1060168	EMS FEES	Lapsing		269,335	0	117,501	0
		1060171	ICF / MR FEES & FINES	Non Lapsing	Committed	210,048	64,405	156,548	7,338

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Table 3-17A *(Continued)*

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2022 and 2023

				Type	Classification	FY 2022 Actual Revenue	FY 2022 End of Year Fund Balance	FY 2023 Actual Revenue	FY 2023 End of Year Fund Balance
HUMAN SUPPORT SERVICES (Continued)									
HC0	DEPARTMENT OF HEALTH (Continued)	1060173	CIVIC MONETARY PENALTIES	Non Lapsing	Restricted	190,199	1,907,946	259,466	2,167,412
		1060186	DOH - REGULATORY ENFORCEMENT FUND	Non Lapsing	Committed	19,623	20,170	20,307	20,307
		1060188	COMMUNICABLE AND CHRONIC DISEASE	Non Lapsing	Committed	2,832,578	(0)	2,591,030	(0)
		1060404	COMMUNITY HEALTHCARE FINANCING FUND	Non Lapsing	Restricted	0	6,530	0	6,530
		1060418	OPIOID ABATEMENT REPORT	Non Lapsing	Committed	2,082,410	2,082,410	11,873,648	13,956,058
HT0	DEPARTMENT OF HEALTH CARE FINANCE	1060128	MEDICAID COLLECTIONS - 3RD PARTY LIABILITY	Non Lapsing	Committed	2,172,760	3,087,187	3,794,846	5,907,881
		1060132	BILL OF RIGHTS-(GRIEVANCE & APPEALS)	Non Lapsing	Committed	2,321,946	1,321,690	1,347,876	1,065,715
		1060137	MEDICAID RECOVERY AUDIT CONTRACTOR	Non Lapsing	Committed	0	1,401	0	1,401
		1060138	ASSESSMENT FUND	Non Lapsing	Committed	0	42,918	5,889	48,807
		1060386	INDIVIDUAL INSUR MKT AFFORD & STABILITY	Non Lapsing	Committed	2,379,384	3,579,384	6,204,203	6,804,203
JA0	DEPARTMENT OF HUMAN SERVICES	1060039	SSI PAYBACK	Non Lapsing	Committed	185,557	389,552	188,089	188,089
		1060085	FOOD STAMPS COLLECTION - FRAUD	Lapsing		23,461	0	31,559	0
JM0	DEPARTMENT ON DISABILITY SERVICES	1060072	VOCATION REHAB. SERVICE REIMBURSEMENT	Lapsing		134,915	0	79,267	0
		1060076	COST OF CARE - NON-MEDICAID CLIENTS	Non Lapsing	Restricted	6,867,477	3,305,181	10,199,839	5,012,646
		1060095	RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Non Lapsing	Restricted	1,181,794	45,823	1,420,829	(17,566)
RL0	CHILD AND FAMILY SERVICES AGENCY	1060017	SOCIAL SECURITY COST OF CARE	Non Lapsing	Restricted	870,794	0	1,000,000	0
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	1060070	DMH FEDERAL BENEFICIARY REIMBURSEMENT	Lapsing		1,174,286	0	0	0
		1060123	AGREEMENT WITH INDEPENDENT AGENCIES	Non Lapsing	Committed	10,000	44,208	2,550,643	2,550,643
		1060145	DMH MEDICARE & 3RD PARTY REIMBURSEMENT	Non Lapsing	Restricted	761,836	433,125	1,299,415	1,374,817
		1060148	DMH ENTERPRISE FUND	Lapsing		0	0	0	0
OPERATIONS AND INFRASTRUCTURE						**273,030,501**	**130,112,851**	**275,808,369**	**114,503,639**
CR0	DEPT. OF LICENSING AND CONSUMER PROTECTION	1060265	R-E GUAR. & EDUC. FUND	Non Lapsing	Committed	(617)	1,418,140	313,520	927,760
		1060266	R-E APPRAISAL FEE	Non Lapsing	Committed	113,959	116,321	22,540	65,988
		1060267	OPLA - SPECIAL ACCOUNT /1	Non Lapsing	Committed	4,252,237	3,245,542	5,620,116	3,225,561
		1060272	BASIC BUSINESS LICENSE FUND	Non Lapsing	Committed	13,394,414	5,403,093	12,329,521	3,775,329
		1060277	DC COMBAT SPORTS COMMISSION FUND	Non Lapsing	Committed	75,224	157,412	333,859	442,194
		1060283	CORPORATE RECORDATION FUND	Non Lapsing	Committed	6,879,499	4,281,006	6,262,705	5,137,143
		1060284	VENDING REGULATION FUND	Non Lapsing	Committed	301,953	475,304	257,799	125,392
CU0	DEPARTMENT OF BUILDINGS	1060263	NUISANCE ABATEMENT	Non Lapsing	Committed	5,421,497	1,858,696	7,083,891	3,016,491
		1060279	GREEN BUILDING FUND	Non Lapsing	Committed	731,020	1,266,854	2,969,815	1,523,169
		1060285	EXPEDITED BUILDING PERMIT REVIEW PROGRAM	Lapsing		7,705,525	0	7,215,121	0
DH0	PUBLIC SERVICE COMMISSION	1060129	OPERATING - UTILITY ASSESSMENT	Non Lapsing	Committed	16,840,039	1,026,994	18,122,272	2,314,877
		1060170	ALLOCATION FROM PJM SETTLEMENT FUND	Non Lapsing	Restricted	0	38,236	0	38,236
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	1060127	ADVOCATE FOR CONSUMERS	Non Lapsing	Committed	9,194,258	1,334,759	10,372,971	1,430,802

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Table 3-17A *(Continued)*

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2022 and 2023

				Type	Classification	FY 2022 Actual Revenue	FY 2022 End of Year Fund Balance	FY 2023 Actual Revenue	FY 2023 End of Year Fund Balance
OPERATIONS AND INFRASTRUCTURE (Continued)									
KA0	DISTRICT DEPARTMENT OF TRANSPORTATION	1060260	GENERAL "O" TYPE REVENUE SOURCES	Lapsing		1,620,042	0	2,551,447	0
		1060280	WASH MET AREA TRANSIT AUTHORITY PROJECTS	Non Lapsing	Committed	609,979	609,979	784,805	334,084
		1060281	DC CIRCULATOR FUND - NPS MALL ROUTE - KA0	Non Lapsing	Committed	890,109	651,776	1,200,000	596,249
		1060300	TREE FUND (EST DC ACT 14-614)	Non Lapsing	Committed	1,688,571	2,006,598	146,161	(2,006,598)
		1060311	REIMBURSABLE STREET REPAIRS	Lapsing		21,584	0	0	0
		1060321	MALL TUNNEL LIGHTING	Lapsing		325,849	0	290,729	0
		1060333	DDOT ENTERPRISE FUND-NON TAX REVENUES	Non Lapsing	Committed	6,002,124	738,532	6,804,236	3,233,067
		1060336	BICYCLE SHARING FUND	Non Lapsing	Restricted	8,482,258	6,995,719	2,146,872	1,942,590
		1060338	PARKING METER PAY BY PHONE TRANSN FEE	Lapsing		2,535,759	0	3,013,809	0
		1060339	TRANSPORTATION INFRASTRUCTURE MITIGATION	Non Lapsing	Committed	(231,951)	0	0	0
		1060340	VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non Lapsing	Committed	557,354	1,468,853	500,000	203,307
		1060341	PEPCO COST-SHARING FUND (DC PLUG)	Non Lapsing	Restricted	0	0	(4,072,023)	(4,072,023)
		1060428	VISION ZERO ENHANCE OMNIBUS AMEND ACT	Non Lapsing	Committed	0	0	4,346,555	4,346,555
KE0	WASHINGTON METRO. AREA TRANSIT AUTHORITY	1060019	PARKING METER WMATA	Non Lapsing	Committed	31,333,831	3,331,803	33,985,180	8,125,164
KG0	DEPARTMENT OF ENERGY AND ENVIRONMENT	1060012	GENERAL ENFORCEMENT FINES AND FEES	Lapsing		0	0	300	0
		1060036	FISHING LICENSE	Non Lapsing	Committed	89,273	186,073	98,709	184,999
		1060058	UNDERGROUND STORAGE TANK FINES AND FEES	Non Lapsing	Committed	442,679	508,257	383,683	308,283
		1060154	STORM WATER FEES	Non Lapsing	Committed	2,321,268	1,059,175	2,291,219	1,532,714
		1060155	MOLD ASSESSMENT AND REMEDIATION FUND	Non Lapsing	Committed	12,982	67,530	2,323	(4,857)
		1060159	PRODUCT STEWARDSHIP FUND	Non Lapsing	Committed	180,456	189,127	219,602	147,351
		1060167	STORMWATER IN LIEU FEE	Non Lapsing	Restricted	35,237	45,418	0	(20,000)
		1060174	RENEWABLE ENERGY DEVELOPMENT FUND	Non Lapsing	Committed	7,833,516	8,356,459	5,509,174	6,886,509
		1060175	CLEAN LAND/BROWNFIELD REVITALIZATION FUND	Non Lapsing	Restricted	545,893	4,954,546	512,414	3,791,244
		1060177	ADJUDICATION HEARINGS (WATER QUALITY)	Lapsing		0	0	9,315	0
		1060180	WETLANDS FUND	Semi Lapsing	Restricted	(170,000)	1,425,683	395,599	819,480
		1060181	LEAD SERVICE LINE REPLACEMENT FUND	Non Lapsing	Committed	178,706	250,603	170,436	102,532
		1060184	ANACOSTIA RIVER CLEAN UP FUND	Non Lapsing	Committed	2,007,839	2,626,933	2,037,213	1,862,803
		1060187	HAZARDOUS GENERATOR FEES	Non Lapsing	Committed	266,008	507,886	303,884	549,957
		1060189	PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing		38,317	0	240,699	0
		1060314	DC MUNICIPAL AGGREGATION PROGRAM	Non Lapsing	Committed	136,241	33,885	132,010	62,272
		1060318	BENCHMARKING ENFORCEMENT FUND	Non Lapsing	Committed	41,572	42,069	70,975	56,595
		1060327	SUSTAINABLE ENERGY TRUST FUND	Non Lapsing	Committed	41,327,545	9,670,605	39,494,116	1,351,866
		1060330	ENERGY ASSISTANCE TRUST FUND	Non Lapsing	Committed	4,622,550	1,389,240	5,052,744	1,561,016
		1060332	SPECIAL ENERGY ASSESSMENT FUND	Non Lapsing	Committed	9,709,596	1,309,337	3,651,302	99,940
		1060363	AIR QUALITY CONSTRUCTION PERMITS	Non Lapsing	Committed	373,661	1,353,115	867,670	1,304,704

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Table 3-17A *(Continued)*

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2022 and 2023

				Type	Classification	FY 2022 Actual Revenue	FY 2022 End of Year Fund Balance	FY 2023 Actual Revenue	FY 2023 End of Year Fund Balance
OPERATIONS AND INFRASTRUCTURE (Continued)									
KG0	DEPARTMENT OF ENERGY AND ENVIRONMENT (Continued)	1060364	LUST TRUST FUND	Non Lapsing	Restricted	0	183,383	0	143,464
		1060365	SOIL EROSION/SEDIMENT CONTROL	Non Lapsing	Committed	1,579,015	312,674	1,467,064	(48,580)
		1060366	PESTICIDE PRODUCT REGISTRATION	Non Lapsing	Committed	2,926,524	1,888,348	2,909,220	1,453,545
		1060367	STORM WATER PERMIT REVIEW FUND	Non Lapsing	Restricted	11,598,904	22,755,635	14,113,527	24,015,313
		1060368	ECONOMY II FUND	Non Lapsing	Committed	41,943	(9,748)	42,908	(2,800)
		1060369	RESIDENTIAL AID DISCOUNT (RAD)	Non Lapsing	Restricted	367,882	(47,772)	299,515	(95,777)
		1060370	RESIDENTIAL ESSENTIAL SERVICES (RES)	Non Lapsing	Restricted	107,405	(143,484)	143,365	(178,184)
		1060371	WASA UTILITY DISCOUNT PROGRAM	Non Lapsing	Restricted	157,409	(96,341)	128,354	(88,077)
KT0	DEPARTMENT OF PUBLIC WORKS	1060260	GENERAL "O" TYPE REVENUE SOURCES	Lapsing		1,444,775	0	1,667,362	0
		1060268	SUPER CAN PROGRAM	Non Lapsing	Committed	294,808	194,246	258,187	40,133
		1060286	THE SOLID WASTE DIVERSION FUND	Non Lapsing	Committed	118,571	20,082	271,622	255,160
		1060288	SOLID WASTE DISPOSAL FEE FUND	Non Lapsing	Committed	6,948,501	9,554,453	8,771,133	8,122,607
		1060323	CLEAN CITY FUND	Lapsing		1,112,184	0	1,147,196	0
KV0	DEPARTMENT OF MOTOR VEHICLES	1060260	GENERAL "O" TYPE REVENUE SOURCES	Lapsing		2,358,012	0	2,188,296	0
		1060290	FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing		2,577	0	13,363	0
		1060310	MOTOR VEHICLE INSPECTION STATION	Non Lapsing	Committed	5,324,956	2,409,965	7,049,340	4,185,625
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	1060374	ABC - IMPORT AND CLASS LICENSE FEES	Non Lapsing	Committed	9,522,262	3,780,563	6,618,999	1,528,416
		1060389	MEDICAL CANNABIS ADMINISTRATION FUND	Non Lapsing	Committed	381,015	220,457	737,118	368
SR0	DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060240	HMO ASSESSMENT	Non Lapsing	Committed	1,016,281	181,225	1,216,013	143,331
		1060242	INSURANCE ASSESSMENT	Non Lapsing	Committed	8,485,557	1,594,391	9,923,412	2,534,359
		1060244	SECURITIES BROKER/DEALER LICENSES	Lapsing		2,498,519	0	0	0
		1060245	SECURITIES AND BANKING FUND	Lapsing		15,674,229	0	18,947,329	0
		1060248	INVESTMENT ADVISORS LICENSES	Lapsing		631,040	0	648,475	0
		1060251	SECURITIES REGISTRATION FEES	Lapsing		1,794,382	0	417,699	0
		1060252	CAPTIVE INSURANCE	Lapsing		3,324,580	0	3,504,861	0
		1060253	BANKING TRUST FUND	Lapsing		0	0	137,016	0
		1060254	FORECLOSURE MEDIATION FUND	Non Lapsing	Committed	1,800	3,700	4,000	4,000
		1060256	CAPITAL ACCESS FUND	Non Lapsing	Restricted	124,202	4,544,576	35,279	4,579,855
		1060257	LOAN PARTICIPATION FUND	Non Lapsing	Restricted	137,367	6,919,610	68,932	6,988,542
TC0	DEPARTMENT OF FOR-HIRE VEHICLES	1060241	JUSTICE DEPARTMENT FINGERPRINTS	Lapsing		0	0	0	0
		1060381	PUBLIC VEHICLES FOR HIRE CONSUMER SERVICE	Non Lapsing	Committed	6,317,950	5,445,332	9,033,502	5,599,593
FINANCING AND OTHER						**116,448,013**	**0**	**128,043,725**	**125,562**
DS0	REPAYMENT OF LOANS AND INTEREST	1060316	PUBLIC SPACE RENTAL FEES FOR DEBT SRVC	Lapsing		8,089,000	0	8,412,000	0
EZ0	CONVENTION CENTER TRANSFER	1060289	CONVENTION CENTER HOTEL GROUND LEASE PMT	Lapsing		3,213,488	0	0	0

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Table 3-17A *(Continued)*

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2022 and 2023

				Type	Classification	FY 2022 Actual Revenue	FY 2022 End of Year Fund Balance	FY 2023 Actual Revenue	FY 2023 End of Year Fund Balance
									FINANCING AND OTHER (Continued)
KZ0	HIGHWAY TRANSPORTATION FUND - TRANSFER	1060313	TRANSFER DEDICATED CAPITAL REVENUES	Lapsing		0	0	9,824,997	0
PA0	PAY GO - CAPITAL	1060009	SPECIAL PURPOSE REVENUE FUND	Inactive		570,000	0	0	0
		1060165	STORM WATER PERMIT REVIEW - PAYGO	Lapsing		2,000,000	0	0	0
		1060180	WETLANDS FUND	Non Lapsing	Restricted	500,000	0	670,000	0
		1060184	ANACOSTIA RIVER CLEAN UP FUND	Lapsing		350,000	0	0	0
		1060300	TREE FUND (EST DC ACT 14-614)	Non Lapsing	Committed	452,000	0	1,840,091	0
		1060312	LOCAL TRANSPORTATION REVENUE - PAYGO	Lapsing		45,028,742	0	35,266,992	0
		1060336	BICYCLE SHARING FUND	Non Lapsing	Restricted	0	0	5,713,461	0
		1060339	TRANSPORTATION INFRASTRUCTURE MITIGATION	Non Lapsing	Committed	1,232,854	0	2,259,483	0
		1060341	PEPCO COST SHARING FUND (DC PLUG)	Non Lapsing	Restricted	44,777,723	0	52,897,138	0
		1060422	GAS SURCHARGE REVENUE - PAYGO	Non Lapsing	Committed	10,234,205	0	11,159,562	125,562
Grand Total						**669,671,266**	**314,294,933**	**744,710,961**	**288,757,238**

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2024

TAX	DESCRIPTION	RATE (As of 1/1/2024)	FY 2023 REVENUE ($ in thousands)
REAL PROPERTY TAX	All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value. The District of Columbia has four property classes: 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 D.C. Code Citation: Title 47, Chapters 7-10, 13, 13A	Class 1 = $0.85 per $100 of assessed value Note: For Class 1 owner-occupied residential real property, the first $87,050 of assessed value is exempt from tax. Class 2 = $1.65 per $100 for properties with assessed values less than $5 million; $1.77 per $100 for properties with assessed values between $5 million and $10 million; and $1.89 per $100 for properties with assessed values greater than $10 million. Class 3 = $5.00 per $100 of assessed value Class 4 = $10.00 per $100 of assessed value	$2,840,281 Amount is net of transfers to: TIF ($15,198), PILOT ($27,782), Walter Reed Development ($639), and St. Elizabeth Redevelopment ($113) funds.
PERSONAL PROPERTY TAX	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, and certain types of software. D.C. Code Citation: Title 47, Chapter 15.	$3.40 per $100 of assessed value Note: The first $225,000 of taxable value is excluded from tax.	$83,902
PUBLIC SPACE RENTAL	Tax on the commercial use of publicly owned property between the property line and the street. D.C. Code Citation: Title 10, Chapter 11.	Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank.	$49,890
SALES AND USE TAX	Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District. Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax. 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. D.C. Code Citation: Title 47, Chapters 20 and 22.	A six-tier rate structure is presently in effect: 6% – General rate for tangible personal property and selected services 6% – Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy D.C. Fund. 8% – Soft drinks 10% – Restaurant meals, food and drinks prepared for immediate on-premises consumption; off-premise alcohol sold by certain alcoholic beverage licensees; and prepaid telephone cards. 10.25% – Liquor consumed off premises, rental vehicles, merchandise sold at the baseball stadium, tickets sold for events at the Capital One Arena, and merchandise sold at the Capital One Arena. 15.95% – Hotels (transient accommodations) 18% – Parking motor vehicles in commercial lots Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals, prepaid phone cards, and 4.75% from transient accommodations. Note: The 18% tax rate for parking in commercial lots tax is dedicated to WMATA Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.	$1,921,543 Amount is net of transfers to: Convention Center ($176,796), TIF ($24,663), PILOT ($23,064), Ballpark Revenue ($15,748), Healthy D.C. ($2,230), WMATA Operations and Capital ($254,146), Healthy Schools ($5,690), ABRA ($1,170), Commission on Arts and Humanities ($42,200), and St. Elizabeth Redevelopment ($135) funds.

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2024 (Continued)

<table>
<tr><th>TAX</th><th>DESCRIPTION</th><th>RATE
(As of 1/1/2024)</th><th>FY 2023
REVENUE
($ in thousands)</th></tr>
<tr><td>ALCOHOLIC BEVERAGE TAX</td><td>Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into D.C. by the holder of a wholesaler's license.

D.C. Code Citation: Title 25, Chapter 9</td><td>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</td><td>$6,851</td></tr>
<tr><td>CIGARETTE TAX</td><td>Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt.

D.C. Code Citation: Title 47, Chapter 24.</td><td>$0.2515 per cigarette ($5.03 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a $0.53 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 $0.026 per each cigarette above 20.</td><td>$9,348</td></tr>
<tr><td>MOTOR VEHICLE EXCISE TAX</td><td>Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers.

D.C. Code Citation: Title 50, Chapter 22.</td><td>Based on the manufacturer's shipping weight and miles per gallon ("mpg")

<table>
<tr><th>Unladen Weight</th><th>3,499 or less</th><th>3,500-4,999</th><th>5,000 or more</th></tr>
<tr><td>20MPG or Less</td><td>8.1%</td><td>9.1%</td><td>10.1%</td></tr>
<tr><td>21MPG - 25MPG</td><td>4.4%</td><td>5.4%</td><td>6.4%</td></tr>
<tr><td>26MPG - 30MPG</td><td>3.1%</td><td>4.1%</td><td>5.1%</td></tr>
<tr><td>31MPG - 39MPG</td><td>2.2%</td><td>3.2%</td><td>4.2%</td></tr>
<tr><td>40MPG or More</td><td>1.0%</td><td>2.0%</td><td>3.0%</td></tr>
</table></td><td>$51,224</td></tr>
<tr><td>MOTOR VEHICLE FUEL TAX</td><td>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.

D.C. Code Citation: Title 47, Chapter 23.</td><td>$0.235 per gallon based on annual certification of retail gas prices and an additional surcharge of $0.114 per gallon. Thus, the total tax on motor fuel is $0.349 per gallon.

Note: All revenue from this tax is dedicated to the Highway Trust Fund.</td><td>$0
Amount is net of transfer to: Highway Trust Fund ($22,485)</td></tr>
<tr><td>INDIVIDUAL INCOME TAX</td><td>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.

D.C. Code Citation: Title 47, Chapter 18.</td><td>First $10,000 = 4.0%
$10,000 < $40,000 = $400 + 6.0% of excess above $10,000
$40,000 < $60,000 = $2,200 + 6.5% of excess above $40,000
$60,000 < $250,000 = $3,500 + 8.5% of excess above $60,000
$250,000 < $500,000 = $19,650 + 9.25% of excess over $250,000
$500,000 < $1,000,000 = $42,775 + 9.75% of excess above $500,000
More than $1,000,000 = $91,525+ 10.75% of excess above $1,000,000</td><td>$3,048,229</td></tr>
</table>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2024 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2024)	FY 2023 REVENUE ($ in thousands)
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. D.C. Code Citation: Title 47, Chapter 18.	8.25% 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	$905,809
UNINCORPORATED BUSINESS FRANCHISE TAX	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. 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. *D.C. Code Citation: Title 47, Chapter 18.*	8.25% 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.	$220,495
PUBLIC UTILITY TAX	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. *D.C. Code Citation: Title 47, Chapter 25.*	"**Television, radio and telephone companies:** 10% of gross charges – residential 11% of gross charges – nonresidential" **Heating oil utilities:** $0.17 per gallon – residential $0.187 per gallon – nonresidential **Natural gas utilities:** $0.0707 per therm – residential $0.07777 per therm – nonresidential **Electric distribution utilities:** $0.0070 per kilowatt hour – residential $0.0077 per kilowatt hour – nonresidential **Note:** The additional surcharges on non-residential customers are dedicated to the Ballpark Revenue Fund.	$124,143 Amount is net of transfer to: Ballpark Revenue Fund ($7,816).
TOLL TELECOMMUNICATIONS TAX	Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers. *D.C. Code Citation: Title 47, Chapter 39.*	"10% of gross charges – residential 11% of gross charges – nonresidential" Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.	$36,705 Amount is net of transfer to: Ballpark Revenue Fund ($2,177).
INSURANCE PREMIUMS TAX	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. *D.C. Code Citation: Title 31, Title 47, Chapter 26.*	1.7% 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). 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 D.C. Fund.	$157,675 Amount is net of transfer to: Healthy D.C. Fund ($68,609).

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2024 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2024)	FY 2023 REVENUE ($ in thousands)
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 transfer to: Ballpark Revenue Fund ($46,789).
PRIVATE SPORTS WAGERING TAX	Tax on sports wagering are on gross revenue from single-game bets, teaser bets, parlays, over-under, money line, pools, exchange wagering, in-game wagering, in-play bets, proposition bets, and straight bets on sporting events. Wagering can occur in person, at a sports wagering facility or over the internet using websites or mobile devices D.C. Code Citation: Title 36, Chapter 6.	10% tax on privately operated sports wagering revenues, or total funds wagered less amounts paid to players Note: The first $200,000 of revenue is for funding programs through the Department of Behavioral Health to prevent, treat, and research gambling addiction	$1,572 Amount is net of transfer to: Department of Behavioral Health (Gambling Addiction) Fund ($200)
GAMES OF SKILL GROSS RECEIPTS TAX	Tax on the gross revenue of game of skills devices that operate in on-premises alcohol retailers. These devices must be certified by the Office of the Attorney General (OAG) as a game of skill, and thus not gambling, where the ability to win is not influenced by prior wins or losses, outside sources, chance, or unreasonable or unknown skill requirements. DC Code Citation: Title 36, Chapter 6.	10% of the game of skill machine gross revenue from each game of skill machine in the District.	$37
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District. DC 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 transfer to: Nursing Facility Quality of Care Fund ($19,310).
MEDICAID HOSPITAL INPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's inpatient net patient revenue. The fee changes per fiscal year and is in effect for the FY beginning October 1, 2017, and expires September 30, 2029. D.C. Code Citation: Title 44, Chapter 6A.	0.305% of the hospital's inpatient net patient revenue Note: All revenue from this fee is dedicated to the Hospital Fund.	$0 Amount is net of transfer to: Hospital Fund ($8,499).

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2024 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2024)	FY 2023 REVENUE ($ in thousands)
MEDICAID HOSPITAL OUTPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's outpatient gross patient revenue. The fee per fiscal year and is in effect for the FY beginning October 1, 2017, and expires September 30, 2029. D.C. Code Citation: Title 44, Chapter 6A.	0.1184% of the hospital's outpatient gross patient revenue. Note: All revenue from this fee is dedicated to the Hospital Provider Fee Fund.	$0 Amount is net of transfer to: Hospital Provider Fee Fund ($5,460).
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. D.C. Code Citation: Title 47, Chapter 12D.	6% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	$0 Amount is net of transfer to: Stevie Sellows Quality Improvement Fund ($5,595).
ESTATE TAXES	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. DC Code Citation: Title 47, Chapter 37.	Tax due is determined by using the D.C. estate tax computation worksheet after computing the exempted amounts. The estate tax threshold is $4.71 million.	$94,517
DEED RECORDATION TAX	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 based on the fair market value of the property. DC Code Citation: Title 42, Chapter 11.	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: Rate of 0.725% to eligible first-time homebuyers for properties purchased for less than $730,000. Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	$195,112 Amount is net of transfers to: Housing Production Trust Fund ($27,190), Bond Repayment ($2,077), and West End Maintenance ($246) funds.
DEED TRANSFER TAX	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. D.C. Code Citation: Title 47, Chapter 9.	1.45% of consideration or fair market value. Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.	$133,943 Amount is net of transfers to: Housi Production Trust Fu ($18,404), Bond Repayment ($1,688), and West End Maintenance ($246) funds.

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2024 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2024)	FY 2023 REVENUE ($ in thousands)
ECONOMIC INTEREST TAX	This tax is triggered by either one of the following two elements: (1) 80% or more of the assets of a corporation consist of real property located in the District of Columbia; or (2) More than 50% of the gross receipts of the entity are derived from ownership or disposition of real property in DC. 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. Note: 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. . D.C. Code Citation: Title 42, Chapter 11.	2.9% of consideration or fair market value. Note: 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%.	$9,590 Amount is net of transfer to: Housing Production Trust Fund ($852).

Tax Expenditure Budget FY 2024 – FY 2027

Tax Expenditure Budget FY 2024 – FY 2027

DC Law 13-161, the "Tax Expenditure Budget Review Act of 2000",[1] requires the Chief Financial Officer (CFO) 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 2024 through 2027,[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, exemptions, and exclusions to promote various policy goals in economic development, education, environmental protection, housing, human services, public safety, and other areas. Instead of pursuing these objectives through direct spending, policymakers use tax reductions to favor specific activities (such as hiring new employees) or to transfer resources to selected 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 are from federal tax provisions mirrored in the DC 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, more than 100 tax preferences have been 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.

In 2014, the District took a major step in scrutinizing local tax expenditures with the passage of DC Law 20-155, which requires the Office of the Chief Financial Officer (OCFO) to review all DC tax expenditures (such as abatements, credits, and exemptions) on a five-year cycle. The OCFO must summarize the purpose of each provision, estimate the revenue foregone, examine the impacts on the District's economy and social welfare, and offer recommendations about whether to maintain, revise, or repeal the tax preference. Under the legislation, to date, the Office of Revenue Analysis (ORA) has issued 5 reports finishing the first round of review of tax expenditures by policy areas: 2015 District of Columbia Housing Tax Expenditure Review, the District of Columbia 2016 Tax Expenditure Review: Environment, Public Safety, Transportation, and Tax Administration and Equity Provisions, the 2018 Review of Economic Development Tax Expenditures, the 2021 Review of Income Security and Social Policy Tax Expenditures, and the 2022 Review of Health and Education Tax Expenditures. An additional report that wraps up the first round of tax expenditure reviews by policy areas was published in March 2022. ORA is currently in the second round of reviewing tax expenditures by policy areas.

[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.

ORA published the 2023 District of Columbia Housing Tax Expenditure Review in October 2023 and is currently working on the District of Columbia 2024 Tax Expenditure Review: Environment, Public Safety, Transportation, and Tax Administration and Equity Provisions.

Since the previous tax expenditure report was published in 2022, policymakers have established nine new local tax expenditures. These involve (1) tax abatements for housing in Downtown, DC, (2) property tax abatement for the redevelopment of 3200 Pennsylvania Ave, S.E, (3) Community For Creative Non-Violence real property tax relief, (4) Grace Covenant Church equitable real property tax relief, (5) University of the District of Columbia lease exemption, (6) Habitat for Humanity real property tax exemption, (7) 206 Elm Street N.W. real property tax exemption, (8) Players Lounge tax exemption, and (9) gross income tax exclusion. Since the previous report, policymakers amended five local tax expenditures: (1) Disabled Veterans Homestead Exemption Amendment Act of 2022, (2) senior and individuals with disabilities real property tax increase limit, which lowers the allowable increase in assessed properties to 2 percent, (3) Earned Income Tax Credit Expansion Amendment Act of 2022, (4) Tax Abatement for Affordable Housing in High-Need Areas Amendment Act of 2023, and (5) New Howard University Hospital Tax Abatement Amendment Act of 2023. Additionally, as of January 1, 2018, the District conformed to the Internal Revenue Tax Code on the individual income standard deduction, personal exemption, and state death tax credit, which are now included in the federal conformity tax expenditure.

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 without a sunset date remain in place unless policymakers act to modify or repeal them; in this respect, they are like 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 some scrutiny that is not as rigorous as direct appropriations. The itemization of tax expenditures provides policymakers with a 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 give policymakers 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 2024-FY 2027 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 2024 through 2027. 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 ORA and posted on the CFO's and ORA's Internet site at www.cfo.dc.gov and www.ora-cfo.dc.gov, respectively. All federal conformity expenditures flow through the District's individual and business income taxes; the federal government does not impose property 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 following types classify the provisions in the tax expenditure budget:

- **exclusions** are items that are not considered part of a taxpayer's gross income for tax purposes, even though they increase his or her financial resources or wealth. Exclusions do not have to be reported on a tax return but still cause adjusted gross income to be lower than expected. 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 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 taxed by the federal government but not the DC 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** are a category 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 14 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, the Congressional Research Service (CRS), and the United States Department of Treasury 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 importance in the District, and a "public safety" category was added (there are no public safety tax expenditures at the federal level).

The policy areas with the largest number of federal conformity provisions are economic development (25 tax expenditures), income security (16), education (11), employment (7), social policy (7), and health (7). Nevertheless, the ordering of federal conformity tax expenditures by estimated revenue loss for each policy area (FY 2024) produces a different ranking. Income security provisions account for the largest estimated revenue loss due to the forgone revenue from employer pension contributions and earnings plans. Health provisions rank second in revenue loss for federal conformity provisions, followed by social policy, housing, and economic development. Many federal tax expenditures classified under social policy are charitable contributions, while tax provisions 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 or specific tax provisions. Categorical provisions, or those that anyone who is eligible may take advantage of, constitute most of the District's forgone revenue due to tax expenditure provisions. Individual or specific tax expenditures are those provisions for which an individual entity or organization was awarded a tax preference based on special circumstances. The six policy areas with the largest number of tax expenditures are housing (60 tax expenditures), social policy (50), economic development (27), education (14), general law (14), and income security (9). 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 general law comprise the largest category of District spending through the tax code. General law includes provisions directed to federal and state governments, including buildings owned by the federal and state governments, charities, and foreign governments, including embassies and cemeteries. The housing tax preferences are the second largest aggregate amount of forgone revenue in indirect tax expenditure, which includes the homestead deduction, cap on housing assessment increases, property tax credit for low-income homeowners and renters, and a tax credit for senior citizens and persons with disabilities. Tax preferences for social policy, including sales and property tax exemptions for churches and nonprofit organizations, and the sales tax exemption for groceries comprise the third largest aggregate amount of spending through the tax code by policy area. Education-related tax preferences, including real property tax rebates to charter schools, make up the fourth largest local forgone revenue by policy area. Income security tax expenditures are the fifth largest aggregate amount of forgone revenue in indirect tax expenditure, which includes the DC earned income tax credit, disability payments for the permanently and totally disabled, social security benefits, and DC and federal government survivor benefits. Economic development tax makes up the sixth largest aggregate amount of forgone revenue in indirect tax expenditure, which includes employment incentives for qualified high technology companies, tax incentives for qualified supermarkets, and capital gains incentives for approved companies that invest those gains into a Qualified Opportunity Fund (QOF), which are then used in investing in Qualified Opportunity Zone properties.

Important Caveats

Caution about interpreting 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 revenue that could be gained by repealing the tax expenditure. There are three main reasons why:

- First, the revenue loss estimates 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 work hours, 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, DC law establishes that taxpayers may not claim the mortgage interest deduction, which is a part of the itemized deduction on Schedule A of the individual income tax return, and the standard deduction. If the mortgage interest deduction were abolished, more taxpayers might claim the standard deduction.
- Third, the DC government might be unable 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 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]

4. The estimated revenue loss in these calculations was for FY 2022.

5. U.S. Government Accountability Office, Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined (G A0-05-960, September 2005), p. 3.

Methodology

Summary statistics from the Office of Tax and Revenue (OTR) from DC 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 DC government agencies to estimate the number of beneficiaries and the revenue lost from certain tax expenditures.

OTR generally lacks information on federal conformity 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 DC 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 DC portion using two fractions: (1) a ratio representing the DC share of the relevant activity or population, such as DC taxable income divided by national taxable income, and (2) a ratio representing the DC average tax rate divided by the U.S. average tax rate. 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 conformity tax expenditure with forgone revenue of 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 assumed to be less than $50,000 annually.
- **no estimate:** refers to a local tax expenditure for which precise data are lacking, but 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. 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.[7]

[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 unavailable.

[7]. Publication 1075. Tax Information Security Guidelines for Federal, State and Local Agencies: Safeguards for Protecting Federal Tax Returns and Return Information. P. 40

Table 3-19

District of Columbia Tax Expenditure Estimates for FY 2024-2027

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 2024	FY 2025	FY 2026	FY 2027
	Federal Exclusions							
1	Capital gains on assets transferred at death	Economic development	1921	1001, 1002, 1014, 1015, 1023, 1040, 1221, and 1222	$39,801	$41,301	$43,686	$46,276
2	Capital gains on assets transferred as a gift	Economic development	1921	1015	$1,905	$10,924	$6,097	$127
3	Cash accounting, other than agriculture	Economic development	1916	446 and 448	$4,276	$4,410	$4,945	$5,346
4	Credit union income	Economic development	1937	501(c)(14) and 12 USC 1768	$4,289	$4,595	$5,055	$5,361
5	Distribution from redemption of stock to pay taxes imposed at death	Economic development	1950	303	$115	$115	$115	$115
6	Gain on like-kind exchanges	Economic development	1921	1031	$12,566	$12,037	$11,402	$11,148
7	Imputed interest	Economic development	1964	163(e), 483, 1274, and 1274A	$978	$978	$1,060	$1,141
8	Interest on small-issue qualified private-activity bonds	Economic development	1968	103, 141, 144, and 146	$107	$107	$107	$107
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	$7,720	$7,605	$7,720	$8,181
11	Discharge of certain student loan debt	Education	1984	108(f), 20 USC 1087ee(a)(5) and 42 USC 2541-1(g)(3)	$822	$925	$1,028	$1,131
12	Earnings of Coverdell education savings accounts	Education	1998	530	$308	$308	$308	$308
13	Earnings of qualified tuition programs	Education	1997	529	$5,345	$5,551	$6,168	$6,579
14	Employer-provided education assistance	Education	1978	127	$1,713	$1,820	$1,606	$1,499
15	Employer-provided tuition assistance	Education	1984	117(d)	$321	$321	$428	$428
16	Interest on education savings bonds	Education	1988	135	$33	$33	$41	$41
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)	$2,765	$2,765	$3,103	$3,103
18	Interest on state and local private-activity student loan bonds	Education	1965	103, 141, 144(b), and 146	$339	$339	$339	$339
19	Scholarship and fellowship income	Education	1954	117	$4,875	$5,074	$5,970	$6,368
20	Employee awards	Employment	1986	74(c) and 274(j)	$535	$535	$535	$535
21	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	$7,440	$8,010	$8,579	$9,149
22	Employer-paid meals and lodging (other than military)	Employment	1918	119 and 132(e)(2)	$9,467	$9,449	$7,817	$8,404
23	Housing allowance for ministers	Employment	1921	107 and 265	$963	$1,071	$1,071	$1,178
24	Miscellaneous fringe benefits	Employment	1984	117(d) and 132	$10,491	$10,919	$11,348	$11,776

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District of Columbia Tax Expenditure Estimates for FY 2024-2027

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 2024	FY 2025	FY 2026	FY 2027
	Federal Exclusions (Continued)							
25	Spread of acquisition of stock under incentive stock option plans and employee stock purchase plans	Employment	1981	422 and 423	($88)	($222)	($125)	($10)
26	Voluntary employees' beneficiary association income	Employment	1928	419, 419A, 501(a), 501(c)(9), and 4976	$2,141	$2,141	$2,248	$2,676
27	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
28	Accrued interest on savings bonds	General fiscal assistance	1951	454(c)	$489	$489	$489	$489
29	Allocation of interest expenses attributable to tax-exempt bond interest by financial institutions	General fiscal assistance	2009	141, 265(a), 265(b), and 291(e)	$622	$622	$622	$622
30	Interest on public-purpose state and local bonds	General fiscal assistance	1913	103, 141, and 146	$28,036	$27,714	$27,928	$28,374
31	Employer contributions for medical insurance premiums and medical care	Health	1918	105, 106, and 125	$228,452	$243,547	$251,576	$262,816
32	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)	$1,873	$1,873	$1,873	$1,873
33	Medical care and TriCare medical insurance for military dependents, retirees, retiree dependents, and veterans	Health	1986	112 and 134	$3,228	$3,364	$3,773	$4,091
34	Capital gain on sale of principal residence	Housing	1997	121	$48,394	$50,426	$53,094	$55,761
35	Interest on state and local private-activity bonds issued to finance housing	Housing	1980	103, 141, 143, and 146	$2,104	$2,104	$2,443	$2,443
36	Compensatory damages for physical injury or sickness	Income security	1918	104(a)(2) - 104(a)(5)	$2,141	$2,248	$2,248	$2,248
37	Disaster mitigation payments	Income security	2005	139	$99	$99	$99	$99
38	Employer contributions for premiums on accident and disability insurance	Income security	1954	105 and 106	$6,958	$7,066	$8,029	$8,457
39	Employer contributions for premiums on group-term life insurance	Income security	1920	79	$4,496	$4,710	$5,032	$5,353
40	Employer pension contributions and earnings plans	Income security	1921	401-407, 410-418E, and 457	$365,160	$464,184	$560,211	$657,737
41	Income of trusts to finance supplemental unemployment benefits	Income security	1960	501(17)(A)	$43	$43	$43	$43
42	Public assistance cash benefits	Income security	1933	N.A./administrative	$1,727	$1,806	$1,910	$1,989
43	Roth IRA earnings and distributions	Income security	1997	219, 408 and 408A	$14,426	$15,484	$19,427	$21,495

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Table 3-19

District of Columbia Tax Expenditure Estimates for FY 2024-2027

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 2024	FY 2025	FY 2026	FY 2027
	Federal Exclusions (Continued)							
44	Social Security and Railroad Retirement benefits	Income security	1938	86	$21,653	$22,969	$24,331	$29,415
45	Survivor annuities paid to families of public safety officers	Income security	1997	101(h)	too small	too small	too small	too small
46	Workers' compensation benefits	Income security	1918	104(a)(1)	$3,212	$3,212	$3,319	$3,319
47	Reduced tax rate on active income of controlled foreign corporations	International commerce	1909	11, 882, and 951-964	$79,347	$72,148	$55,911	$48,864
48	Allowances for federal employees working abroad	International commerce	1943	912	$4,681	$4,957	$5,232	$5,232
49	Income earned abroad by U.S. citizens	International commerce	1926	911	$11,130	$11,705	$12,308	$12,941
50	Benefits, allowances, and certain pay for armed forces personnel	National defense	1925	112 and 134	$3,046	$3,137	$3,319	$3,637
51	Combat pay	National defense	1918	112	$409	$409	$500	$546
52	Military disability benefits	National defense	1942	104(a)(4), 104(a)(5) and 104(b)	$136	$182	$182	$182
53	Earnings of certain environmental settlement funds	Natural resources and environment	2005	468B	too small	too small	too small	too small
54	Energy conservation subsidies provided by public utilities	Natural resources and environment	1992	136	too small	too small	too small	too small
55	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	$339	$339	$339	$339
56	Employer-provided adoption assistance	Social policy	1996	23 and 137	$985	$996	$1,006	$1,017
57	Childcare and employer-provided childcare	Social policy	1981	21 and 129	$867	$921	$1,188	$1,338
58	Foster care payments	Social policy	1982	131	$343	$343	$412	$412
59	Employer-provided transportation assistance	Transportation	1992	132(f)	$4,464	$4,554	$4,751	$5,055
60	Interest on state and local private-activity bonds issued to finance airport, dock, and mass commuting facilities	Transportation	1968	103, 141, 142, and 146	$999	$999	$999	$999
61	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	$107	$107	$107	$107
62	G.I. Bill education benefits	Veterans' benefits	1917	38 USC 5301	$686	$696	$741	$827
63	Veterans' benefits and services	Veterans' benefits	1917	38 USC 5301	$7,319	$7,683	$8,455	$9,910

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District of Columbia Tax Expenditure Estimates for FY 2024-2027

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 2024**	**FY 2025**	**FY 2026**	**FY 2027**
	Federal Adjustments							
64	Interest on student loans	Education	1997	221	$2,776	$2,570	$3,084	$3,290
65	Contributions to health savings accounts	Health	2003	223	$8,473	$9,274	$10,875	$11,876
66	Health insurance premiums and long-term care insurance premiums paid by the self-employed	Health	1986	162(l)	$7,442	$8,119	$10,438	$11,791
67	Contributions to self-employment retirement plans	Income security	1962	401-407, 410-418E, and 457	$119,192	$123,520	$147,892	$154,980
68	Employee contributions to traditional Individual Retirement Accounts	Income security	1974	219 and 408	$8,704	$9,233	$11,445	$12,503
69	Overnight travel expenses of National Guard and Reserve members	National defense	2003	62(a)(2)(E) and 162(p)	$136	$136	$136	$136
	Federal Deductions							
70	Accelerated depreciation of buildings other than rental housing	Economic development	1954	167 and 168	$987	$987	$987	$1,119
71	Accelerated depreciation of equipment	Economic development	1954	167 and 168	$29	$29	$29	$29
72	Amortization of business start-up costs	Economic development	1980	195	$268	$268	$401	$401
73	Completed contract rules	Economic development	1986	460	$1,376	$1,376	$1,665	$1,665
74	Exception from passive loss rules for $25,000 of rental real estate loss	Economic development	1986	469(i)	$5,403	$5,742	$6,296	$6,450
75	Expensing of depreciable small business property	Economic development	1958	179	$9,825	$9,670	$11,564	$13,325
76	Expensing of magazine circulation expenditures	Economic development	1950	173	too small	too small	too small	too small
77	Gain on non-dealer installment sales	Economic development	1986	453 and 453A(b)	$6,820	$7,167	$7,613	$8,059
78	Life insurance company reserves	Economic development	1984	803(a)(2), 805(a)(2), and 807	$3,523	$3,676	$3,829	$3,983
79	Loss from sale of small business corporation stock	Economic development	1958	1244	$107	$107	$107	$120
80	Pro-ration for property and casualty insurance companies	Economic development	1986	832(b)	$306	$306	$306	$460
81	Classroom expenses of elementary and secondary school educators	Education	2002	62	$104	$104	$104	$156
82	Amortization of certified pollution control facilities	Energy	2005	169(d)(5)	too small	too small	too small	too small
83	Depreciation recovery periods for specific energy property	Energy	1986	168(e)	$249	$497	$497	$497
84	Energy-efficient commercial building property	Energy	2005	179D	$189	$204	$218	$231
85	Blue Cross and Blue Shield companies	Health	1986	833	$460	$460	$460	$460
86	Medical and dental care expenses	Health	1942	213	$13,067	$14,684	$25,387	$30,613
87	Accelerated depreciation of rental housing	Housing	1954	167 and 168	$4,113	$3,835	$3,545	$3,465
88	Mortgage interest on owner-occupied residences	Housing	1913	163(h)	$47,945	$48,322	$153,462	$189,892

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District of Columbia Tax Expenditure Estimates for FY 2024-2027

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 2024	FY 2025	FY 2026	FY 2027
	Federal Deductions (Continued)							
89	State and local property taxes on owner-occupied residences	Housing	1913	164	$8,829	$9,011	$50,094	$73,761
90	Additional standard deduction for the blind	Income security	1943	63(f)	$23	$23	$18	$23
91	Additional standard deduction for the elderly	Income security	1948	63(f)	$3,373	$3,618	$2,987	$3,191
92	Casualty and theft losses	Income security	1913	165(c)(3), 165(e), and 165(h) - 165(k)	$5	$5	$24	$28
93	Deduction of foreign taxes instead of a credit	International commerce	1913	901	$4,614	$5,126	$5,297	$4,956
94	Charitable contributions	Social policy	1917/1935	170 and 642(c)	$95,691	$101,068	$118,720	$162,141
95	Deduction for charitable contributions to educational institutions	Social policy	1917/1935	170 and 642(c)	$18,200	$19,222	$22,389	$30,538
96	Deduction for charitable contributions to health organizations	Social policy	1917/1935	170 and 642(c)	$14,502	$15,326	$17,733	$23,079
97	Costs of removing architectural and transportation barriers to the disabled and elderly	Social policy	1976	190	too small	too small	too small	too small
	Federal Special Rules							
98	60-40 rule for gain or loss from section 1256 contracts	Economic development	1981	1256	$2,815	$2,688	$2,561	$2,561
99	Interest rate and discounting period assumptions for reserves of property and casualty insurance companies	Economic development	1986	831, 832(b), and 846	$2,451	$2,604	$2,604	$2,910
100	Inventory accounting	Economic development	1938	475, 491-492	$2,387	$2,387	$2,519	$2,519
101	Special alternative tax on small property and casualty insurance companies	Economic development	1954	321(a), 501(c)(15), 832, and 834	$3,373	$3,528	$3,683	$4,128
102	Financing income of certain controlled foreign corporations	International commerce	1962	953 and 954	$3,064	$3,064	$3,064	$3,064
103	Interest-charge domestic international sales corporations	International commerce	1986	991-997	$3,217	$3,217	$3,064	$2,910

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Table 3-19

District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

No	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone ($ in thousands) FY 2024	FY 2025	FY 2026	FY 2027
	D.C. INCOME TAX (Individual and Corporate Taxes)							
	Exemptions							
1	Investment funds exemption from unincorporated business franchise tax	Income security	2014	§ 47-1808.01(6)	$3,172	$3,238	$3,241	$3,302
2	BID corporation	Economic development	2018	§ 47-4668	$0	$0	$0	$0
3	DC 529 ABLE Program Trust	Social Policy	2016	§ 47-4901 & § 47-4902	$224	$256	$288	$320
	Exclusions							
4	Gross income exclusion	Economic development	2022	§ 47-1803.02(a)(2)(TT)	$74	$74	$74	$74
	Subtractions from Federal Adjusted Gross Income							
5	College savings plan contributions	Education	2001	§ 47-4501 - § 47-4512	$4,021	$4,021	$4,021	$4,021
6	Public school teacher expenses	Education	2007	§ 47-1803.03(b-2)	$60	$60	$60	$60
7	Health insurance premiums paid for a same-sex spouse or domestic partner (personal income tax)	Health	1992	§47-1803.03(a)(2)(W) and § 46-401(b)	$113	$118	$123	$127
8	Health professional loan repayments	Health	2006	§ 7-751.11	$127	$127	$127	$127
9	Housing relocation assistance	Housing	2002	§ 42-3403.05 and § 42-2851.05	$0	$0	$0	$0
10	D.C. and federal government survivor benefits	Income security	1987	§ 47-1803.02(a)(2)(N)	$3,203	$3,331	$3,467	$3,604
11	Disability payments for the permanently and totally disabled	Income security	1985	§ 47-1803.02(a)(2)(M)	$6	$6	$6	$7
12	Income of persons with a permanent and total disability	Income security	2005	§ 47-1803.02(a)(2)(V)	$556	$578	$601	$625
13	Railroad retirement system benefits	Income security	1985	§ 47-1803.02(a)(2)(L)	$45,279	$47,077	$49,011	$50,936
14	Social Security benefits for retired workers	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #13	included in #13	included in #13	included in #13
15	Social Security benefits for survivors and dependents	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #13	included in #13	included in #13	included in #13
16	Social Security benefits for the disabled	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #13	included in #13	included in #13	included in #13
17	Rental assistance to police officers	Public safety	1993	§ 42-2902	$181	$183	$185	$187
18	Compensatory damages awarded in a discrimination case	Social policy	2002	§ 47-1803.02(a)(2)(U) and § 47-1806.10	$14	$15	$15	$16
19	Poverty lawyer loan assistance	Social policy	2007	§ 47-1803.02(a)(2)(X)	$10	$10	$10	$10

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District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

					Revenue Forgone ($ in thousands)			
No	**Name of Tax Expenditure**	**Program Area**	**Year Enacted**	**D.C. Code Section**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
	D.C. INCOME TAX (Individual and Corporate Taxes)							
	Credits							
20	Economic development zone incentives for businesses	Economic development	1988	§ 6-1501, § 6-1502, § 6-1504, and § 47-1807.06	$160	$164	$165	$165
21	Qualified high-technology companies: employment incentives	Economic development	2001	§ 47-1817.03	$14,806	$15,176	$15,328	$15,313
22	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
23	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
24	Small retailer property tax relief credit	Economic development	2018	§ 47-1807.14	$3,041	$3,028	$3,009	$3,006
25	Lower-income, long-term homeownership	Housing	2002	§ 47-1806.09 - § 47-1806.09f	$1	$1	$1	$1
26	Property tax circuit-breaker (Schedule H)	Housing	1977	§ 47-1806.06	$38,546	$40,077	$41,724	$43,362
27	District of Columbia Low-Income Housing Tax Credit	Housing	2015	§ 48-4801(8) and § 47-4803	minimal	minimal	minimal	minimal
28	Earned income tax credit	Income security	2000	§ 47-1806.04(f)	$98,372	$100,347	$102,681	$104,502
29	Child and dependent care	Social policy	1977	§ 47-1806.04(c)	$8,258	$8,258	$8,258	$8,258
30	Early learning child credit	Social policy	2018	§ 47-1806.15	$397	$413	$429	$445
31	Alternative fuel vehicle conversion and infrastructure credit (personal income tax)	Transportation	2015	§ 47-1806.13 and § 47-1806.12	$425	$425	$425	$425
	Deferrals, Rebates, Multiple Provisions							
32	Opportunity zone	Economic development	2020	§ 47-1801.04(39A), § 47-1801.04(39B), § 47-1801.04(39C), § 47-1801.04(39D) and 47-1803.03(a)(20)	$1,949	$2,069	$638	$(10,932)
	D.C. REAL PROPERTY TAX							
	Abatements							
33	New residential developments	Housing	2002	§ 47-857.01 - § 47-857.10	$291	$291	$291	$291
34	NoMA residential developments	Housing	2009	§ 47-859.01 - § 47-859.05	$1,994	$0	$0	$0
35	Affordable Housing in High-Need Affordable Housing	Housing	2021	47-860	$200	$4,125	$4,125	$4,125
35	Tax abatements for housing in downtown	Housing	2023	§ 47-860.01 - § 47-860.04	$2,500	$2,500	$2,500	$2,500
36	Urban farming and food security	Social Policy	2014	§ 47-868	$90	$90	$90	$90

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District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

					Revenue Forgone ($ in thousands)			
No	**Name of Tax Expenditure**	**Program Area**	**Year Enacted**	**D.C. Code Section**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
	Exemptions							
37	Development of a qualified supermarket, restaurant, or retail store	Economic development	1988	§ 47-1002(23)	$1,506	$1,497	$1,509	$1,527
38	BID corporation	Economic development	2018	§ 47-4668	n/a	n/a	n/a	n/a
39	Educational institutions	Education	1942	§ 47-1002(10)	$175,658	$170,891	$169,545	$169,147
40	Libraries	Education	1942	§ 47-1002(7)	$480	$488	$503	$515
41	Higher education institutions	Education	2016	§ 47—1002(10A)	$130	$134	$138	$142
42	Embassies, chanceries, and associated properties of foreign governments	General law	1942	§ 47-1002(3)	$123,048	$125,081	$128,868	$131,988
43	Federal government property	General law	1942	§ 47-1002(1)	$1,188,257	$1,129,878	$1,100,251	$1,081,091
44	District of Columbia government property	General law	1942	§ 47-1002(2)	$301,986	$287,150	$279,620	$274,751
45	Miscellaneous exemptions	General law	multiple years	multiple code sections	$63,215	$62,825	$63,333	$64,108
46	Hospital buildings	Health	1942	§ 47-1002(9)	$16,431	$16,703	$17,209	$17,625
47	Historic property	Housing	1974	§ 47-842 - § 47-844	$0	$0	$0	$0
48	Homestead exemption	Housing	1978	§ 47-850	$73,471	$73,472	$75,603	$77,872
49	Lower-income homeownership households and cooperative housing associations	Housing	1983	§ 47-3503	$12,288	$12,711	$13,063	$13,450
50	Multi-family and single-family rental and cooperative housing for low- and moderate-income persons	Housing	1978	§ 47-1002(20)	$1,365	$1,412	$1,451	$1,494
51	Nonprofit housing associations	Housing	1983	§ 47-3505	$13,653	$14,123	$14,515	$14,944
52	Nonprofit affordable housing developers	Housing	2012	§ 47-1005.02	$800	$824	$849	$874
53	Nonprofit workforce housing properties	Housing	2019	§ 47-1005.03	$598	$594	$599	$606
54	Correctional Treatment Facility	Public safety	1997	§ 47-1002(25)	$4,643	$4,394	$4,261	$4,175
55	Art galleries	Social policy	1942	§ 47-1002(6)	$3,274	$3,328	$3,428	$3,511
56	Theater, Music, or Dance Building	Social policy	1996	47-1002(19)	$1,423	$1,455	$1,497	$1,542
57	Cemeteries	Social policy	1942	§ 47-1002(12)	$8,262	$8,399	$8,653	$8,862
58	Charitable organizations	Social policy	1942	§ 47-1002(8)	$20,983	$20,413	$20,252	$20,205
59	Churches, synagogues, and mosques	Social policy	1942	§ 47-1002(12)	$71,151	$72,930	$74,753	$76,622
60	Continuing Care Retirement Community	Social policy	2017	§ 47-1002(32)	$3,918	$3,895	$3,926	$3,973
61	Nonprofit stormwater infrastructure	Social policy	2018	§ 47-1005	$25	$26	$27	$28
62	Vault tax exemption	Social policy	2016	§ 10-1103.04(d)(4)	$41	$42	$42	$43
63	Washington Metropolitan Area Transit Authority properties	Transportation	1966	§ 9-1107.01	$12,930	$12,579	$12,480	$12,450

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Table 3-19

District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

No	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	FY 2024	FY 2025	FY 2026	FY 2027
					Revenue Forgone ($ in thousands)			
	Credits							
64	Assessment increase cap	Housing	2001	§ 47-864	$24,864	$21,739	$17,693	$16,885
65	Credit for senior citizens and persons with disabilities	Housing	1986	§ 47-863	$38,187	$39,041	$40,174	$41,379
66	D.C. low-income housing tax credits	Housing	2015	§ 47—4801-§47- 4812	$509	$525	$540	$557
67	Condominium and cooperative trash collection	Natural resources and environment	1990	§ 47-872 and § 47-873	$3,646	$3,830	$4,024	$4,228
	Deferrals, Rebates, and Multiple Categories							
68	East End grocery and retail incentive tax exemption	Economic development	2018	§ 47—4667(b)(1)-(c)(1)	$0	$0	$0	$0
69	Public charter school tax rebate	Education	2005	§ 47-867	$958	$952	$960	$972
70	Low-income homeowners	Housing	2005	§ 47-845.02	$113	$116	$119	$123
71	Low-income, senior-citizen homeowners	Housing	2005	§ 47-845.03	$74	$76	$78	$81
72	Public space permit fees	Social policy	2016	§ 10—1141.03a	n/a	n/a	n/a	n/a
	D.C. DEED RECORDATION AND TRANSFER TAX							
	Exemptions							
73	BID corporation	Economic development	2018	§ 47-4668	n/a	n/a	n/a	n/a
74	Educational institutions	Education	1962 and 1980	§ 42-1102(3) and § 47-902(3)	$613	$695	$787	$875
75	Embassies, chanceries, and associated properties of foreign governments	General law	1962 and 1980	§ 42-1102(3) and § 47-902(3)	$794	$901	$1,019	$1,134
76	Federal government and DC government	General law	1962 and 1980	§ 42-1102(2) and § 47-902(2)	$3,626	$4,112	$4,654	$5,177
77	Other properties exempt from real property taxation	General law	1962 and 1980	§ 42-1102(4) and § 47-902(3)	$6,364	$7,217	$8,167	$9,085
78	Cooperative housing associations	Housing	1983	§ 42-1102(14), § 47-3503(a)(2), § 47-3503(a)(3), § 47-902(11), and §47-3503(b)(2)	$37	$42	$48	$53
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District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

No	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone ($ in thousands) FY 2024	FY 2025	FY 2026	FY 2027
	D.C. DEED RECORDATION AND TRANSFER TAX							
	Exemptions							
80	Inclusionary zoning program (transfer tax only)	Housing	2007	§ 47-902(23)	$90	$90	$120	$120
81	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)	$94	$107	$121	$134
82	Nonprofit housing associations	Housing	1983	§ 42-1102(13), § 47-3503(c), § 47-902(10), and §47-3505(b)	$319	$362	$409	$455
83	Nonprofit affordable housing developers	Housing	2012	§ 42-1102(32) and § 47-902(25)	$319	$362	$409	$455
84	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
85	Exemption on security interest instrument	Housing	2015	§ 42-1102(33) and § 19-604.01	no estimate	no estimate	no estimate	no estimate
86	First Time Homebuyer Recordation Tax Benefit-local portion only	Housing	2018	$ 42-1101 and $ 42-1103	$1,428	$1,619	$1,832	$2,038
87	Charitable entities	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	$1,282	$1,453	$1,645	$1,830
88	Churches, synagogues, and mosques	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	$293	$332	$375	$418
	D.C. SALES AND EXCISE TAX							
	Exemptions							
89	Materials used in development of a qualified supermarket	Economic development	2000	§ 47-2005(28)	$302	$310	$320	$327
90	BID corporation	Economic development	2018	§ 47-4668	no estimate	no estimate	no estimate	no estimate
91	Energy products used in manufacturing	General law	1949	§ 47-2005(11)	$8,340	$8,502	$8,756	$9,030
92	Internet access service	General law	1999	§ 47-2001(n)(2)(F)	$14,682	$14,967	$15,415	$15,896
93	Professional and personal services	General law	1949	§ 47-2001(n)(2)(B)	$276,079	$281,443	$289,862	$298,923
94	Transportation and communication services	General law	1949	§ 47-2001(n)(2)(A)	$89,276	$91,010	$93,733	$96,663
95	Federal and D.C. governments	General law	1949	§ 47-2005(1)	$368,911	$376,078	$387,329	$399,436

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District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

					Revenue Forgone ($ in thousands)			
No	**Name of Tax Expenditure**	**Program Area**	**Year Enacted**	**D.C. Code Section**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
	D.C. SALES AND EXCISE TAX							
	Exemptions							
96	Medicine, pharmaceuticals, and medical devices	Health	1949	§ 47-2005(14) and (15)	$12,318	$12,558	$12,933	$13,337
97	Groceries	Social policy	1949	§ 47-2001(n)(2)(E)	$114,228	$116,448	$119,931	$123,680
98	Diapers	Social policy	2019	§ 47-2005 (39)	$1,904	$1,941	$1,999	$2,061
99	Female hygiene products	Social policy	2019	§ 47-2005 (38)	$588	$599	$617	$637
100	Materials used in war memorials	Social policy	1957	§ 47-2005(16)	$326	$337	$349	$358
101	Non-profit (501(c)(4)) organizations	Social policy	1987	§ 47-2005(22)	$166,954	$170,198	$175,289	$180,769
102	Semi-public institutions	Social policy	1949	§ 47-2005(3)	$53,411	$54,449	$56,078	$57,831
103	Miscellaneous	Tax administration and equity	1949	§ 47-2005	no estimate	no estimate	no estimate	no estimate
104	State and local governments	Tax administration and equity	1949	§ 47-2005(2)	minimal	minimal	minimal	minimal
105	Electric motor vehicle excise tax exemption	Transportation	2019	§ 50-2201(j)(3)(J)	$2,070	$2,091	$2,124	$2,158
106	Valet parking services	Transportation	2002	§ 47-2001(n)(1)(L)(iv-I)	$83	$85	$88	$90
	D.C. PERSONAL PROPERTY TAX							
	Exemptions							
107	Qualified supermarkets	Economic development	2000	§ 47-1508(a)(9)	$349	$301	$304	$307
108	BID corporation	Economic development	2018	§ 47-4668	n/a	n/a	n/a	n/a
109	Non-profit organizations	Social policy	1902	§ 47-1508(a)(1)	$6	$6	$6	$6
110	Motor vehicles and trailers	Transportation	1954	§ 47-1508(a)(3)	$375	$379	$382	$387

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District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

No	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone ($ in thousands) FY 2024	FY 2025	FY 2026	FY 2027
	Unused Local Income Tax Subtraction							
111	Environmental savings account contributions and earnings	Natural resources and environment	2001	§ 8-637.03	$0	$0	$0	$0
	Unused Local Income Tax Credits							
112	Paid leave for organ or bone marrow donors	Health	2006	§ 47-1807.08	no estimate	no estimate	no estimate	no estimate
113	Employer-assisted home purchases	Housing	2002	§ 47-1807.07	minimal	minimal	minimal	minimal
114	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	$0	$0	$0	$0
115	Alternative fuel vehicle conversion and infrastructure credit (business income tax)	Transportation	2015	§ 47-1807.10 and § 47-1807.11	$0	$0	$0	$0
	Unused Local Real Property Tax Abatements							
116	New or improved buildings used by high-technology companies	Economic development	2001	§ 47-811.03	$0	$0	$0	$0
117	Non-profit organizations locating in designated neighborhoods	Economic development	2010	§ 47-857.11 - § 47-857.16	$0	$0	$0	$0
118	Improvements to low-income housing	Housing	2002	§ 47-866	$0	$0	$0	$0
119	Preservation of section 8 housing in qualified areas	Housing	2002	§ 47-865	$0	$0	$0	$0
120	Single-room-occupancy housing	Housing	1994	§ 42-3508.06	$0	$0	$0	$0
121	Vacant rental housing	Housing	1985	§ 42-3508.02	$0	$0	$0	$0
	Unused Local Real Property Tax Exemptions							
122	High-technology commercial real estate database and service providers	Economic development	2010	§ 47-4630	$0	$0	$0	$0
123	Resident management corporations	Housing	1992	§ 47-1002(24)	$0	$0	$0	$0
	Unused Local Real Property Tax Credits							
124	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	$0	$0	$0	$0
	Unused Local Real Property Tax Deferrals, Rebates, and Multiple Categories							
125	Economic development zone incentives for real property owners	Economic development	1988	§ 6-1501 - § 6-1503	$0	$0	$0	$0

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District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

					Revenue Forgone ($ in thousands)			
No	**Name of Tax Expenditure**	**Program Area**	**Year Enacted**	**D.C. Code Section**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
	Unused Local Deed Recordation And Transfer Tax Exemptions							
126	Bona-fide gifts to the District of Columbia	General law	2011	§ 47-902(24)	$0	$0	$0	$0
127	Special act of Congress (recordation tax only)	General law	1962	§ 42-1102(4)	$0	$0	$0	$0
128	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
129	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
	Unused Local Personal Property Tax Exemptions							
130	Digital audio radio satellite companies	General law	2000	§ 47-1508(a)(8)	$0	$0	$0	$0
131	Solar energy systems	Natural resources and environment	2013	§ 47-1508(a)(11)	$0	$0	$0	$0
132	Cogeneration Systems	Natural resources and environment	2013	§ 47-1508(a)(12)	$0	$0	$0	$0
133	Wireless telecommunication companies	Tax administration and equity	1998	§ 47-1508(a)(7)	$0	$0	$0	$0
134	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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District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

					Revenue Forgone ($ in thousands)			
No	**Name of Development**	**Program Area**	**Year Enacted**	**D.C. Code Section**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
	D.C. Individual Real Property Tax Abatements							
135	14W And The YMCA Anthony Bowen Project	Economic development	2009	§ 47-4627	$553	$549	$554	$560
136	EAB Global, Inc.	Economic development	2019	§ 47-4665.06	$231	$230	$231	$234
137	Line Hotel (Adams Morgan Hotel)	Economic development	2013	§ 47-4652	$909	$910	$937	$966
138	Randall School Contemporary Art Museum and Housing Development	Economic development	2019	§ 47—4626.01	$1,508	$1,499	$1,511	$1,529
139	MLK Gateway	Economic development	2020	§ 47—4672	$0	$0	$0	$0
140	Columbian Quarter Local Jobs and Tax Reduction Incentive	Economic development	2018	§ 47-4669	$0	$0	$0	$0
141	New Howard University Hospital and redevelopment	Health	2020	§ 47—4673	$10,695	$10,631	$10,716	$10,844
142	Georgia Commons	Housing	2008	§ 47-4610	$0	$0	$0	$0
143	Parkside Parcel E And J Mixed-income Apartments	Housing	2013	§ 47-4658	$260	$258	$260	$263
144	International Spy Museum	Social policy	2018	§ 47-4666	$1,830	$2,049	$2,111	$2,163
145	The Pew Charitable Trusts	Social policy	2010	§ 47-4637	$1,076	$1,069	$1,078	$1,091
146	National Public Radio, Inc.	Social policy	2008	§ 47-4615	$1,800	$1,800	$1,800	$1,800
	D.C. Individual Real Property Tax Exemptions							
147	Alabama Avenue IHOP Property	Economic development	2018	§ 47—4650.01	$0	$0	$0	$0
148	Soccer Stadium	Economic development	2015	§ 47-4663	$8,845	$8,845	$8,845	$8,845
149	3200 Pennsylvania Ave, S.E.	Economic development	2022	§ 47-4676	$0	$0	$362	$362
150	University of the District of Columbia, Lot 114, Square 676	Education	2018	§ 47-1099.03	$875	$870	$877	$888
151	St. Paul on Fourth Street, Inc.	Education	2020	§ 47—1099.07	$432	$429	$460	$465
152	Shaed School, LLC	Education	2020	§ 47—1099.05	$164	$163	$165	$166
153	National Education Association	Education	1906	§ 47—1036	$1,077	$1,071	$1,080	$1,092
154	KIPP DC—Douglass Property & Shaw Campus	Education	2009 & 2011	§ 47-1081 & § 47-1085	$1,444	$1,435	$1,447	$1,464
155	Lowell School	Education	1999	§ 47—1049	$783	$778	$784	$794
156	Washington Latin Public Charter School property	Education	2013	§ 47—1090	$283	$281	$283	$287
157	Meridian Public Charter School — Harrison Campus Property	Education	2012	§ 47-1088	$137	$136	$137	$139
158	Children's Hospital Research and Innovation Campus tax exemptions	Health	2021	§ 47—1099.10	$1,253	$1,245	$1,255	$1,270

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District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

No	Name of Development	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone ($ in thousands) FY 2024	FY 2025	FY 2026	FY 2027
	D.C. Individual Real Property Tax Abatements							
159	Whitman-Walker Clinic, Inc.: Lot 129, Square 241	Health	2015	§ 47-4664	$111	$110	$111	$112
160	Park Place at Petworth, Highland Park	Housing	2010	§ 47-4629	$452	$391	$338	$286
161	Campbell Heights Project	Housing	2010	§ 47-4632	$274	$273	$275	$278
162	Golden Rule Rehabilitation Project	Housing	2008	§ 47-1079	$82	$81	$82	$83
163	Douglas Knoll, Golden Rule, 1728 W Street And Wagner	Housing	2005	§ 47-1065	$457	$454	$457	$463
164	King Towers Residential Housing Rental Project	Housing	2009	§ 47-4639	$221	$220	$222	$224
165	Parkside Terrace Development Project	Housing	2006	§ 47-4607	$231	$230	$231	$234
166	St Martin's Apartments LP	Housing	2009	§ 47-4620	$249	$248	$250	$253
167	The Elizabeth Ministry, Inc.	Housing	2013	§ 47-4657	$23	$23	$23	$24
168	Beulah Baptist Church, Dix Street Corridor Senior Housing LP	Housing	2011	§ 47-4654	$66	$66	$66	$67
169	4427 Hayes Street NE	Housing	2011	§ 47-4649	$30	$30	$30	$30
170	St. Paul Senior Living At Wayne Place	Housing	2011	§ 47-4642	$68	$68	$68	$69
171	Allen Chapel Ame Senior Residential Rental Project	Housing	2011	§ 47-4641	$108	$107	$108	$109
172	Carver 2000 Low-income And Senior Housing Project	Housing	2005	§ 47-4605	$148	$147	$148	$150
173	Affordable Housing Opportunities, Inc. Project	Housing	2010	§ 47-1084	$64	$63	$64	$64
174	SOME, Inc. & Affiliates	Housing	2008	§ 47-1078	$179	$178	$179	$182
175	Jubilee Housing Residential Rental Project	Housing	2010	§ 47-4633	$271	$270	$272	$275
176	Jubilee Ontario Apartments	Housing	2016	§ 47-1089 and § 47-1099	$81	$81	$81	$82
177	Israel Senior Residences	Housing	2013	§ 47-4659	$29	$29	$29	$29
178	The Studio Theatre	Housing	2009	§ 47-1082	$21	$21	$21	$21
179	Samuel J. Simmons NCBA Estates	Housing	2012	§ 47—4646	$200	$198	$200	$202
180	Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act	Housing	2021	§ 47—1099.11	$236	$235	$237	$239
181	N Street Village, Inc.	Housing	2015	§ 47-1096	$0	$0	$0	$0
182	Rosedale Conservancy, lot 817 in square 1954.	Natural resources and environment	2003	§ 47-1056	$91	$91	$91	$92
183	Triangle Community Garden; lot 58, square 1966.	Natural resources and environment	2006	§ 47-1073	$1	$1	$1	$1
184	Washington Parks and People	Social Policy	2019	§ 47-1099.04	$1	$1	$1	$1

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District of Columbia Tax Expenditure Estimates for FY 2024-2027

LOCAL TAX EXPENDITURE ESTIMATES

					Revenue Forgone ($ in thousands)			
No	**Name of Development**	**Program Area**	**Year Enacted**	**D.C. Code Section**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**
	D.C. Individual Real Property Tax Abatements							
185	United House Of Prayer For All People	Social Policy	2012	§ 47-1086	$527	$524	$528	$534
186	Randall School development project	Social Policy	2009	§ 47—4626	$1,567	$1,557	$1,570	$1,589
187	Naval Lodge Building	Social Policy	2015	§ 47-1097	$123	$120	$120	$120
188	National League of American Pen Women	Social Policy	2021	§ 47—1099.09	$52	$51	$52	$52
189	Supreme Council of Scottish Rite Free Masonry of the Southern Jurisdiction of the United States	Social Policy	2015	§ 47-1094	$239	$238	$240	$243
190	American Academy of Achievement	Social Policy	2015	§ 47-1093	$109	$108	$109	$110
191	YMCA Community Investment Initiative	Social Policy	2014	§ 47-1092	$558	$555	$559	$566
192	Basilica of the National Shrine of the Immaculate Conception	Social Policy	2013	§ 47-1091	$305	$303	$305	$309
193	Meridian International Center	Social Policy	2015	§ 47—1088.01	$788	$784	$790	$799
194	Tregaron Conservancy	Social Policy	2008	§ 47—1077	$21	$20	$21	$21
195	National Community Reinvestment Coalition and Subsidiaries	Social Policy	2006 and 2018	§ 47—1071	$1,394	$1,386	$1,397	$1,413
196	American Psychological Association	Social Policy	2005	§ 47—1069	$1,628	$1,619	$1,632	$1,651
197	Department of the District of Columbia Veterans of Foreign Wars	Social Policy	2005	§ 47—1063	$12	$12	$12	$13
198	Hill East Community Garden	Social Policy	2006	§ 47—1061	$1	$1	$1	$1
199	American College of Cardiology and American College of Cardiology Foundation	Social Policy	2004	§ 47—1059	$1,520	$1,511	$1,523	$1,541
200	Crispus Attucks Development Corporation	Social Policy	2004	§ 47—1057	$47	$47	$47	$48
201	Shakespeare Theatre	Social Policy	1999	§ 47—1048	$31	$31	$32	$32
202	American Legion, James Reese Europe Post No. 5	Social Policy	1999	§ 47—1046	$5	$5	$5	$6
203	Prince Hall Freemason and Eastern Star Charitable Foundation	Social Policy	1998	§ 47—1045	$312	$310	$313	$317
	D.C. Individual Real Property Tax Deferrals, Rebates, and Multiple Categories							
204	D.C. Central Kitchen Inc.	Social Policy	2022	§ 47—4674	$208	$208	$208	$208
205	The Urban Institute	Social policy	2010	§ 47—4624	$1,000	$1,000	$1,000	$1,000
	D.C. Individual Sales Tax Credits							
206	National Law Enforcement Museum	Social policy	2009	§ 47—4622	minimal	minimal	minimal	minimal