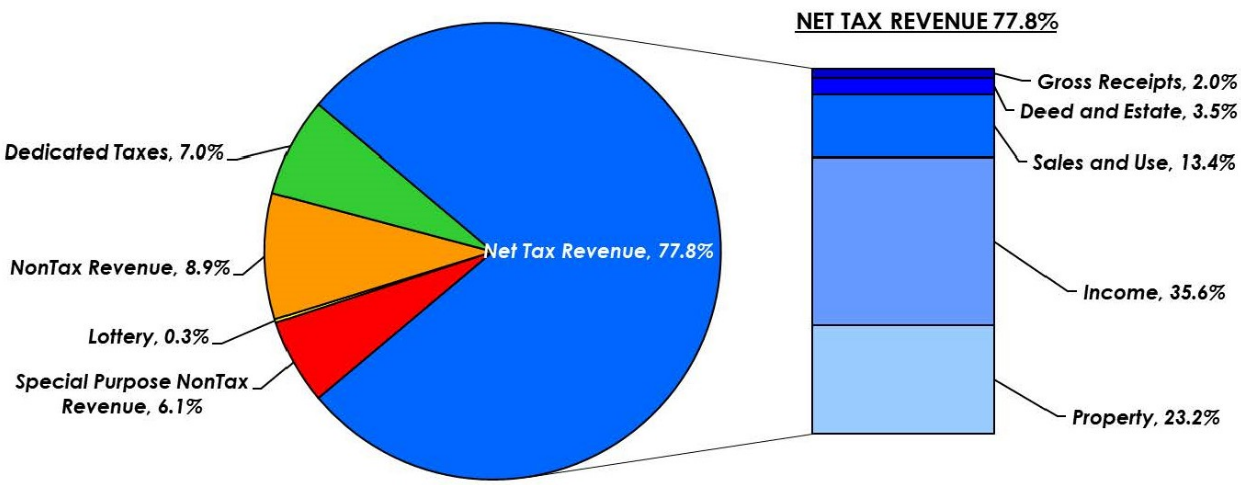
Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2026



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2025 to FY 2029.
The chapter is divided into four 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.

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 2025 baseline estimate of $10.68 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is $456.3 million (4.5 percent) higher than FY 2024 revenue. (See Table 3-1.) The $10.63 billion estimate for FY 2026 is a decrease of $49.6 million (-0.5 percent) from FY 2025.

Including dedicated taxes and special purpose revenues and policy initiatives, total FY 2025 general fund revenue in the financial plan is $12.29 billion, $635.2 million more than in FY 2024 and $12.15 billion in FY 2026, $146.8 million less than FY 2025.

Various policy initiatives lower general fund revenue in FY 2026 by $77.8 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 2024 - FY 2029

($ thousands)

Type of Revenue	FY 2024 Actual	FY 2025 Revised	FY 2026 Original	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Local Fund - Baseline	**10,223,880**	**10,680,169**	**10,630,608**	**10,917,356**	**11,278,748**	**11,656,377**
Level Change		*456,290*	*(49,562)*	*286,748*	*361,392*	*377,629*
% Change Annual		*4.5%*	*(0.5%)*	*2.7%*	*3.3%*	*3.3%*
Taxes	**9,319,412**	**9,524,911**	**9,510,273**	**9,825,680**	**10,197,848**	**10,582,013**
General Purpose Non-Tax Revenues	**865,118**	**1,120,786**	**1,089,223**	**1,059,564**	**1,048,938**	**1,042,364**
Transfer from Lottery	**39,350**	**34,472**	**31,112**	**32,112**	**31,962**	**32,000**
Dedicated/Special Purpose - Baseline	**1,434,362**	**1,593,356**	**1,593,883**	**1,589,428**	**1,584,491**	**1,594,661**
Level Change		*158,995*	*527*	*(4,455)*	*(4,937)*	*10,170*
% Change Annual		*11.1%*		*(0.3%)*	*(0.3%)*	*0.6%*
Dedicated Taxes	**646,091**	**794,447**	**853,139**	**848,424**	**845,903**	**861,064**
Special Purpose (O-Type) Revenues	**788,271**	**798,909**	**740,744**	**741,004**	**738,588**	**733,597**
Total Revenue - Baseline	**11,658,242**	**12,273,526**	**12,224,491**	**12,506,784**	**12,863,239**	**13,251,039**
Level Change		*615,284*	*(49,035)*	*282,293*	*356,455*	*387,799*
% Change Annual		*5.3%*	*(0.4%)*	*2.3%*	*2.9%*	*3.0%*
Revenue Policy Proposals		**19,963**	**(77,799)**	**(266)**	**62,679**	**17,831**
Total Revenue with Proposals	**11,658,242**	**12,293,489**	**12,146,692**	**12,506,518**	**12,925,918**	**13,268,869**
Level Change		*635,247*	*(146,797)*	*359,826*	*419,400*	*342,951*
% Change Annual		*5.4%*	*(1.2%)*	*3.0%*	*3.4%*	*2.7%*
Addendum: Dedicated tax revenue to enterprise funds	*227,050*	*195,855*	*185,908*	*189,512*	*185,966*	*134,262*

ECONOMIC OUTLOOK

In fiscal year 2024, 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, the workforce in DC still lags significantly behind its pre-pandemic levels. For instance, as of the end of FY 2024, the District's employment levels were still 3 percent below the pre-pandemic benchmark. This stands in sharp contrast to the national and regional context, where payrolls had already surpassed their early-2020 levels.

The District's economy faces significant challenges in the near future. Efforts by the Trump administration to reduce the federal workforce are expected to have a disproportionate impact on the District's economy. While federal jobs (excluding the U.S. Postal Service) make up just 1.4 percent of the U.S. civilian workforce, they account for close to 25 percent of total civilian employment in DC. Additionally, a significant portion of the Professional and Management Services sector depends on federal funding and contracts. As a result, widespread federal layoffs could trigger major ripple effects throughout the District's economy.

National Economy

For the full year of 2024, the U.S. economy expanded by a solid 2.8 percent, exceeding economists' expectations. The primary driver of GDP growth was consumer spending, which accounted for 1.9 percentage points of the annual growth rate. Consumer spending has remained the cornerstone of economic growth in the post-pandemic years, supporting robust expansion despite the Federal Reserve's efforts to slow the economy in its fight against inflation.

Inflation continued to ease in 2024, but progress toward the Federal Reserve's 2 percent target has slowed. Consumer prices in the U.S. rose by 3.0 percent in 2024, down from 4.1 percent in 2023 and a significant drop from the 8.0 percent peak in 2022. However, inflationary pressures picked up toward the end of the year, with the annualized quarter-over-quarter (Q/Q) core CPI inflation rate rising from 2.4 percent in Q3 to 3.6 percent in Q4.

The labor market rebounded after slowing down in the third quarter of 2024, showing renewed momentum. The January 2025 employment report highlighted strong payroll gains, significant upward revisions to job growth for November and December 2024, and a drop in the unemployment rate to 4.0 percent. Personal income increased 5.5 percent, while wages grew 5.9 percent in 2024 compared to the previous year. Meanwhile, the S&P 500 index surged 32.2 percent from the last quarter of 2023 to the same quarter in 2024, marking a strong year for stocks and extending the momentum from late 2023.

Regional and District Economy

While the District's economy continues to recover from the pandemic-induced recession of 2020, it has consistently underperformed the national economy across most indicators. The District remains below pre-pandemic employment levels, with approximately 26,600 fewer jobs recorded in the fourth quarter of 2024 compared to early 2020 (Q1 2020). Among major industries, only the Professional and Management sector and the District of Columbia government had surpassed their early 2020 employment levels by the fourth quarter of 2024. The unemployment rate in the District averaged 5.4 percent in 20241. Although still near historically low levels, it has increased from 4.9 percent in the previous year and has been rising for the past two years.

In the third quarter of 2024, the District's real gross state product (GSP) reached $149.5 billion, growing 2.0 percent from the second quarter. The economy is driven primarily by five key sectors—Government (including Federal and D.C.) at 30 percent, Professional, Management and Business Services at 22 percent, Finance and Real Estate Services at 13 percent, Information Services at 9 percent, and Other Services at 6 percent, which together account for 80 percent of the District's GSP. Growth in the third quarter was largely concentrated, with 80 percent of the expansion coming from just two sectors: Professional, Management and Business Services and Information Services.

Personal income in the District of Columbia grew by 5.3 percent in 2024, while resident wages increased by 5.7 percent. Per capita personal income in the District has consistently exceeded that of all 50 states. In 2023, it reached $106,816, compared to the national average of $69,810, according to the Bureau of Economic Analysis. Washington, D.C. serves as a hub for high-paying jobs, driven largely by the substantial presence of the federal government, which offers salaries well above the national average. In the third quarter of 2024, the federal government accounted for 27.6 percent of all wages in the District. Additionally, proximity to federal agencies attracts private contractors that provide competitive wages to skilled professionals.

Higher mortgage interest rates have slowed existing home sales in the District from their post-pandemic highs. The number of active housing units for sale remains exceptionally low in the city, with closed sales of existing homes in 2024 totaling approximately 6,900 units, the lowest level in over a decade. This slowdown has had a broad economic impact, reducing revenue in real estate and construction-related sectors and likely contributing to the region's tight labor market, further limiting economic expansion.

Highlighting a positive trend, the District's civilian labor force and resident employment surpassed their pre-pandemic peak in the first quarter of 2024. After experiencing a significant population decline in 2020, the District has recorded three consecutive years of population growth, reversing the losses seen during the COVID-19 pandemic. In December 2024, the U.S. Census Bureau released updated estimates showing that the District's population grew from 687,324 to 702,250 between July 2023 and July 2024, a net increase of 14,926 residents. The majority of this growth (12,502 individuals) was driven by international migration.

Tourism is a vital component of the District's economy, employing approximately 10 percent of the city's workforce. According to Destination DC, the city welcomed nearly 26 million visitors in the past year, including 24 million domestic and 1.95 million international travelers. Strong demand from both consumers and businesses has driven a surge in activity at the region's major airports—Ronald Reagan Washington National, Washington Dulles International, and Baltimore/Washington International—with airport traffic increasing by 7.0 percent in the 12 months ending September 2024 compared to the previous year. The hospitality sector has also seen gains, with 3.2 percent more hotel-room-days sold in the fourth quarter of 2024 than a year ago, while the average room rate rose by 4.6 percent. Additionally, weekend rail ridership on WMATA in 2024 surpassed pre-pandemic levels, marking an 11 percent increase from 2023.

Economic Outlook

Looking ahead, the District's economy faces growing uncertainty. Washington, D.C. has the most government-centered economy in the United States, a characteristic that offers both stability and challenges. The substantial presence of federal agencies helps buffer against economic fluctuations that may disrupt private-sector industries. On the other hand, the efforts to reduce the federal workforce by the Trump administration are expected to have a disproportionate impact on the District's economy. Federal jobs accounted for close to 25 percent of total civilian employment in the District in 2024. Additionally, a significant portion of the Professional and Management Services sector depends on federal funding and contracts. As a result, widespread federal layoffs could have major ripple effects throughout the District's economy. We have updated our forecast to reflect the impact of ongoing and planned federal workforce reductions on the District's economy. Federal employment in the District is expected to drop to 150k by the end of our forecast period, a reduction of 40,000, or 21%, compared to the previous forecast. Real GDP is now projected to grow by 0.9 percent in FY 2025, trailing the national growth rate of 2.4 percent. The District's economy is expected to enter a mild recession in FY 2026, with real GDP contracting by 1.9 percent, before beginning a gradual recovery in FY 2027 and returning to trend growth by FY 2028 and FY 2029. Employment in the District is expected to remain flat in FY 2025, decline by 2.6 percent in FY 2026, and decrease by 0.4 percent in FY 2027. Other key economic indicators have also been adjusted to reflect these latest trends.

[1] Data based on the February 2025 BLS news release. The annual BLS benchmark revision may significantly change the historical employment statistics.

- **District personal income** growth is about 3.3 percent in FY 2025 over FY 2024. Growth in FY 2026 is expected to be 0.4 percent.
- **The District's** population is projected to increase by 9,128 (1.3%) over the four fiscal years from 2025 to 2028. This represents a significant slowdown in population growth compared to the past three years when population gains helped reverse some of the pandemic-related decline as people returned to the District.
- **Resident employment** growth is expected to be -0.3 percent in FY 2025, reflecting federal sector job losses. The unemployment rate averaged 5.2 percent in FY 2024, which was below the 5.6 percent rate in FY 2019. Going forward, the DC unemployment rate is expected to rise to 5.7 percent in FY 2025 before stabilizing to about 6.2 percent for the rest of the forecast period.
- **The S&P 500 index** is expected to lose 3.4 percent in FY 2025 and lose another 4.6 percent in FY 2026.

Risks to the Forecast

The current forecast carries several notable risks. As a government-driven economy, the District relies heavily on federal jobs and related economic activity, making the new administration's policies a key factor in shaping the city's economic outlook. The uncertainty surrounding federal policies adds complexity to forecasting. While some of the new administration's proposed budget and personnel cuts may be curtailed by legal challenges, the economic impact on the District will be more severe if more job cuts than assumed in the forecast are implemented.

The office real estate market poses a significant risk to the forecast, with the growing volume of vacant office space a major concern. The average vacancy rate for office buildings in the central business district reached 18.1% in the fourth quarter of 2024. A recent study by the D.C. Office of Revenue Analysis revealed that between 2020 and 2023, vacant office space increased by 8.4 million square feet, a 46.2% rise, primarily driven by the shift toward remote work. This trend is expected to persist for at least the next few years, even with the recent return-to-office order for federal employees. The assessed values of hundreds of office buildings are projected to remain depressed through 2029. A sharper-than-anticipated decline in property values could pose a risk to commercial property and deed tax revenues.

Additionally, potential WMATA service reductions to address its budget shortfall represent another risk to the forecast. Other risks include a surge in oil prices due to the escalation of regional conflicts and the prospect of a prolonged government shutdown, which could place significant strain on the economy. Previous government shutdowns disrupted the District's economy and had a range of impacts on revenue. The prevailing risks and high degree of uncertainty make for a challenging forecasting environment. As such, we will continue to monitor international, national, and local economic activity for any developments that would impair the forecast.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, FY 2023 - FY 2029

($ thousands)

Type of Revenue	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
Gross Domestic Product - DC ($billions)	173.6	183.7	191.0	193.2	199.4	206.8	214.9
% change annual	5.9%	5.9%	4.0%	1.1%	3.2%	3.7%	3.9%
Real GDP-DC (2017 $billions)	145.3	147.5	148.8	145.9	147.0	149.2	151.8
% change annual	0.3%	1.5%	0.9%	(1.9%)	0.8%	1.5%	1.7%
Personal Income ($billions)	71.4	75.3	77.8	78.1	80.9	84.0	87.2
% change annual	7.2%	5.4%	3.3%	0.4%	3.6%	3.8%	3.8%
Real Personal Income (2017 $billions)	53.6	55.6	56.6	56.0	56.8	57.9	59.0
% change annual	3.6%	3.7%	1.8%	(1.1%)	1.4%	1.9%	1.8%
Per Capita Personal Income	104,166.0	107,607.0	109,778.0	109,930.0	114,106.0	118,509.0	122,728.0
% change annual	5.6%	3.3%	2.0%	0.1%	3.8%	3.9%	3.6%
Real Per Capita Personal Income (2017 $)	78,202.0	79,479.0	79,858.0	78,845.0	80,133.0	81,676.0	83,012.0
% change annual	2.2%	1.6%	0.5%	(1.3%)	1.6%	1.9%	1.6%
Wages in DC ($billions)	91.5	96.4	100.3	101.9	105.0	108.6	112.4
% change annual	4.4%	5.4%	4.0%	1.6%	3.1%	3.4%	3.5%
Wages of DC residents ($billions)	37.1	39.4	40.9	41.0	42.1	43.2	44.4
% change annual	6.5%	6.0%	4.0%	0.1%	2.7%	2.7%	2.7%
Personal Consumption Expenditure ($billions)	61.3	64.9	67.6	69.1	71.6	74.6	77.8
% change annual	7.6%	5.8%	4.2%	2.2%	3.7%	4.2%	4.3%
Population (000s)	685.8	699.9	709.1	710.6	709.1	709.1	710.4
% change annual	1.4%	2.1%	1.3%	0.2%	(0.2%)	0.0%	0.2%
Households (000s)	339.4	346.9	352.4	354.0	354.5	355.2	356.7
% change annual	2.8%	2.2%	1.6%	0.4%	0.1%	0.2%	0.4%
Employment in DC (000s)	764.9	769.4	770.3	750.1	746.8	746.5	748.3
% change annual	0.9%	0.6%	0.1%	(2.6%)	(0.4%)	0.0%	0.2%
Employment of DC Residents (000s)	375.6	384.4	383.2	379.8	378.3	378.6	380.4
% change annual	2.4%	2.3%	(0.3%)	(0.9%)	(0.4%)	0.1%	0.5%
Civilian Labor Force (000s)	394.5	405.7	404.7	399.2	396.7	396.4	397.5
% change annual	2.0%	2.8%	(0.2%)	(1.3%)	(0.6%)	(0.1%)	0.3%
Unemployment Rate (%)	4.8	5.2	5.7	6.2	6.3	6.2	6.0
Housing Starts	5,212.0	1,337.0	1,823.0	2,363.0	2,557.0	2,552.0	2,548.0
Home Sales (000s)	7.7	6.8	6.9	8.0	9.1	9.4	9.7
% change annual	(31.2%)	(12.3%)	2.7%	15.8%	13.0%	3.9%	2.9%
Average Home Sale Price (000s)	781.7	785.1	787.0	802.8	828.3	859.8	895.2
% change annual	(4.8%)	0.4%	0.2%	2.0%	3.2%	3.8%	4.1%
Multifamily Residential Average Rent Per Unit ($)	2,345.0	2,393.0	2,476.0	2,588.0	2,678.0	2,762.0	2,842.0
% change annual	2.2%	2.1%	3.5%	4.5%	3.5%	3.1%	2.9%
CBD Office Vacancy Rate (%)	16.8	18.0	18.6	19.7	20.2	20.6	20.8
Change in S&P 500 Stock Index (%)	16.1	32.2	(3.4)	(4.6)	(4.1)	(3.4)	(2.9)
Interest Rate on US 10-Year Treasury Notes (%)	3.8	4.2	4.4	4.3	4.1	4.0	4.0
Washington Area CPI: % change prior year	5.2%	3.3%	3.0%	3.1%	2.7%	1.9%	2.4%

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by S&P Global Market Intelligence (Aug. 2024); Moodys Analytics (Aug. 2024); BLS labor market information from Aug. 2024; the Census Bureau estimates of DC population (July 2023); BEA estimates of DC personal income (2024q1) and CoStar D.C. property market data (Q2 2024).

GENERAL FUND REVENUE

The General fund, used to finance government operations, comprises 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 2025 to FY 2029, along with actual FY 2024 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 discuss 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, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
PROPERTY	**3,039,519**	**2,962,559**	**2,869,971**	**2,923,002**	**2,991,302**	**3,094,247**
Real Property	2,916,752	2,840,877	2,751,103	2,803,929	2,870,687	2,972,995
Personal Property	83,354	82,388	80,392	79,857	81,398	82,033
Public Space Rental	39,413	39,294	38,477	39,216	39,217	39,218
Dedicated to other funds	(52,541)	(33,513)	(28,399)	(28,913)	(24,610)	(25,319)
PROPERTY (NET)	**2,986,978**	**2,929,046**	**2,841,572**	**2,894,088**	**2,966,691**	**3,068,927**
SALES & EXCISE	**2,084,378**	**2,131,157**	**2,209,560**	**2,282,908**	**2,335,999**	**2,388,608**
General Sales	2,001,987	2,050,696	2,127,033	2,201,667	2,254,202	2,312,104
Alcohol	7,027	6,886	6,817	6,715	6,782	6,850
Cigarette	9,763	8,770	8,673	8,578	8,484	8,391
Motor Vehicle	43,823	43,282	45,884	45,163	46,097	41,179
Motor Fuel	21,778	21,523	21,152	20,786	20,434	20,084
Dedicated to other funds	(593,709)	(579,313)	(573,083)	(563,399)	(553,477)	(561,132)
SALES & EXCISE(NET)	**1,490,670**	**1,551,844**	**1,636,477**	**1,719,509**	**1,782,522**	**1,827,475**
INCOME	**4,271,954**	**4,413,057**	**4,356,061**	**4,492,741**	**4,597,600**	**4,703,284**
Individual Income	3,138,951	3,281,725	3,258,162	3,368,786	3,473,995	3,578,790
Corporate Franchise	932,363	935,123	922,100	954,457	951,058	958,657
U.B. Franchise	200,640	196,210	175,798	169,498	172,547	165,837
INCOME (NET)	**4,271,954**	**4,413,057**	**4,356,061**	**4,492,741**	**4,597,600**	**4,703,284**
GROSS RECEIPTS	**421,622**	**570,483**	**628,500**	**634,221**	**639,548**	**648,099**
Public Utilities	122,724	124,702	124,559	123,993	123,428	124,415
Toll Telecommunications	35,869	35,347	34,347	33,506	32,221	32,478
Insurance Premiums	167,070	174,769	186,780	188,692	190,627	192,584
Ballpark Fee	51,519	50,768	52,266	53,508	54,699	55,916
Private Sports Wagering	3,795	18,734	18,884	19,035	19,188	19,341
Games of Skill	121	135	136	138	139	140
Health Related Taxes	40,524	166,027	211,528	215,350	219,248	223,224
Dedicated to other funds	(177,002)	(326,490)	(385,554)	(392,569)	(399,752)	(353,761)
GROSS RECEIPTS (NET)	**244,620**	**243,993**	**242,946**	**241,652**	**239,795**	**294,338**
OTHER TAX	**375,079**	**437,957**	**485,227**	**530,744**	**665,267**	**743,102**
Estate	44,965	45,087	45,606	46,132	46,665	47,204
Deed Recordation	168,985	215,469	241,620	263,494	335,129	378,412
Deed Transfer	147,327	157,234	177,834	200,950	263,306	297,318
Economic Interest	13,803	20,168	20,168	20,168	20,168	20,168
Dedicated to other funds	(49,888)	(50,986)	(52,010)	(53,055)	(54,029)	(55,114)
OTHER TAX (NET)	**325,191**	**386,972**	**433,217**	**477,689**	**611,238**	**687,988**
TOTAL TAX (GROSS)	**10,192,552**	**10,515,213**	**10,549,320**	**10,863,617**	**11,229,717**	**11,577,340**
TOTAL TAX (NET)	**9,319,412**	**9,524,911**	**9,510,273**	**9,825,680**	**10,197,848**	**10,582,013**
NONTAX	**865,118**	**1,120,786**	**1,089,223**	**1,059,564**	**1,048,938**	**1,042,364**
Licenses & Permits	142,463	144,828	146,551	147,325	148,939	150,590

Table 3-3

General Fund, Local Revenue by Source, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Fines & Forfeits	232,947	310,948	304,764	298,704	292,765	286,945
Charges for Services	73,874	70,873	72,690	72,287	74,132	73,828
Miscellaneous	415,834	594,137	565,218	541,248	533,102	531,001
Dedicated to other funds	0	0	0	0	0	0
NONTAX (NET)	**865,118**	**1,120,786**	**1,089,223**	**1,059,564**	**1,048,938**	**1,042,364**
LOTTERY	**39,350**	**34,472**	**31,112**	**32,112**	**31,962**	**32,000**
Dedicated to other funds	0	0	0	0	0	0
LOTTERY (NET)	**39,350**	**34,472**	**31,112**	**32,112**	**31,962**	**32,000**
GROSS REVENUE	**11,097,020**	**11,670,471**	**11,669,654**	**11,955,293**	**12,310,617**	**12,651,704**
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	**(873,140)**	**(990,302)**	**(1,039,046)**	**(1,037,937)**	**(1,031,869)**	**(995,326)**
LOCAL FUND REVENUE	**10,223,880**	**10,680,169**	**10,630,608**	**10,917,356**	**11,278,748**	**11,656,377**

PROPERTY TAXES

Table 3-4

Property Tax Revenue, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Real Property	2,916,752	2,840,877	2,751,103	2,803,929	2,870,687	2,972,995
Transfer to TIF	*(15,254)*	*(14,829)*	*(14,465)*	*(15,109)*	*(10,497)*	*(10,850)*
Transfer to PILOT	*(36,346)*	*(17,742)*	*(12,992)*	*(12,862)*	*(13,171)*	*(13,527)*
Transfer to Walter Reed Redevelopment	*(638)*	*(639)*	*(639)*	*(639)*	*(639)*	*(639)*
Transfer to St. Elizabeth East Campus Redevelopment	*(304)*	*(304)*	*(304)*	*(304)*	*(304)*	*(304)*
Real Property (net)	2,864,211	2,807,363	2,722,703	2,775,015	2,846,077	2,947,676
Personal Property	83,354	82,388	80,392	79,857	81,398	82,033
Public Space Rental	39,413	39,294	38,477	39,216	39,217	39,218
Total Property (net)	**2,986,978**	**2,929,046**	**2,841,572**	**2,894,088**	**2,966,691**	**3,068,927**
Policy Proposals	**0**	**304**	**2,883**	**5,168**	**3,857**	**3,869**

Real Property Tax

In FY 2024, $2.92 billion was collected before dedicated distributions, a 2.7 percent increase from FY 2023. Tax collection grew by 2.6 percent for residential property (Class 1), by 1.9 percent for commercial property (Class 2), and by 65.1 percent for vacant and blighted properties (Class 3 and Class 4). The 2.6 percent growth for residential properties in FY 2024 is significantly lower than FY 2023 (4.8 percent), largely due to the reduction in average home sale prices in FY 2023 and FY 2024. The commercial property market continues to struggle, especially for large office properties. Although tax collection from commercial properties grew by 1.7 percent in FY 2024, it is estimated to decrease by 7.1 percent in FY 2025 and 7.0 percent in FY 2026.

While the total taxable assessment value of commercial properties in the District is 44 percent lower than that of residential properties in FY 2024, 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 2024, Class 2 tax collections accounted for 57 percent of total real property tax collections (39 percent from o ce properties), and Class 1 collections accounted for 41 percent.

Based on projections for appeals and collection rates and preliminary assessment data for TY 2026, tax collection from real property is expected to decrease by 2.6 percent in FY 2025 and 3.2 percent in FY 2026. Revenue is forecasted to grow in the range of 1.9 percent to 3.6 percent for the remainder of the financial plan, still far below the pre-COVID average growth rate of 4.9 percent.

Residential Property. Following a 4.8 percent reduction in FY 2023 and a 0.4 percent increase in FY 2024, the average home sale price in the District is expected to grow by an average of 1.1 percent annually in FY 2025 and FY 2026, and 3.7 percent annually between FY 2027 and FY 2029. 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 2.6 percent in FY 2024, growth is expected to decrease to an average of 2.2 percent annually in FY 2025 and FY 2026, before increasing to an average of 3.5 percent annually between FY 2027 and FY 2029.

Commercial Property. Class 2 property tax collection decreased by 5.4 percent on average between FY 2022 and FY 2023. It increased by 1.9 percent in FY 2024, due to increased collection rates, but is expected to decrease again in both FY 2025 and FY 2026 due to increased vacancy rates and increased cap rates affecting FY 2025 and FY 2026 assessments. Tax collection from Class 2 properties is expected to decrease by 7.1 percent in FY 2025 and 7.0 percent in FY 2026 before turning to a growth of 0.8 percent in FY 2027, 1.7 percent in FY 2028, and 2.8 percent in FY 2029. Tax collection from Class 2 properties depends largely on office properties, making up about 67 percent of all Class 2 tax collections in FY 2024. Taxes from office properties are expected to decrease by 9.8 percent in FY 2025, 11.7 percent in FY 2026, and 1.8 percent annually between FY 2027 and FY 2029.

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 2025, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 21.2 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. The SW Waterfront/Wharf bonds are projected to be paid off by the end of FY 2025. In addition, TIF bonds have been authorized but have not yet been issued for the Brookland Manor/RIA project; the authorization is set to expire by the end of FY 2025. To provide additional financing security for select 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 insufficient to cover debt service. Only those revenues required to address projected TIF project shortfalls are included in the Downtown TIF budget. In FY 2024, a net amount of $51.6 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 decrease over the forecast period, from $32.6 million in FY 2025 to $24.4 million in FY 2029.

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. Elizabeth East Campus Redevelopment. Real property taxes associated with the ground lease of the St. Elizabeth 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 2024, gross total personal property tax collections amounted to $83.4 million, reflecting a 0.7 percent decrease compared to FY 2023. Collections are projected to decline further to $82.4 million in FY 2025, $80.4 million in FY 2026, and $79.9 million in FY 2027. A recovery in personal property tax collections is anticipated to begin in FY 2028 and continue throughout the remainder of the forecast period.

Public Space Rental

Revenue from public space rentals totaled $39.4 million in FY 2024. For FY 2025, revenue is projected to reach $39.3 million, with estimates for the remainder of the financial plan period remaining at an average of $39.0 million annually.

Property Tax Policy Proposals:

- Housing in Downtown Program Amendment Act of 2025
- Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act of 2025
- Office of Tax and Revenue Compliance Initiative
- Vacant Commercial Lot Taxation Amendment Act of 2025

GENERAL SALES AND USE TAXES

In FY 2024, revenue from gross sales and use taxes increased by 4.2 percent to reach $2.0 billion, marking a continued rebound from the declines caused by the COVID-19 pandemic. Despite higher interest rates in FY 2024, sales activity showed remarkable resilience across most categories of sales, with growth driven primarily by hotel and short-term lodging sales, which grew by 13.1 percent. Sales tax revenue is projected to slow significantly across the forecast period due to anticipated sharp reductions in federal employment and their ripple effects on D.C.'s economy and tax base. FY 2025 general sales tax is projected to grow 2.4 percent relative to the 4.2 percent growth a year ago. Whereas the forecast for FY 2026 through FY 2029 is heavily influenced by a sharp downward revision in a key economic indicator—personal consumption expenditures, which closely correlates with sales tax revenue, revenue growth is expected to increase by an average of 3.0 percent annually, primarily driven by incremental sales tax rate increases enacted as part of the FY 2025 Budget Support Act (BSA): from 6.0 percent in FY 2025 to 6.5 percent in FY 2026 and 7.0 percent in FY 2027 and onwards. Without these rate hikes, underlying sales tax revenue growth would be notably weaker due to economic headwinds.

Total general sales and use tax revenue transfers were $571.9 million in FY 2024, or 28.6 percent of gross sales and use tax. These transfers are estimated to be $557.8 million in FY 2025, decreasing to $541.0 million in FY 2029, an average of 23.4 percent of gross general sales and use tax.

Table 3-5

General Sales and Use Tax Revenue, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General Sales	2,001,987	2,050,696	2,127,033	2,201,667	2,254,202	2,312,104
Transfer to Convention Center Fund	*(167,086)*	*(170,206)*	*(170,579)*	*(172,438)*	*(174,172)*	*(177,949)*
Transfer to Convention Center Fund -- Destination DC	*(32,211)*	*(33,332)*	*(33,411)*	*(19,223)*	*(7,786)*	*(7,942)*
Transfer to TIF	*(29,080)*	*(29,095)*	*(30,448)*	*(31,154)*	*(29,434)*	*(30,360)*
Transfer to PILOT	*(24,330)*	*(8,871)*	*0*	*0*	*0*	*0*
Transfer to Ballpark Revenue Fund	*(13,872)*	*(16,382)*	*(16,640)*	*(16,864)*	*(17,103)*	*(17,345)*
Transfer to Healthy DC and Health Care Expansion Fund	*(1,861)*	*(1,898)*	*(1,936)*	*0*	*0*	*0*
Transfer to Medical Cannabis Social Equity Fund	*0*	*0*	*0*	*(1,975)*	*(2,014)*	*(2,055)*
Transfer to WMATA Operations (parking tax)	*(75,256)*	*(75,461)*	*(75,492)*	*(76,859)*	*(77,522)*	*(79,460)*
Transfer to WMATA Capital	*(178,500)*	*(178,500)*	*(178,500)*	*(178,500)*	*(178,500)*	*(178,500)*
Transfer to Healthy Schools Fund	*(5,690)*	*0*	*0*	*0*	*0*	*0*
Transfer to ABCA Program	*(870)*	*0*	*0*	*0*	*0*	*0*
Transfer to Commission on Arts and Humanities	*(43,044)*	*(43,905)*	*(44,783)*	*(45,454)*	*(46,363)*	*(47,290)*
Transfer to St. Elizabeth East Campus Redevelopment	*(131)*	*(141)*	*(143)*	*(146)*	*(149)*	*(148)*
General Sales (net)	**1,430,057**	**1,492,907**	**1,575,102**	**1,659,054**	**1,721,159**	**1,771,056**
Policy Proposals	**0**	**843**	**(68,099)**	**6,039**	**12,057**	**13,495**

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2024

($ thousands)

	*General Rate	Medical Marijuana	Soft drinks not for immediate consumption	** Food and drink for immediate consumption	Liquor	Rental Vehicles	Hotel and short term lodging	Parking	Transfers	Total Transfers	Total
Tax rate	6.0%	6.0%	8.0%	10.0%	10.25%	10.25%	15.95%	18.0%			
Taxable Sales	15,187,317	31,016	116,476	5,493,050	411,959	162,967	2,483,248	418,088			**24,304,121**
General Sales Tax Collection (Gross)	**911,239**	**1,861**	**9,318**	**549,305**	**42,226**	**16,704**	**396,078**	**75,256**			**2,001,987**
Convention Center Transfer (incl. Destination DC)				(54,931)		(1,630)	(142,737)			(199,297)	
Transfer to TIF and PILOT (includes Capital One Center)									(53,410)	(53,410)	
Transfer to WMATA (parking tax)								(75,256)		(75,256)	
Transfer to Baseball Project									(13,872)	(13,872)	
Transfer to Healthy Schools									(5,690)	(5,690)	
Transfer to ABCA									(870)	(870)	
Transfer to Healthy DC		(1,861)								(1,861)	
Transfer to WMATA (capital)									(178,500)	(178,500)	
Transfer to Arts and Humanities	(43,044)									(43,044)	
Transfer to St. Elizabeth									(131)	(131)	
General Sales Tax Collection (Net)	**868,195**	**0**	**9,318**	**494,375**	**42,226**	**15,074**	**253,341**	**0**	**(252,472)**	**(571,930)**	**1,430,057**

* General rate includes sales of tickets and merchandise at stadiums and ballpark properties, theater ticket sales, E911 fees, and bag fees. This approach is used to mitigate concerns about disclosing identifiable confidential information to the public.

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

Transfer to Convention Center Fund. In FY 2024, $199.3 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 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 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 comprises the 9.25 percent deposited to the General Fund and one percent dedicated to the Convention Center Fund. Total transfers from FY 2025 revenue to the Convention Center and Destination DC are estimated to be $203.5 million, an increase of 2.1 percent compared to the transfer amount in FY 2024. Transfers to the Convention Center Fund are expected to average $190.9 million through the remainder of the financial plan, a slowdown compared to the previous years, driven in large part by the decrease in the hotel tax rate mentioned above.

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 the section for Property Tax. TIF projects dedicate the amount collected above a baseline amount which varies by project. In March 2008, 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 $53.4 million in FY 2024 and is estimated to decline to $38.0 million in FY 2025 and to $30.4 million in FY 2029, the end of the financial plan. The decline reflects the payoff of the Wharf PILOT, which is expected to occur in the second half of 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 there. Following the payoff of the baseball stadium revenue bonds in FY 2028, the tax collected from these revenue streams will be deposited in a different fund called the Ballpark Preservation and Improvement Fund. The estimate for FY 2025 is $16.4 million as live games and other events continue to rebound. Revenue is expected to grow slightly throughout the remainder of the financial plan period reaching 17.3 million in FY 2029.

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 $1.9 million in FY 2024 and remains fixed at this level through FY 2026. Revenue from medical marijuana sales that exceed $2.2 million is dedicated to the Medical Cannabis Social Equity Fund through FY 2026. For the period FY 2027 through FY 2029, all revenues from marijuana sales, approximately $2.0 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 harm DC parking revenue. Parking tax Revenue in FY 2024 was $75.3 million, still below the $80 million revenue in FY 2019. Revenue growth for this tax is capped at two percent through FY 2027, per the Dedicated Funds Transfer Act of 2023.

Thereafter, when the cap sunsets, the full amount of estimated parking tax is transferred to WMATA, $77.5 and $79.5 million, respectively, in FY 2028 and FY 2029. In FY 2024, $178.5 million of sales tax revenue was dedicated to the long-term capital needs of WMATA. The Fiscal Year 2022 Budget Support Act of 2021 removed the initial 3 percent annual escalator clause, which was set to begin in FY 2021; accordingly, the annual transfer to WMATA-Capital for the financial plan period is capped at $178.5 million.

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 2024, $5.7 million was raised from taxing soft drinks and transferred to the Healthy Schools Fund. Beginning in FY 2025, the dedication has been repealed.

Transfer to ABCA. Effective in FY 2012, off-premises alcohol retailers' hours were extended. Initially, $460,000 of the annual revenue was dedicated to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage and Cannabis Administration (ABCA). Effective 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. Beginning in FY 2025, the dedication was repealed.

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 has been distributed to the D.C. Commission on the Arts and Humanities. In Fiscal Year 2024 and Fiscal Year 2025, the lesser of 5 percent of the general sales tax revenue collected that is not dedicated to legislatively proposed or existing tax increment financing districts or pledged to the benefit of holders of District bonds or an amount equal to 102 percent of the amount dedicated to the Arts and Humanities Fund in the prior fiscal year is to be distributed to the fund. Accordingly, the amount transferred in FY 2024 was $43.0 million, and $ 43.9 million is forecasted to be transferred in FY 2025.
For FY 2026 and FY 2027, the lesser of 4.615 and 4.286 percent of the sales tax revenue collected that is not dedicated to legislatively proposed or existing tax increment financing districts or pledged to the benefit of holders of District bonds or an amount equal to 102% of the amount dedicated to the Arts and Humanities Fund in the prior fiscal year are to be dedicated to this fund. The dedication formula for the remainder of the financial plan is consistent with that of FY 2027. Accordingly, estimated transfers to the fund amount to $44.8 million in FY 2026 and are projected to grow to $47.3 in FY 2029.

Transfer to St. Elizabeth East Campus Redevelopment. Beginning the tax year commencing on October 1, 2021, sales tax attributable to taxable payments or transactions generated from the St. Elizabeth 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. Revenue for this fund is estimated to average $145 thousand throughout the entire financial plan period.

General Sales and Use Tax Policy Proposals:

- Medical Cannabis Amendment Act of 2025
- Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act of 2025
- Office of Tax and Revenue Compliance Initiative
- Restaurant Sales Tax Holidays Amendment Act of 2025
- Sales Tax Increase Delay Amendment Act of 2025
- Hotel Surtax Amendment Act of 2025

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, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Alcohol	7,027	6,886	6,817	6,715	6,782	6,850
Cigarette	9,763	8,770	8,673	8,578	8,484	8,391
Motor Vehicle	43,823	43,282	45,884	45,163	46,097	41,179
Motor Fuel Tax	21,778	21,523	21,152	20,786	20,434	20,084
Transfer to Highway Transportation Fund	*(21,778)*	*(21,523)*	*(21,152)*	*(20,786)*	*(20,434)*	*(20,084)*
Total Selective Sales and Excise Taxes (net)	**60,613**	**58,937**	**61,375**	**60,456**	**61,363**	**56,420**
Policy Proposals	**0**	**0**	**0**	**0**	**0**	**0**

Alcoholic Beverage

Revenue from the alcoholic beverage tax was $7.0 million in FY 2024, a 2.6 percent increase from FY 2023. Due to the slowing economy, we estimate revenue to decline on average by 1.5 percent in FY 2025 to FY 2027. Thereafter, growth is expected to pick up to 1 percent in both FY 2028 and FY 2029.

Cigarette

Revenue in FY 2024 was $9.8 million, a 4.4 percent increase compared to FY 2023. The increase was driven primarily by taxes collected from other tobacco products. So far this year, in FY 2025, revenue from this source has continued the downward trend of the previous years. Over the Financial plan period, revenue is estimated to decline by an average of 2.9 percent each year.

Motor Vehicle

Motor vehicle excise tax revenue totaled $43.8 million in FY 2024, a decrease of 14.4 percent compared to FY 2023. The decline in sales can be partly attributed to increased sales of electric vehicles (EVs) in FY 2024, which were exempt from excise tax before this year. Delayed implementation of the new excise tax implemented as part of the FY 2025 budget is expected to cause revenues to continue to decline in FY 2025 before taking full effect in FY 2026.

Motor Fuel

Motor fuel tax revenue totaled $21.8 million in FY 2024; a decrease of 3.1 percent compared to revenue in FY 2023. 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 2025 is expected to decline by 1.2 percent to $21.5 million. Revenue is expected to decrease by 1.7 percent annually, thereafter, declining to $20.1 million in FY 2029.

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

INCOME TAXES

Table 3-8

Income Tax Revenue, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Individual Income	3,138,951	3,281,725	3,258,162	3,368,786	3,473,995	3,578,790
Corporate Franchise	932,363	935,123	922,100	954,457	951,058	958,657
Unincorporated Business Franchise	200,640	196,210	175,798	169,498	172,547	165,837
Total Income Taxes	**4,271,954**	**4,413,057**	**4,356,061**	**4,492,741**	**4,597,600**	**4,703,284**
Policy Proposals	**0**	**7,443**	**19,843**	**20,298**	**15,548**	**15,338**

Individual Income Tax

Overall, individual income tax revenue increased by 3.0 percent in FY 2024, rebounding from negative growth in FY 2023. The non-withholding component—comprising final payments, refunds, and estimated payments—continued its double-digit decline, falling by 30.1 percent in FY 2024 following a 39.6 percent decrease in FY 2023. This decline, largely tied to fluctuations in capital gains and stock market performance, was driven by a reduction in final and estimated payments, along with an increase in refunds.

Meanwhile, the withholding component, representing taxes withheld from residents' wages and salaries, rose by 8.2 percent in FY 2024. Although the growth rate of residents' wages slowed slightly—from 6.5 percent in FY 2023 to 6.0 percent in FY 2024—strong withholding collections persisted. This strength was supported by the prevalence of high-paying jobs and continued hiring in the leisure, hospitality, health care, and education sectors.

In FY 2025, total individual income tax revenue is projected to increase by 4.5 percent. Withholding, the primary component of individual income tax revenue, is expected to grow at a more moderate rate of 4.0 percent, down from 8.2 percent growth in FY 2024. Federal workforce reductions, which began in FY 2025, are anticipated to have a significant negative impact on the District's economy. The number of employed residents is expected to decline throughout most of the forecast period, while the unemployment rate is projected to rise, placing downward pressure on withholding tax collections. Consequently, withholding income tax revenue is forecasted to decline by 0.7 percent in FY 2026 before returning to an annual average growth rate of 3.0 percent annually as the effects of federal workforce reductions diminish.

Non-withholding tax collections are projected to grow by 9.5 percent in FY 2025, supported by strong stock market performance. However, in FY 2026, collections are expected to decline by 1.2 percent, reversing the previous year's growth, given the cautious and uncertain outlook for the stock market. Non-withholding tax collections are forecasted to grow at an average annual rate of 4.9 percent from FY 2027 through FY 2029.

Business Franchise

Corporate franchise tax revenue growth slowed in FY 2024, only up 2.9 percent from 24.4 percent in FY 2023. This was due to lower tax payments and higher refunds. Growth is expected to decelerate to 0.3 percent in FY 2025 and decline by 1.4 percent in FY 2026, mainly due to the projected impact of the new administration's executive action on corporate profits of government service sectors.

Unincorporated business tax revenue continued to decline in FY 2024, down by 9.0 percent. The federal government employment reduction is expected to negatively impact the key economic indicators tied to the District's unincorporated business tax revenue. As a result, revenue is projected to decline by 2.2 percent in FY 2025, 10.4 percent in FY 2026, and 3.6 percent in FY 2027. It is expected to rebound by 1.8 percent in FY 2028 before it drops again in FY 2029.

Income Tax Policy Proposals:

- Child Tax Credit Amendment Act of 2025
- Combined Reporting Tax Deduction Delay Congressional Review Emergency Amendment Act of 2025
- Qualified High Technology Company Incentives Amendment Act of 2025

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 to 30 percent tax on private sports wagering depending on the type of license for an operator and, a 10 percent tax on games of skill.

Table 3-9

Gross Receipts Tax Revenue, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Public Utility	122,724	124,702	124,559	123,993	123,428	124,415
Transfer to Ballpark Revenue Fund	*(7,324)*	*(7,851)*	*(7,842)*	*(7,807)*	*(7,771)*	*(7,833)*
Public Utility (net)	115,400	116,850	116,716	116,187	115,657	116,582
Toll Telecommunications	35,869	35,347	34,347	33,506	32,221	32,478
Transfer to Ballpark Revenue Fund	*(2,062)*	*(2,067)*	*(1,997)*	*(1,922)*	*(1,950)*	*(1,938)*
Toll Telecommunications (net)	33,807	33,280	32,350	31,584	30,271	30,540
Insurance Premiums	167,070	174,769	186,780	188,692	190,627	192,584
Transfer to Healthy DC and Health Care Expansion Fund	*(75,573)*	*(83,580)*	*(95,575)*	*(97,486)*	*(99,436)*	*(101,425)*
Insurance Premiums (net)	91,497	91,189	91,205	91,206	91,191	91,160
Ballpark Fee	51,519	50,768	52,266	53,508	54,699	0
Transfer to Ballpark Revenue Fund	*(51,519)*	*(50,768)*	*(52,266)*	*(53,508)*	*(54,699)*	*0*
Private Sports Wagering	3,795	18,734	18,884	19,035	19,188	19,341
Transfer to Child Trust Fund	*0*	*(16,196)*	*(16,346)*	*(16,497)*	*(16,650)*	*(19,341)*
Private Sports Wagering (net)	3,795	2,538	2,538	2,538	2,538	0
Games of Skill	121	135	136	138	139	140
Healthcare Provider Tax	19,145	18,021	21,569	22,001	22,441	22,890
Transfer to Nursing Homes Quality of Care Fund	*(19,145)*	*(18,021)*	*(21,569)*	*(22,001)*	*(22,441)*	*(22,890)*
Hospital Bed Tax (Fee on Inpatient Net Patient Revenue)	8,716	8,454	8,454	8,454	8,454	8,454
Transfer to Hospital Fund	*(8,716)*	*(8,454)*	*(8,454)*	*(8,454)*	*(8,454)*	*(8,454)*
Hospital Provider Fee (Fee on Outpatient Gross Patient Revenue)	7,339	6,603	6,603	6,603	6,603	6,603
Transfer to Hospital Provider Fee Fund	*(7,339)*	*(6,603)*	*(6,603)*	*(6,603)*	*(6,603)*	*(6,603)*
Hospital Fee on Inpatient Net Patient Revenue	0	81,164	106,225	108,349	110,516	112,727
Transfer to Inpatient Hospital Directed Pymt. Provider Fee Fund	*0*	*(81,164)*	*(106,225)*	*(108,349)*	*(110,516)*	*(112,727)*
Hospital Fee on Outpatient Gross Patient Revenue	0	46,398	63,289	64,555	65,846	67,163
Transfer to Outpatient Hospital Directed Pymt. Provider Fee Fund	*0*	*(46,398)*	*(63,289)*	*(64,555)*	*(65,846)*	*(67,163)*
ICF-IDD Assessment	5,325	5,388	5,388	5,388	5,388	5,388
Transfer to Stevie Sellows Quality Improvement Fund	*(5,325)*	*(5,388)*	*(5,388)*	*(5,388)*	*(5,388)*	*(5,388)*
Total Gross Receipts (net)	**244,620**	**243,993**	**242,946**	**241,652**	**239,795**	**238,422**
Policy Proposals	**0**	**10,629**	**16,346**	**16,497**	**71,349**	**75,257**

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 costs. (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 $124.7 million in FY 2025 and $124.6 million in FY 2026. It is expected to continue decreasing to an average of $123.7 million in FY 2027 to 2028 and rebound to $124.4 million in FY 2029.

Transfer to Ballpark Fund. A surcharge on non-residential utility rates finances the baseball stadium, which is expected to be fully paid off by the end of FY 2028. In FY 2024, $7.3 million was collected and transferred, a decline of 6.3 percent from the previous year. In fiscal years 2025 to 2028, an average annual revenue of $7.8 million is expected to be transferred. The estimated transfers for FY 2029 are expected to go to the Ballpark Preservation and Improvement 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 $35.9 million in FY 2024, a decline of 2.3 percent. The toll telecommunication tax collection is estimated to decrease to $35.3 million in FY 2025 and continue to decline to $32.5 million in FY 2029.

Transfer to Ballpark Fund. A surcharge on non-residential utility rates finances the baseball stadium, which is expected to be fully paid off by the end of FY 2028. In FY 2024, $2.1 million was collected and transferred. The transfer is expected to decrease slightly to an average of $2.0 million annually through the remainder of the forecast period.

Insurance Premiums Tax

In FY 2024, revenue collected from the insurance premiums Tax before the transfer to the Healthy DC and Health Care Expansion Fund was $167.1 million, up 6.0 percent; net local revenue (after the transfer) was $91.5 million. Due to the expected continued increase in premiums, gross insurance premium tax collections are projected to increase by 4.6 and 6.9 percent, respectively, in FY 2025 and FY 2026. Insurance Premium Collections are estimated to grow by an average of 1.0 percent annually from FY 2027 to FY 2029.

Transfer to Healthy DC Fund. Of the insurance premium taxes generated by policies with health maintenance organizations (HMO), 75 percent is distributed to the Healthy DC Fund to provide affordable health insurance to eligible individuals. For FY 2024, these amounted to $75.6 million and are estimated to increase to $83.6 and $95.6 million, respectively, in FY 2025 and FY 2026. From FY 2027 through FY 2029, these transfers are projected to grow at an average annual rate of 2.0 percent.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a multi-tiered gross receipts fee imposed on businesses within the District that generate over $5 million in gross receipts. The fee is collected annually in a single payment due on June 15th. In FY 2024, Ballpark Fee revenue totaled $51.5 million, continuing its recovery from the pandemic’s impacts. Revenue is projected to average $52.8 million annually from FY 2025 through FY 2028. With full repayment of the Ballpark bonds anticipated in late FY 2028, the Ballpark Fee is scheduled to sunset in FY 2029.

Private Sports Wagering

Revenue from private sports wagering in FY 2024 was $3.8 million, more than double the revenue collected in FY 2023. This is partially due to the increase in the tax rate applicable for Class A license and Class C license operators beginning August 2024. Sports wagering revenues are projected to continue to grow to $18.7 million in FY 2025 as the full effect of the tax rate changes take place. Growth is estimated to average 0.8 annually for the remainder of the financial plan period.

Transfer to the Child Trust Fund. Pursuant to the FY 2025 Budget Support Act (BSA), all sports wagering tax collected, except for the first $2.583 million, which is to remain in the local fund, must be transferred to the Child Trust Fund established by section 3 of the Child Wealth Building Act of 2021.

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 must pay a gross receipts tax amounting to 10 percent of the Game of Skill Machine gross revenue from each Machine. Revenue in the amount of $121,000 was collected in FY 2024, and the level is expected to grow to $135,000 in FY 2025. Revenue growth is expected to average 0.8 percent through the remainder of the financial plan period.

Healthcare Provider Tax (Transfers 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 2024 the revenue from the Healthcare Provider Tax was $19.1 million. Revenue for FY 2025 is estimated to decline to $18.0 million and then resume growth in FY 2026, reaching $22.9 in FY 2029.

Inpatient Hospital Bed Tax (Transfers 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 2024. Accordingly, $8.7 million in total inpatient net patient revenue was generated in FY 2024. 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 2024. 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 $7.3 million in FY 2024 and is estimated to generate $6.6 million annually from FY 2025 to FY 2029.

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 $5.3 million in FY 2024 and is expected to generate a flat $5.4 million during fiscal years 2025 through FY 2029.

Inpatient Hospital Directed Payment Provider Fee Fund

The Medicaid Inpatient Hospital Directed Payment Act of 2024 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. The fee is transferred to the inpatient hospital direct payment provider fee fund. The forecasted transfer amount for FY 2025 is $81.2 million gradually growing to $112.7 million in FY 2029.

Outpatient Hospital Directed Payment Provider Fee Fund

The Medicaid Outpatient Hospital Directed Payment Act of 2024 allows the District to charge hospitals a fee based on outpatient gross patient revenue beginning October 1, 2024, or the effective date established by the Centers for Medicare and Medicaid Services. The fee is transferred to the outpatient hospital direct payment provider fee fund. The forecasted transfer amount for FY 2025 is $46.4 million gradually growing to $67.2 million in FY 2029.

Gross Receipts Tax Policy Proposals:

- Baby Bonds Amendment Act of 2025
- Ballpark Fee Amendment Act of 2025
- Healthy DC and Healthcare Expansion Fund Amendment Act of 2025

OTHER TAXES

Table 3-10

Other Tax Revenue, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Estate	44,965	45,087	45,606	46,132	46,665	47,204
Deed Recordation	168,985	215,469	241,620	263,494	335,129	378,412
Transfer to HPTF/Bond Repayment/West End	*(25,533)*	*(27,448)*	*(27,802)*	*(27,860)*	*(28,538)*	*(29,145)*
Deed Recordation (net)	143,451	188,021	213,817	235,633	306,590	349,267
Deed Transfer	147,327	157,234	177,834	200,950	263,306	297,318
Transfer to HPTF/Bond Repayment/West End	*(22,284)*	*(20,512)*	*(21,182)*	*(22,170)*	*(22,466)*	*(22,944)*
Deed Transfer (net)	125,042	136,722	156,652	178,780	240,840	274,374
Economic Interest	13,803	20,168	20,168	20,168	20,168	20,168
Transfer to HPTF/Bond Repayment	*(2,070)*	*(3,025)*	*(3,025)*	*(3,025)*	*(3,025)*	*(3,025)*
Economic Interest (net)	11,732	17,143	17,143	17,143	17,143	17,143
Total Other Taxes (net)	**325,191**	**386,972**	**433,217**	**477,689**	**611,238**	**687,988**
Policy Proposals	**0**	**129**	**272**	**287**	**210**	**223**

Estate Tax

In FY 2024, estate tax revenue was $45 million, a decrease of 52.4 percent from $94.5 million in FY 2023. In FY 2025, estate taxes are expected to grow 0.3 percent. Revenue is estimated to increase by 1.2 percent on average annually between FY 2026 through 2029.

Deed and Economic Interest Taxes

The Deed (recordation and transfer taxes) and economic interest taxes were $330.1 million in FY 2024, a 2.5 percent decrease from FY 2023 and a 52.2 percent decrease from FY 2022 ($690.0 million) due mainly to a decline in the value of properties transacted. As the market recovers, deed tax revenue is expected to increase by 19.0 percent in FY 2025 and by an average of 15.6 percent between FY 2025 and FY 2029.

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 economic interest, deed recordation, and transfer tax revenue be transferred annually to the Housing Production Trust Fund. The total transferred amount was $47.3 million in FY 2024. Subtitle (II)(S) – Public Housing Stability Amendment Act of 2023 limits growth in the deed recordation and transfer tax revenue that may be deposited in the Housing Production Trust Fund (HPTF) to two percent annually for FY 2024 through FY 2027.

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. The amount distributed was $371 thousand in FY 2024. It is expected to grow to $478 thousand in FY 2025 and increase by 3 percent in FY 2026 and FY 2027. A rate cut from 85 percent to 70 percent in FY 2028 is expected to lead to a 15.2 percent decrease in the amount distributed in FY 2028, The amount is expected to increase from $430 thousand in FY 2028 to $443 thousand in FY 2029.

Other Tax Revenue Policy Proposals:

- Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act of 2025

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, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Fines and Forfeits	232,947	310,948	304,764	298,704	292,765	286,945
Charges for Services	73,874	70,873	72,690	72,287	74,132	73,828
Miscellaneous	415,834	594,137	565,218	541,248	533,102	531,001
Total Non-Tax	**865,118**	**1,120,786**	**1,089,223**	**1,059,564**	**1,048,938**	**1,042,364**
Lottery	**39,350**	**34,472**	**31,112**	**32,112**	**31,962**	**32,000**
Dedicated to Other Funds	0	0	0	0	0	0
Lottery (net)	**39,350**	**34,472**	**31,112**	**32,112**	**31,962**	**32,000**
Policy Proposals	**0**	**(114,829)**	**23,260**	**24,773**	**21,301**	**20,150**

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

Total non-tax revenue in FY 2024 increased by 10.6 percent compared to FY 2023, primarily driven by higher revenue from Automated Traffic Enforcement (ATE) fines and one-time revenue from legal settlement. This growth in fines was supported by the deployment of additional ATE machines in the middle of FY 2024. Non-tax revenue is projected to rise further in FY 2025 by 29.6 percent, largely due to the full-year impact of increased ATE fine revenue and excess payroll tax transfers from the Universal Paid Leave Fund (UPLF), as authorized by the Universal Paid Leave Program Amendment Act of 2024. Following FY 2025, non-tax revenue is expected to decline at an average annual rate of 1.8 percent over the remainder of the forecast period.

Transfers from the District's Office of Lottery and Gaming (OLG) increased by 17.6 percent in FY 2024. Revenue transfers are expected to decrease by 12.4 percent in FY 2025 and 9.7 percent in FY 2026 before reverting to a growth of 3.2 percent in FY 2027. From FY 2028 through FY 2029, the lottery transfers are expected to remain relatively flat at $32.0 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).

Non-Tax Revenue and Lottery Policy Proposals:

- Commercial Bingo Amendment Act of 2025
- Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act of 2025
- Poker and Blackjack Gaming Authorization Act of 2025

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 2026 the District is anticipating approximately $740.7 million in revenue and use of fund balance of $66.6 million for a total of $807.4 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 2027 – FY 2029. 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:

- Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act of 2025
- Public Services Hotel Occupancy Fee Amendment Act of 2025

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, FY 2025 - FY 2029

($ thousands)

Revenue Source	FY 2025 Revised	FY 2026 Original	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Local Fund Revenue (Feb 2025 Estimates)	**10,680,169**	**10,630,608**	**10,917,356**	**11,278,748**	**11,656,377**
plus Local Fund Policy Proposals	**(95,482)**	**(5,494)**	**73,062**	**124,322**	**128,332**
PROPERTY TAXES	**304**	**2,883**	**5,168**	**3,857**	**3,869**
Office of Tax and Revenue Compliance Initiative	0	2,169	2,651	3,133	3,133
Vacant Commercial Lot Taxation Amendment Act of 2025	0	410	413	420	432
Non-Lapsing Fund Transfers Act 0f 2025 and Fiscal Year 2025 Local Budget Emergency Act of 2025	304	304	304	304	304
Housing in Downtown amendment	0	0	1,800	0	0
SALES / USE TAXES	**843**	**(68,099)**	**6,039**	**12,057**	**13,495**
Medical Cannabis Amendment Act	0	0	1,975	2,014	2,055
Sales Tax Increase Delay Amendment Act	0	(67,497)	0	0	0
Office of Tax and Revenue Compliance Initiative	0	1,077	1,023	972	924
Restaurant Sales Tax Holidays Amendment Act of 2025	(1,925)	(4,046)	0	0	0
Non-Lapsing Fund Transfers Act 0f 2025 and Fiscal Year 2025 Local Budget Emergency Act of 2025	2,768	172	846	1,758	2,684
Hotel Surtax Amendment Act of 2025	0	2,195	2,195	7,313	7,832
INCOME TAXES	**7,443**	**19,843**	**20,298**	**15,548**	**15,338**
Combined Reporting Tax Deduction Delay Congressional Review Emergency Amendment Act of 2025	7,443	7,443	7,443	7,443	7,443
Child Tax Credit Amendment Act of 2025	0	14,595	15,050	15,418	15,727
Qualified High Technology Company Incentives Amendment Act of 2025	0	(2,195)	(2,195)	(7,313)	(7,832)
GROSS RECEIPTS TAXES	**10,629**	**16,346**	**16,497**	**71,349**	**75,257**
Ballpark Fee Amendment Act of 2025	0	0	0	54,699	55,916
Healthy DC and Healthcare Expansion Fund Amendment Act of 2025	(5,568)	0	0	0	0
Baby Bonds Amendment Act of 2025	16,196	16,346	16,497	16,650	19,341
OTHER TAXES (Deed transfer, recordation and economic interest)	**129**	**272**	**287**	**210**	**223**
Non-Lapsing Fund Transfers Act 0f 2025 and Fiscal Year 2025 Local Budget Emergency Act of 2025	129	272	287	210	223
NONTAX REVENUES AND LOTTERY	**(114,829)**	**23,260**	**24,773**	**21,301**	**20,150**
Commercial Bingo Amendment Act of 2025	0	(249)	(253)	(259)	(264)
Non-Lapsing Fund Transfers Act 0f 2025 and Fiscal Year 2025 Local Budget Emergency Act of 2025	(114,829)	23,757	25,280	21,818	20,677
Poker and Blackjack Gaming Authorization Act of 2025	0	(249)	(253)	(259)	(264)
Local Fund Revenue With Policy Proposals	**10,584,688**	**10,625,113**	**10,990,418**	**11,403,070**	**11,784,709**

Table 3-12

Policy Proposals Impacting General Fund Revenues, FY 2025 - FY 2029

($ thousands)

Revenue Source	FY 2025 Revised	FY 2026 Original	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Dedicated Tax Revenue	**794,447**	**853,139**	**848,424**	**845,903**	**861,064**
plus Dedicated Tax Revenue Policy Proposals	**(14,043)**	**(55,495)**	**(55,068)**	**(46,886)**	**(96,923)**
Alliance proposals	0	(13,213)	(13,488)	(13,763)	(14,043)
Baby Bonds Amendment Act of 2025	(16,196)	(16,346)	(16,497)	(16,650)	(19,341)
Medicaid Proposals	0	(22,543)	(30,228)	(30,828)	(76,913)
Hotel Surtax Amendment Act of 2025	0	(2,195)	8,557	18,640	18,640
Medical Cannabis Amendment Act	0	0	(1,975)	(2,014)	(2,055)
Non-Lapsing Fund Transfers Act 0f 2025 and Fiscal Year 2025 Local Budget Emergency Act of 2025	(3,201)	(748)	(1,437)	(2,272)	(3,211)
Restaurant Sales Tax Holidays Amendment Act of 2025	(214)	(450)	0	0	0
Healthy DC and Health Care Expansion Fund Amendment Act of 2025	5,568	0	0	0	0
Dedicated Tax Revenue With Policy Proposals	**780,404**	**797,643**	**793,356**	**799,017**	**764,141**
Special Purpose (O-Type) Revenue	**798,909**	**740,744**	**741,004**	**738,588**	**733,597**
plus Special Purpose Policy Proposals	**129,488**	**(16,809)**	**(18,260)**	**(14,757)**	**(13,578)**
Non-Lapsing Fund Transfers Act 0f 2025 and Fiscal Year 2025 Local Budget Emergency Act of 2025	129,488	(23,757)	(25,280)	(21,818)	(20,677)
Public Services Hotel Occupancy Fee Amendment Act of 2025	0	6,948	7,020	7,061	7,099
Special Purpose Revenue With Policy Proposals	**928,397**	**723,935**	**722,744**	**723,831**	**720,019**
All Proposals	**19,963**	**(77,799)**	**(266)**	**62,679**	**17,831**
General Fund Revenue with Policy Proposals	**12,293,489**	**12,146,692**	**12,506,518**	**12,925,918**	**13,268,869**

Property Tax Proposals

- **Housing in Downtown Program Amendment Act of 2025:** The proposal amends a real property tax abatement program to reduce the maximum abatement that may be claimed in fiscal year 2027 from $6.8 million to $5.0 million, increasing real property revenue by $1.8 million.
- **Office of Tax and Revenue Compliance Initiative:** The Office of Tax and Revenue will enhance the Discovery Module in the Modernized Integrated Tax System to perform personal property comparisons across schedules and across tax years and develop additional Audit leads. This initiative is projected to increase personal property tax revenue by $2.2 million in fiscal year 2026 and $11.1 million over the financial plan.
- **Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act:** The proposal makes available for Local Funds property tax revenue that would have been dedicated to the St Elizabeths East Campus Redevelopment Fund.
- **Vacant Commercial Lot Taxation Amendment Act of 2025:** The subtitle establishes a new Class 5 property category for tax assessment purposes that will apply to vacant commercial lots not meeting certain exemptions from the classification. The proposal is projected to increase real property tax revenue by $410 thousand in fiscal year 2026 and $1.7 million over the financial plan.

General Sales and Use Tax Proposals

- **Medical Cannabis Amendment Act of 2025:** The subtitle repeals a dedication of medical cannabis sales tax revenue to the Medical Cannabis Social Equity Fund. The proposal increases sales tax revenue in Local Funds by $6.0 million across the financial plan.
- **Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act of 2025:** The proposals provide for certain amounts of sales tax revenue otherwise dedicated to the Commission on Arts and Humanities and the St Elizabeths East Campus Redevelopment Fund to instead be made available for Local Funds. The proposals increase sales tax revenue available for Local Funds by $2.8 million in fiscal year 2025, $172 thousand in fiscal year 2026 and $8.2 million across the financial plan.
- **Office of Tax and Revenue Compliance Initiative:** The Office of Tax and Revenue will begin levying the credit card payments that a delinquent business taxpayer receives from payment processors. The initiative is projected to increase collections of sales tax by $1.1 million in fiscal year 2026 and $4.0 million across the financial plan.
- **Restaurant Sales Tax Holidays Amendment Act of 2025:** The subtitle exempts from sales taxes meals and food purchased for immediate consumption during three specific days. The proposal reduces sales tax revenue by $1.9 million in fiscal year 2025 and $4 million in fiscal year 2026.
- **Sales Tax Increase Delay Amendment Act of 2025:** The subtitle repeals an increase in the general retail sales tax rate from 6.0% to 6.5% that was scheduled to go into effect October 1, 2025. The subtitle decreases Local Fund sales tax revenue by $67.5 million in fiscal year 2026.
- **Hotel Surtax Amendment Act of 2025:** The subtitle extends a 1% surtax on hotel room sales and provides that a certain portion of such revenue will be reserved for Local Funds (instead of fully dedicated). The proposal increases Local Fund sales tax revenue by $2.2 million in fiscal year 2026 and a total of $19.5 million through fiscal year 2029.

Income Tax Proposals

- **Child Tax Credit Amendment Act of 2025:** The subtitle repeals The Child Tax Credit Amendment Act of 2024, which created a refundable child tax credit for taxpayers with children under 6. The subtitle increases income tax revenue by $14.6 million in fiscal year 2026 and $60.8 million across the financial plan.
- **Combined Reporting Tax Deduction Delay Congressional Review Emergency Amendment Act of 2025:** The subtitle defers a corporate income tax deduction associated with the enactment of combined reporting and increases business income tax revenue by $7.4 million annually, for a total of $37.2 million across the financial plan.

- **Qualified High Technology Company Incentives Amendment Act of 2025:** The subtitle provides a reduced capital gains tax rate from the sale or exchange of an investment in a Qualified High Technology Company that was made during certain specified time periods, subject to certification by the Mayor and subject to a limited amount of revenue loss. The proposal decreases income tax revenue by $2.2 million in fiscal year 2026 and a total of $19.5 million across the financial plan.

Gross Receipts Tax

- **Baby Bonds Amendment Act of 2025:** The subtitle repeals the Child Wealth Building Act of 2021 and a dedication of sports wagering tax revenue to the Child Trust Fund. The subtitle increases sports wagering tax revenue in Local Funds by $16.2 million in fiscal year 2025 and a total of $85.0 million across the financial plan.
- **Ballpark Fee Amendment Act of 2025:** The subtitle repeals a sunset of the Ballpark Fee which was tied to repayment of bonds issued to fund the construction of Nationals Park. Expected repayment of Ballpark Bonds has been updated to fiscal year 2027, so the subtitle provides tax revenue for Local Funds beginning in fiscal year 2028. In total the subtitle provides for $110.6 million across the financial plan.
- **Healthy DC and Healthcare Expansion Fund Amendment Act of 2025:** The subtitle eliminates a required $5.57 million transfer from the Healthy DC and Health Care Expansion Fund to Local Funds in fiscal year 2025, decreasing gross receipts revenue for local funds by the same amount.

Other Tax Proposals

- **Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act of 2025:** The proposals provide for certain amounts of deed transfer and recordation tax revenue otherwise dedicated to the West End Library and Fire Station Maintenance Fund to instead be made available in Local Funds. The subtitle increases deed transfer and recordation taxes in Local Funds by $129 thousand in fiscal year 2025, $272 thousand in fiscal year 2026 and $1.1 million across the financial plan.

Non-Tax Revenue and Lottery Proposals

- **Commercial Bingo Amendment Act of 2025:** The subtitle authorizes wagering on commercial bingo games and increases regulatory costs of the Office of Lottery and Gaming, which will decrease net transfers from the Office's operations to the General Fund. The subtitle costs $249 thousand in fiscal year 2026 and $1 million over the financial plan.
- **Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act of 2025:** The proposals provide for certain amounts of revenue otherwise dedicated to certain special purpose revenue funds to instead be made available for Local Funds and also provide for a transfer in fiscal year 2025 of $160 million of local revenue to two special purpose revenue funds. The proposals decrease nontax revenues in Local Funds by $114.8 million in fiscal year 2025 and increase them by $23.8 million in fiscal year 2026. In total, the proposals reduce local nontax revenue by $23.3 million over the financial plan.
- **Poker and Blackjack Gaming Authorization Act of 2025:** The subtitle authorizes wagering on poker and blackjack games and increases regulatory costs of the Office of Lottery and Gaming, which will decrease net transfers from the Office's operations to the General Fund. The subtitle costs $249 thousand in fiscal year 2026 and $1 million over the financial plan.

Dedicated Tax Proposals

- **Alliance proposals:** The District plans to provide health care benefits to eligible populations through fee-for-service rather than managed care. This proposal will reduce dedicated tax revenue from insurance premium and hospital taxes by $13.2 million in fiscal year 2026 and a total of $54.5 million across the financial plan.
- **Baby Bonds Amendment Act of 2025:** The subtitle repeals the Child Wealth Building Act of 2021 and a dedication of sports wagering tax revenue to the Child Trust Fund. The subtitle decreases dedicated tax revenue by $16.2 million in fiscal year 2025 and a total of $85.0 million across the financial plan, making those revenues available for Local Funds instead.
- **Medicaid Proposals:** The District's Medicaid program will shift, beginning January 2026, two populations of current beneficiaries (adults without dependent children and parents/caregiver relatives) with incomes exceeding 138% of the federal poverty level from the Medicaid program to the Basic Health Program being proposed in the Health Benefit Exchange Authority Amendment Act of 2025. A further shift of childless adults with incomes below this level is included in the financial plan for fiscal year 2029. The proposals reduce dedicated tax revenue from insurance premium and hospital taxes by $22.5 million in fiscal year 2026 and a total of $160.5 million across the financial plan.
- **Hotel Surtax Amendment Act of 2025:** The subtitle extends a 1% surtax on hotel room sales dedicated to Destination DC that was set to expire April 1, 2027. Most of the revenue will be dedicated to the Economic Development Special Account at the Deputy Mayor for Planning and Economic Development. A portion of the surtax revenue will be newly reserved for Local Funds. The proposal decreases dedicated tax revenue by $2.2 million in fiscal year 2026 and increases dedicated tax revenue beginning in fiscal year 2027, adding $43.6 million across the financial plan.
- **Medical Cannabis Amendment Act of 2025:** The subtitle repeals a dedication of medical cannabis sales tax revenue to the Medical Cannabis Social Equity Fund and provides for that revenue to go to Local Funds instead. The proposal decreases dedicated taxes by $6.0 million across the financial plan.
- **Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act of 2025:** The proposals provide for certain amounts of revenue otherwise dedicated to the West End Library and Fire Station Maintenance Fund, the Arts and Humanities Fund and the St Elizabeths East Campus Redevelopment Fund to instead be made available in Local Funds. The subtitle decreases revenue reserved for dedicated purposes by $3.2 million in fiscal year 2025, $748 thousand in fiscal year 2026 and $10.9 million across the financial plan.
- **Restaurant Sales Tax Holidays Amendment Act of 2025:** The subtitle exempts from sales taxes meals and food purchased for immediate consumption during three specific days. The proposal reduces sales tax revenue dedicated to Events DC by $214 thousand in fiscal year 2025 and $450 thousand in fiscal year 2026.
- **Healthy DC and Healthcare Expansion Fund Amendment Act of 2025:** The subtitle eliminates a required $5.57 million transfer from the Healthy DC and Health Care Expansion Fund to Local Funds in fiscal year 2025, increasing dedicated revenue by the same amount.

Special Purpose Revenue Proposals

- **Non-Lapsing Fund Transfers Act of 2025 and Section 9 of the Fiscal Year 2025 Revised Local Budget Emergency Act of 2025:** The proposals provide for certain amounts of revenue otherwise dedicated to certain special purpose funds to instead be made available as Local Fund revenue. In addition, the proposals authorize a transfer of local revenue to two special purpose revenue funds. The proposals increase nontax revenues reserved for special purposes by $129.5 million, decrease special purpose revenue by $23.8 million in fiscal year 2026, and increase special purpose revenue by a total of $38.0 million through fiscal year 2029.
- **Public Services Hotel Occupancy Fee Amendment Act of 2025:** The subtitle establishes an 80-cent per night fee on occupied hotel room and transient accommodations and establishes a special purpose fund for their deposit. The proposal increases special purpose revenue by $6.9 million in fiscal year 2026 and a total of $28.1 million across the financial plan.

Table 3-13

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
PROPERTY	**2.5%**	**(2.5%)**	**(3.1%)**	**1.8%**	**2.3%**	**3.4%**
Real Property	2.7%	(2.6%)	(3.2%)	1.9%	2.4%	3.6%
Personal Property	(0.7%)	(1.2%)	(2.4%)	(0.7%)	1.9%	0.8%
Public Space Rental	(5.0%)	(0.3%)	(2.1%)	1.9%	0.0%	0.0%
Dedicated to other funds	20.1%	(36.2%)	(15.3%)	1.8%	(14.9%)	2.9%
PROPERTY (NET)	**2.2%**	**(1.9%)**	**(3.0%)**	**1.8%**	**2.5%**	**3.4%**
SALES & EXCISE	**3.6%**	**2.2%**	**3.7%**	**3.3%**	**2.3%**	**2.3%**
General Sales	4.2%	2.4%	3.7%	3.5%	2.4%	2.6%
Alcohol	2.6%	(2.0%)	(1.0%)	(1.5%)	1.0%	1.0%
Cigarette	4.4%	(10.2%)	(1.1%)	(1.1%)	(1.1%)	(1.1%)
Motor Vehicle	(14.4%)	(1.2%)	6.0%	(1.6%)	2.1%	(10.7%)
Motor Fuel	(3.1%)	(1.2%)	(1.7%)	(1.7%)	(1.7%)	(1.7%)
Dedicated to other funds	4.5%	(2.4%)	(1.1%)	(1.7%)	(1.8%)	1.4%
SALES & EXCISE(NET)	**3.3%**	**4.1%**	**5.5%**	**5.1%**	**3.7%**	**2.5%**
INCOME	**2.3%**	**3.3%**	**(1.3%)**	**3.1%**	**2.3%**	**2.3%**
Individual Income	3.0%	4.5%	(0.7%)	3.4%	3.1%	3.0%
Corporate Franchise	2.9%	0.3%	(1.4%)	3.5%	(0.4%)	0.8%
U.B. Franchise	(9.0%)	(2.2%)	(10.4%)	(3.6%)	1.8%	(3.9%)
INCOME (NET)	**2.3%**	**3.3%**	**(1.3%)**	**3.1%**	**2.3%**	**2.3%**
GROSS RECEIPTS	**3.9%**	**35.3%**	**10.2%**	**0.9%**	**0.8%**	**1.3%**
Public Utilities	(1.1%)	1.6%	(0.1%)	(0.5%)	(0.5%)	0.8%
Toll Telecommunications	(2.3%)	(1.5%)	(2.8%)	(2.4%)	(3.8%)	0.8%
Insurance Premiums	6.0%	4.6%	6.9%	1.0%	1.0%	1.0%
Ballpark Fee	10.1%	(1.5%)	3.0%	2.4%	2.2%	2.2%
Private Sports Wagering	141.4%	393.7%	0.8%	0.8%	0.8%	0.8%
Games of Skill	222.9%	12.2%	0.8%	0.8%	0.8%	0.8%
Health Related Taxes	4.3%	309.7%	27.4%	1.8%	1.8%	1.8%
Dedicated to other funds	7.6%	84.5%	18.1%	1.8%	1.8%	(11.5%)
GROSS RECEIPTS (NET)	**1.4%**	**(0.3%)**	**(0.4%)**	**(0.5%)**	**(0.8%)**	**22.7%**
OTHER TAX	**(13.4%)**	**16.8%**	**10.8%**	**9.4%**	**25.3%**	**11.7%**
Estate	(52.4%)	0.3%	1.2%	1.2%	1.2%	1.2%
Deed Recordation	(13.4%)	27.5%	12.1%	9.1%	27.2%	12.9%
Deed Transfer	10.0%	6.7%	13.1%	13.0%	31.0%	12.9%
Economic Interest	43.9%	46.1%	0.0%	0.0%	0.0%	0.0%
Dedicated to other funds	(1.6%)	2.2%	2.0%	2.0%	1.8%	2.0%
OTHER TAX (NET)	**(15.0%)**	**19.0%**	**12.0%**	**10.3%**	**28.0%**	**12.6%**
TOTAL TAX (GROSS)	**2.0%**	**3.2%**	**0.3%**	**3.0%**	**3.4%**	**3.1%**
TOTAL TAX (NET)	**1.7%**	**2.2%**	**(0.2%)**	**3.3%**	**3.8%**	**3.8%**
NONTAX	**10.6%**	**29.6%**	**(2.8%)**	**(2.7%)**	**(1.0%)**	**(0.6%)**
Licenses & Permits	(3.1%)	1.7%	1.2%	0.5%	1.1%	1.1%
Fines & Forfeits	48.8%	33.5%	(2.0%)	(2.0%)	(2.0%)	(2.0%)
Charges for Services	4.7%	(4.1%)	2.6%	(0.6%)	2.6%	(0.4%)
Miscellaneous	1.9%	42.9%	(4.9%)	(4.2%)	(1.5%)	(0.4%)
NONTAX (NET)	**11.2%**	**29.6%**	**(2.8%)**	**(2.7%)**	**(1.0%)**	**(0.6%)**
LOTTERY	**17.6%**	**(12.4%)**	**(9.7%)**	**3.2%**	**(0.5%)**	**0.1%**
Dedicated to other funds	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
LOTTERY (NET)	**17.6%**	**(12.4%)**	**(9.7%)**	**3.2%**	**(0.5%)**	**0.1%**
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GROSS REVENUE	**2.7%**	**5.2%**	**0.0%**	**2.4%**	**3.0%**	**2.8%**
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	**5.0%**	**13.4%**	**4.9%**	**(0.1%)**	**(0.6%)**	**(3.5%)**
LOCAL FUND REVENUE	**2.5%**	**4.5%**	**(0.5%)**	**2.7%**	**3.3%**	**3.3%**

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, FY 2024 - FY 2029

($ thousands)

Revenue Source	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
PROPERTY	**73,858**	**(76,960)**	**(92,588)**	**53,030**	**68,300**	**102,945**
Real Property	76,471	(75,876)	(89,774)	52,826	66,759	102,308
Personal Property	(548)	(966)	(1,997)	(535)	1,541	636
Public Space Rental	(2,065)	(118)	(817)	739	1	1
Dedicated to other funds	8,809	(19,028)	(5,114)	514	(4,303)	709
PROPERTY (NET)	**65,049**	**(57,932)**	**(87,474)**	**52,516**	**72,603**	**102,236**
SALES & EXCISE	**72,927**	**46,778**	**78,404**	**73,348**	**53,091**	**52,609**
General Sales	80,444	48,709	76,337	74,633	52,535	57,902
Alcohol	176	(141)	(69)	(102)	67	68
Cigarette	416	(994)	(96)	(95)	(94)	(93)
Motor Vehicle	(7,401)	(542)	2,603	(722)	935	(4,918)
Motor Fuel	(707)	(255)	(371)	(366)	(352)	(350)
Dedicated to other funds	25,382	(14,396)	(6,230)	(9,684)	(9,922)	7,655
SALES & EXCISE(NET)	**47,545**	**61,174**	**84,633**	**83,032**	**63,013**	**44,953**
INCOME	**97,421**	**141,103**	**(56,996)**	**136,680**	**104,859**	**105,684**
Individual Income	90,721	142,774	(23,562)	110,624	105,210	104,795
Corporate Franchise	26,554	2,760	(13,022)	32,357	(3,400)	7,599
U.B. Franchise	(19,855)	(4,430)	(20,411)	(6,300)	3,049	(6,710)
INCOME (NET)	**97,421**	**141,103**	**(56,996)**	**136,680**	**104,859**	**105,684**
GROSS RECEIPTS	**15,835**	**148,861**	**58,017**	**5,722**	**5,326**	**8,551**
Public Utilities	(1,419)	1,978	(143)	(565)	(565)	987
Toll Telecommunications	(836)	(522)	(1,000)	(841)	(1,286)	258
Insurance Premiums	9,395	7,699	12,010	1,912	1,935	1,958
Ballpark Fee	4,730	(751)	1,498	1,241	1,191	1,217
Private Sports Wagering	2,223	14,939	150	151	152	154
Games of Skill	83	15	1	1	1	1
Health Related Taxes	1,659	125,503	45,501	3,822	3,898	3,976
Dedicated to other funds	12,546	149,488	59,064	7,015	7,183	(45,992)
GROSS RECEIPTS (NET)	**3,289**	**(627)**	**(1,047)**	**(1,293)**	**(1,857)**	**54,543**
OTHER TAX	**(58,083)**	**62,879**	**47,270**	**45,516**	**134,523**	**77,835**
Estate	(49,553)	122	519	526	533	540
Deed Recordation	(26,127)	46,484	26,151	21,874	71,635	43,284
Deed Transfer	13,384	9,907	20,600	23,116	62,356	34,012
Economic Interest	4,213	6,365	0	0	0	0
Dedicated to other funds	(816)	1,098	1,024	1,045	974	1,085
OTHER TAX (NET)	**(57,267)**	**61,781**	**46,246**	**44,471**	**133,549**	**76,750**
TOTAL TAX (GROSS)	**201,958**	**322,661**	**34,106**	**314,297**	**366,100**	**347,623**
TOTAL TAX (NET)	**156,037**	**205,500**	**(14,638)**	**315,407**	**372,167**	**384,165**
NONTAX	**83,070**	**255,668**	**(31,564)**	**(29,659)**	**(10,626)**	**(6,574)**
Licenses & Permits	(4,516)	2,365	1,723	774	1,614	1,651
Fines & Forfeits	76,371	78,001	(6,184)	(6,060)	(5,939)	(5,820)
Charges for Services	3,330	(3,001)	1,817	(403)	1,845	(304)
Miscellaneous	7,885	178,303	(28,920)	(23,970)	(8,146)	(2,101)
NONTAX (NET)	**87,417**	**255,668**	**(31,564)**	**(29,659)**	**(10,626)**	**(6,574)**
LOTTERY	**5,900**	**(4,878)**	**(3,360)**	**1,000**	**(150)**	**38**
Dedicated to other funds	0	0	0	0	0	0
LOTTERY (NET)	**5,900**	**(4,878)**	**(3,360)**	**1,000**	**(150)**	**38**
	0	0	0	0	0	0
GROSS REVENUE	**290,928**	**573,451**	**(817)**	**285,638**	**355,324**	**341,087**
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	**41,575**	**117,162**	**48,744**	**(1,110)**	**(6,068)**	**(36,542)**
LOCAL FUND REVENUE	**249,353**	**456,290**	**(49,562)**	**286,748**	**361,392**	**377,629**

Table 3-15

General Purpose Non-Tax Revenue by Source, FY 2024 - FY 2029

($ thousands)

Agency	Account	Account Description	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
BUSINESS LICENSES AND PERMITS			**0**	**0**	**0**	**0**	**0**	**0**
DEPARTMENT OF BUILDINGS	6113001	BUILDING STRUCTURES & EQUIPMENT PERMIT	38,042	37,500	37,500	37,500	37,500	37,500
DEPARTMENT OF BUILDINGS	6113002	CAPACITY PLACARD PERMIT	1	1	1	1	1	1
DEPARTMENT OF BUILDINGS	6113003	DEMOLITION PERMIT	476	300	250	250	250	250
DEPARTMENT OF BUILDINGS	6113005	FENCE PERMIT	35	27	27	27	27	27
DEPARTMENT OF BUILDINGS	6113006	FOUNDATION PERMIT	2	2	2	2	2	2
DEPARTMENT OF BUILDINGS	6113007	GARAGE PERMIT	6	5	5	5	5	5
DEPARTMENT OF BUILDINGS	6113008	MISCELLANEOUS PERMIT	161	100	100	100	100	100
DEPARTMENT OF BUILDINGS	6113011	RAZE PERMIT	162	100	100	100	100	100
DEPARTMENT OF BUILDINGS	6113012	RETAINING WALL PERMIT	258	100	150	150	150	150
DEPARTMENT OF BUILDINGS	6113014	SHEETING & SHORING PERMIT	5	5	5	5	5	5
DEPARTMENT OF BUILDINGS	6113015	SIGN PERMIT	9	9	9	9	9	9
DEPARTMENT OF BUILDINGS	6113016	SPECIAL SIGN PERMIT	13	5	5	5	5	5
DEPARTMENT OF BUILDINGS	6113017	SWIMMING POOL PERMIT	18	16	16	16	16	16
DEPARTMENT OF BUILDINGS	6113018	TENANT LAYOUT PERMIT	52	50	50	50	50	50
DEPARTMENT OF BUILDINGS	6113019	POSTCARD PERMIT	31	30	30	30	30	30
DEPARTMENT OF BUILDINGS	6113020	BOILER CERTIFICATE PERMIT	10	10	10	10	10	10
DEPARTMENT OF BUILDINGS	6113021	PUBLIC SPACE SIDEWALK CAFE PERMIT	43	40	40	40	40	40
DEPARTMENT OF BUILDINGS	6113022	SOLAR PERMIT	800	400	400	400	400	400
DEPARTMENT OF BEHAVIORAL HEALTH	6117009	OTHER LICENSE FEES	13	13	13	13	13	13
DEPARTMENT OF BUILDINGS	6117012	CERTIFICATE OF OCCUPANCY FEE	25	20	20	20	20	20
DEPARTMENT OF BUILDINGS	6117013	REFRIGERATION & PLUMBING PERMIT	778	435	435	435	435	435
DEPARTMENT OF BUILDINGS	6117014	ELECTRICAL PERMIT	947	600	600	600	600	600
DEPARTMENT OF FOR-HIRE VEHICLES	6117022	PRIVATE VEHICLE FOR HIRE-REGISTER AS DDS	35,854	35,273	36,331	37,057	37,798	38,554
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6117011	SECURITIES BROKER DEALER LICENSE	11,630	12,630	12,630	12,630	12,630	12,630
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6111001	INSURANCE LICENSES	606	600	600	600	600	600
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6111004	INSURANCE AGENCY LICENSES	18,358	19,607	20,015	19,809	20,428	21,066
PUBLIC SERVICE COMMISSION	6112001	COCOT REVENUE	1	1	1	1	1	1
PUBLIC SERVICE COMMISSION	6112002	ELECTRIC LICENSE	3	3	3	3	3	3
PUBLIC SERVICE COMMISSION	6112003	GAS LICENSE	3	3	3	3	3	3
BUSINESS LICENSES & PERMITS Total			**108,342**	**107,885**	**109,351**	**109,871**	**111,231**	**112,625**
			0	**0**	**0**	**0**	**0**	**0**
NONBUSINESS LICENSES AND PERMITS			**0**	**0**	**0**	**0**	**0**	**0**
DEPARTMENT OF MOTOR	6121003	DRIVERS LICENSE-FIRST	4,216	5,045	5,544	5,545	6,248	6,553

Table 3-15

General Purpose Non-Tax Revenue by Source, FY 2024 - FY 2029

($ thousands)

Agency	Account	Account Description	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
VEHICLES		TIME/RENEWALS						
DEPARTMENT OF MOTOR VEHICLES	6121005	CANCEL ROAD TEST FEE	52	50	50	50	50	50
DEPARTMENT OF MOTOR VEHICLES	6121006	CHANGE OF ADDRESS FEE	279	279	279	279	279	279
DEPARTMENT OF MOTOR VEHICLES	6121007	DRIVERS LICENSE-KNOWLEDGE TEST	305	307	307	307	307	307
DEPARTMENT OF MOTOR VEHICLES	6121008	DRIVERS LICENSE-ROAD TEST	99	106	106	106	106	106
DEPARTMENT OF MOTOR VEHICLES	6122001	DIGITAL CERTIFICATE FEE	2	5	5	5	5	5
DEPARTMENT OF MOTOR VEHICLES	6122002	PERSONALIZED TAGS - RSC 9100	87	105	105	105	105	105
DEPARTMENT OF MOTOR VEHICLES	6122003	DCTC ISSUANCES - RSC 9100	131	143	143	143	143	143
DEPARTMENT OF MOTOR VEHICLES	6122005	TRANSFER OF TAGS - RSC 9100	39	39	39	39	39	39
DEPARTMENT OF MOTOR VEHICLES	6122008	RECORD SEARCHES - RSC 9100	(23)	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)	(5,052)	(4,000)	(4,000)	(4,000)	(5,000)	(5,000)
DEPARTMENT OF MOTOR VEHICLES	6122021	DMV MOTOR VEHICLE REGISTRATION	33,065	33,920	33,653	33,931	34,457	34,434
METROPOLITAN POLICE DEPARTMENT	6122018	BOAT REGISTRATION	272	275	300	275	300	275
DEPARTMENT OF MOTOR VEHICLES	6123001	RECIPROCITY PERMIT-MILITARY/CONGR	646	668	668	668	668	668
NONBUSINESS LICENSES & PERMITS TOTAL			**34,120**	**36,943**	**37,200**	**37,454**	**37,708**	**37,965**
TOTAL LICENSES & PERMITS			**142,462**	**144,828**	**146,551**	**147,325**	**148,939**	**150,590**
			0	**0**	**0**	**0**	**0**	**0**
FINES AND FORFEITURES			**0**	**0**	**0**	**0**	**0**	**0**
ALCOHOLIC BEVERAGE & CANNABIS ADMINISTRATION	6312028	FINES	371	425	425	425	425	425
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312011	UNDERGROUND STORAGE TANK FINES ONLY	1	1	1	1	1	1
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312012	UNDERGROUND STORAGE TANK FINES & FEES	0	9	9	9	9	9
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312017	ADJUDICATION HEARING (WATER QAULITY)	10	20	20	20	20	20
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312018	ADJUDICATIONHEARING (WATERQAULITY) ENFORCEMENT	0	20	20	20	20	20
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312021	HAZARDOUS GENERATOR FINES	0	7	7	7	7	7
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312022	GENERAL ENFORCEMENT FINES & FEES	199	250	250	250	250	250

Table 3-15

General Purpose Non-Tax Revenue by Source, FY 2024 - FY 2029

($ thousands)

Agency	Account	Account Description	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
DEPARTMENT OF ENERGY AND ENVIRONMENT	6312024	LEAD POISONING PREVENTION FINES & FEES	1	1	1	1	1	1
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	0	1	1	1	1	1
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6312028	FINES	239	275	275	275	275	275
DEPARTMENT OF PUBLIC WORKS	6312003	SALE OF ABANDONED PROPERTY	10	10	10	10	10	10
DEPARTMENT OF PUBLIC WORKS	6312005	BOOTING FEES - RSC 1504	26	38	38	38	38	38
DEPARTMENT OF PUBLIC WORKS	6312007	TOWING FEES	260	375	375	375	375	375
DEPARTMENT OF PUBLIC WORKS	6312009	IMPOUNDMENT FEES - RSC 1506	105	200	200	200	200	200
DISTRICT DEPARTMENT OF TRANSPORTATION	6312014	ADJUDICATION HEARING (AIR QUALITY)	51	100	100	100	100	100
METROPOLITAN POLICE DEPARTMENT	6312028	FINES	2	15	15	15	15	15
DEPARTMENT OF MOTOR VEHICLES	6311006	TRAFFIC FINES	76,366	59,262	58,077	56,915	55,777	54,662
DEPARTMENT OF MOTOR VEHICLES	6311010	TRAFFIC FINES - TIMING DIFFERENCE	(25,669)	0	0	0	0	0
DEPARTMENT OF MOTOR VEHICLES	6311011	TRAFFIC FINES - RSC 1501 - REV REFUND	(106)	0	0	0	0	0
METROPOLITAN POLICE DEPARTMENT	6311001	RED LIGHT REVENUE	19,411	26,800	26,264	25,739	25,224	24,720
METROPOLITAN POLICE DEPARTMENT	6311003	NO THRU TRUCK	773	1,067	1,046	1,025	1,004	984
METROPOLITAN POLICE DEPARTMENT	6311005	CROSSWALK	16,597	22,903	22,443	21,998	21,556	21,123
METROPOLITAN POLICE DEPARTMENT	6311007	PHOTO RADAR REVENUE/FEES	144,293	199,160	195,178	191,272	187,448	183,701
METROPOLITAN POLICE DEPARTMENT	6311010	TRAFFIC FINES - TIMING DIFFERENCE	5	6	6	6	6	6
TOTAL FINES AND FORFEITURES			**232,947**	**310,948**	**304,764**	**298,704**	**292,765**	**286,945**
			0	**0**	**0**	**0**	**0**	**0**
CHARGES FOR SERVICES			**0**	**0**	**0**	**0**	**0**	**0**
DEPARTMENT OF BEHAVIORAL HEALTH	6211019	MEDICAL RECORD FEES	0	0	0	0	0	0
DEPARTMENT OF BUILDINGS	6211002	HOME OCCUPATION LICENSE	71	75	75	75	75	75
DEPARTMENT OF BUILDINGS	6211003	BOILER INSPECTION PERMIT	27	30	30	36	40	40
DEPARTMENT OF BUILDINGS	6211004	WELDING CERTIFICATE	1	2	2	2	2	2
DEPARTMENT OF BUILDINGS	6211005	COMMISSION CERTIFICATE	4	4	5	5	5	5

Table 3-15

General Purpose Non-Tax Revenue by Source, FY 2024 - FY 2029

($ thousands)

Agency	Account	Account Description	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
DEPARTMENT OF BUILDINGS	6211006	ELEVATOR INSPECTION LICENSE	312	300	325	325	370	370
DEPARTMENT OF BUILDINGS	6211013	RE-INSPECTION FEES	458	93	100	100	100	100
DEPARTMENT OF BUILDINGS	6211017	REPRODUCTION OF REPORTS	0	0	0	0	0	0
DEPARTMENT OF BUILDINGS	6211018	FOIA FOR DCRA	5	3	3	3	3	3
DEPARTMENT OF BUILDINGS	6211037	SURVEYOR FEES	231	230	230	230	230	230
DEPARTMENT OF BUILDINGS	6211061	CERTIFICATE OF INCLUSIONARY ZONING	30	32	35	38	40	40
DEPARTMENT OF BUILDINGS	6211062	EISF REVIEW FEES	129	110	110	110	110	110
DEPARTMENT OF BUILDINGS	6211073	SUPPRESSION SYSTEMS FOR HOODS & DUCTS	2	3	3	3	3	3
DEPARTMENT OF BUILDINGS	6211074	MODIFICATION & VARIANCE REQUESTS	22	20	20	20	20	20
DEPARTMENT OF BUILDINGS	6211075	DESIGNATION OF A NEW ADDRESS	8	8	8	8	8	8
DEPARTMENT OF BUILDINGS	6211077	BUILDING PLATS (UP TO 3 USUAL SHAPED LOTS	32	35	35	35	35	35
DEPARTMENT OF BUILDINGS	6211082	PRIVATE SURVEYOR PLAN-FILING WALL EXAM	4	5	5	5	5	5
DEPARTMENT OF BUILDINGS	6211085	OPTIONAL EXPEDITED BUILDING PLATS	8	10	10	10	10	10
DEPARTMENT OF BUILDINGS	6211086	OPTIONAL ELECTRONIC BUILDING PLATS	3	5	5	5	5	5
DEPARTMENT OF BUILDINGS	6211112	DIGITAL MARKETPLACE TECHNOLOGY FEE	1,390	920	920	920	920	920
DEPARTMENT OF GENERAL SERVICES	6211040	RESIDENTIAL PARKING PERMITS & FEES	951	960	960	960	960	960
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211017	REPRODUCTION OF REPORTS	0	0	0	0	0	0
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211036	WHARVES & MARKETS	291	295	300	305	310	315
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6211039	CORPORATE RECORDATION FEE	18,453	17,300	18,500	17,500	18,700	17,700
DEPARTMENT OF MOTOR VEHICLES	6211011	OTHER SERVICE CHARGES	1,250	1,000	1,000	1,000	1,000	1,000
DEPARTMENT OF MOTOR VEHICLES	6211017	REPRODUCTION OF REPORTS	4,122	3,600	3,600	3,600	3,600	3,400
DEPARTMENT OF MOTOR VEHICLES	6211033	MOTOR VEHICLE TITLES - RSC 1259	1,625	1,650	1,650	1,750	1,750	1,750
DEPARTMENT OF MOTOR VEHICLES	6211038	DEED RECORDATION FEE	490	524	576	590	684	746
DEPARTMENT OF MOTOR VEHICLES	6211040	RESIDENTIAL PARKING PERMITS & FEES	7,329	6,248	6,273	6,274	6,263	6,466
DEPARTMENT OF MOTOR VEHICLES	6211056	OTHER CHARGES FOR SERVICES	1,135	900	900	900	900	900
FIRE & EMERGENCY MEDICAL SERVICES DEPARTMENT	6211021	EMERGENCY AMBULANCE	21,502	22,000	22,000	22,000	22,000	22,000
FIRE & EMERGENCY MEDICAL SERVICES DEPARTMENT	6211063	FEMS NONTAX - GENERAL	37	40	40	40	40	40
FIRE & EMERGENCY MEDICAL SERVICES DEPARTMENT	6211064	FEMS NONTAX - FPD PERMIT - HAZARD	1,001	800	800	800	800	800

Table 3-15

General Purpose Non-Tax Revenue by Source, FY 2024 - FY 2029

($ thousands)

Agency	Account	Account Description	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
FIRE & EMERGENCY MEDICAL SERVICES DEPARTMENT	6211103	FEMS SPR - SPECIAL EVENTS - GENERAL	1	1	1	1	1	1
METROPOLITAN POLICE DEPARTMENT	6211008	FINGERPRINTS, PHOTOS	820	770	775	775	775	800
METROPOLITAN POLICE DEPARTMENT	6211017	REPRODUCTION OF REPORTS	40	20	24	24	28	28
METROPOLITAN POLICE DEPARTMENT	6211022	TRANSCRIPTION OF RECORDS	110	80	90	90	95	105
METROPOLITAN POLICE DEPARTMENT	6211026	FIREARM USER FEE	480	460	473	475	478	500
OFFICE OF THE CHIEF FINANCIAL OFFICER	6211038	DEED RECORDATION FEE	4,218	4,715	5,182	5,648	6,157	6,711
OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	6211056	OTHER CHARGES FOR SERVICES	1,062	750	750	750	750	750
DEPARTMENT OF BEHAVIORAL HEALTH	6214008	PATIENT REVENUES-MEDICARE & 3RD PARTY	319	200	200	200	200	200
DEPARTMENT OF GENERAL SERVICES	6215002	RENTALS - OTHER	2,128	6,645	6,645	6,645	6,630	6,645
DEPARTMENT OF GENERAL SERVICES	6215003	LEASE REVENUES	3,742	0	0	0	0	0
OFFICE OF THE DEPUTY MAYOR FOR PLANNING & ECONOMIC DEVELOPMENT	6215003	LEASE REVENUES	23	22	22	22	22	22
METROPOLITAN POLICE DEPARTMENT	6221002	REIMBURSEMENTS FROM OTHER GOVERNMENTS	7	7	7	7	7	7
CHARGES FOR SERVICES TOTAL			**73,875**	**70,873**	**72,690**	**72,287**	**74,132**	**73,828**
			0	**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS INCOME			**0**	**0**	**0**	**0**	**0**	**0**
DEPARTMENT OF GENERAL SERVICES	6312034	INTEREST REVENUE - LEASES	1,778	1,500	1,500	1,500	1,500	1,500
DEPARTMENT OF GENERAL SERVICES	6511001	INTEREST INCOME	49	30	30	30	30	30
DISTRICT OF COLUMBIA PUBLIC SCHOOLS	6511001	INTEREST INCOME	0	0	0	0	0	0
OFFICE OF THE CHIEF FINANCIAL OFFICER	6511001	INTEREST INCOME	181,226	77,732	48,866	25,915	13,165	13,165
OFFICE OF THE DEPUTY MAYOR FOR PLANNING & ECONOMIC DEVELOPMENT	6312034	INTEREST REVENUE - LEASES	1,376	1,300	1,300	1,300	1,300	1,300
STATEHOOD INITIATIVES	6511001	INTEREST INCOME	9	5	5	5	5	5
ADVISORY NEIGHBORHOOD COMMISSIONS	6521010	REIMBURSEMENTS	2	2	2	2	2	2
ADVISORY NEIGHBORHOOD COMMISSIONS	6521195	OTHER REVENUES	2	2	2	2	2	2
BOARD OF ELECTIONS	6521195	OTHER REVENUES	2	2	2	2	2	2
CAPTIVE INSURANCE AGENCY	6521195	OTHER REVENUES	697	700	800	500	500	500
DEPARTMENT OF BUILDINGS	6521050	ZONING COMPLIANCE LETTER	4	4	4	4	4	4
DEPARTMENT OF BUILDINGS	6521191	OTHER REVENUE	17	20	20	20	20	20

Table 3-15

General Purpose Non-Tax Revenue by Source, FY 2024 - FY 2029

($ thousands)

Agency	Account	Account Description	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
DEPARTMENT OF BUILDINGS	6521192	CIVIL INFRACTION FEES	512	500	500	500	500	500
DEPARTMENT OF BUILDINGS	6521240	COMPLIANCE LETTER FOR REMOVAL OF STOP WORK ORDER	96	90	90	90	90	90
DEPARTMENT OF CORRECTIONS	6521195	OTHER REVENUES	1	1	1	1	1	1
DEPARTMENT OF ENERGY AND ENVIRONMENT	6521195	OTHER REVENUES	0	0	0	0	0	0
DEPARTMENT OF FORENSIC SCIENCES	6521195	OTHER REVENUES	12	12	12	12	12	12
DEPARTMENT OF FOR-HIRE VEHICLES	6521292	CONGESTION MANAGEMENT FEE – OTHER THAN HYBRID AND ZERO EMISSIONS	7,655	7,974	8,448	8,162	8,325	8,492
DEPARTMENT OF FOR-HIRE VEHICLES	6521293	CONGESTION MANAGEMENT FEE – HYBRID VEHICLES	851	896	941	979	998	1,018
DEPARTMENT OF FOR-HIRE VEHICLES	6521294	CONGESTION MANAGEMENT FEE – ZERO EMISSIONS VEHICLES	183	253	266	277	282	288
DEPARTMENT OF GENERAL SERVICES	6521195	OTHER REVENUES	1	1	1	1	1	1
DEPARTMENT OF GENERAL SERVICES	6521264	RENT REVENUE	426	425	425	425	425	425
DEPARTMENT OF HEALTH	6521147	COMMUNICABLE & CHRONIC DISEASE REVENUE	0	0	0	0	0	0
DEPARTMENT OF HEALTH CARE FINANCE	6521070	MISCELLANEOUS REVENUE	1,892	1,892	1,892	1,892	1,892	1,892
DEPARTMENT OF HOUSING & COMMUNITY DEV	6521087	HPAP LOAN PAYOFF	981	975	975	975	975	975
DEPARTMENT OF HOUSING & COMMUNITY DEV	6521088	HPAP LOAN REMITTANCE	458	450	450	450	450	450
DEPARTMENT OF HOUSING & COMMUNITY DEV	6521103	EMPLOYERS ASSISTANCE HOUSING PROGRAM	0	0	0	0	0	0
DEPARTMENT OF HUMAN SERVICES	6521191	OTHER REVENUE	1	1	1	1	1	1
DEPARTMENT OF INSURANCE, SECURITIES, & BANKING	6521268	INSURANCE SERVICE FEE	8	8	8	8	8	8
DEPARTMENT OF LICENSING & CONSUMER PROTECTION	6521192	CIVIL INFRACTION FEES	(523)	(523)	(523)	(523)	(523)	(523)
DEPARTMENT OF MOTOR VEHICLES	6521058	OTHER REVENUE - FREEDOM OF INFO	1	1	1	1	1	1
DEPARTMENT OF MOTOR VEHICLES	6521070	MISCELLANEOUS REVENUE	7	7	7	7	7	7
DEPARTMENT OF MOTOR VEHICLES	6521090	REGISTRATION FEE	15	15	15	15	15	15
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

Table 3-15

General Purpose Non-Tax Revenue by Source, FY 2024 - FY 2029

($ thousands)

Agency	Account	Account Description	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
DEPARTMENT OF MOTOR VEHICLES	6521176	OTHER REVENUE - DISHONORED CHECK FEES	5	5	5	5	5	5
DEPARTMENT OF MOTOR VEHICLES	6521195	OTHER REVENUES	0	0	0	0	0	0
DEPARTMENT OF PUBLIC WORKS		OTHER REVENUE - FREEDOM OF INFO	0	0	0	0	0	0
DEPARTMENT OF SMALL & LOCAL BUSINESS DEV	6521195	OTHER REVENUES	18	22	22	22	22	22
DISTRICT DEPARTMENT OF TRANSPORTATION	6521059	OTHER REVENUE - DPW FITNESS CENTER	1	0	0	0	0	0
DISTRICT DEPARTMENT OF TRANSPORTATION	6521195	OTHER REVENUES	5	4	4	4	4	4
DISTRICT DEPARTMENT OF TRANSPORTATION	6521239	ACCOUNT FOR CLEAN AIR COMPLIANCE FEE	610	550	550	550	550	550
DISTRICT OF COLUMBIA PUBLIC LIBRARY	6521081	LIBRARY BOOK FINES	50	70	70	70	70	70
DISTRICT OF COLUMBIA PUBLIC SCHOOLS	6521195	OTHER REVENUES	9	9	9	9	9	9
FIRE & EMERGENCY MEDICAL SERVICES DEPARTMENT	6521195	OTHER REVENUES	677	677	677	677	677	677
METROPOLITAN POLICE DEPARTMENT	6521007	SALE OF SURPLUS PROPERTY	991	900	900	900	900	900
METROPOLITAN POLICE DEPARTMENT	6521070	MISCELLANEOUS REVENUE	14	14	14	14	14	14
METROPOLITAN POLICE DEPARTMENT	6521195	OTHER REVENUES	502	502	502	502	502	502
OFFICE OF ADMINISTRATIVE HEARINGS	6521195	OTHER REVENUES	4	4	4	4	4	4
OFFICE OF CAMPAIGN FINANCE	6521195	OTHER REVENUES	6	9	9	9	9	9
OFFICE OF CONTRACTING AND PROCUREMENT	6521195	OTHER REVENUES	2,520	2,520	2,520	2,520	2,520	2,520
OFFICE OF PLANNING	6521057	PLANNING MAP SALES	22	22	22	22	22	22
OFFICE OF PLANNING	6521195	OTHER REVENUES	7	7	7	7	7	7
OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	6521195	OTHER REVENUES	27,797	1,000	1,000	1,000	1,000	1,000
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521001	PAY-IN-LIEU-TAX PRIVATE	19,132	19,499	19,873	19,420	19,809	20,206
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521003	UNCLAIMED PROPERTY RECEIPT	49,873	49,000	49,000	47,000	47,000	47,000
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521070	MISCELLANEOUS REVENUE	0	0	0	0	0	0
OFFICE OF THE CHIEF FINANCIAL OFFICER		OTHER REVENUE - DISHONORED CHECK FEES	160	160	160	160	160	160
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521180	OTHER REVENUE - TAX COLLECTION FEES	9,399	8,000	8,000	5,000	5,000	5,000
OFFICE OF THE CHIEF FINANCIAL OFFICER	6521195	OTHER REVENUES - (Includes CCU)	54,521	65,702	65,430	62,519	61,393	59,075
OFFICE OF THE CHIEF MEDICAL EXAMINER	6521195	OTHER REVENUES	1	1	1	1	1	1

Table 3-15

General Purpose Non-Tax Revenue by Source, FY 2024 - FY 2029

($ thousands)

Agency	Account	Account Description	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
OFFICE OF THE CHIEF TECHNOLOGY OFFICER	6521195	OTHER REVENUES	4	5	5	5	5	5
OFFICE OF THE DEPUTY MAYOR FOR PLANNING & ECONOMIC DEVELOPMENT	6521070	MISCELLANEOUS REVENUE	68	68	68	68	68	68
OFFICE OF THE DEPUTY MAYOR FOR PLANNING & ECONOMIC DEVELOPMENT	6521074	PARKING & VENDING REVENUE	4	4	4	4	4	4
OFFICE OF THE DEPUTY MAYOR FOR PLANNING & ECONOMIC DEVELOPMENT	6521195	OTHER REVENUES	1	1	1	1	1	1
OFFICE OF THE INSPECTOR GENERAL	6521195	OTHER REVENUES	59	60	60	60	60	60
OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	6521195	OTHER REVENUES	22	22	22	22	22	22
OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	6521195	OTHER REVENUES	806	806	806	806	806	806
OFFICE OF ZONING	6521195	OTHER REVENUES	1,056	850	850	850	850	850
PUBLIC SERVICE COMMISSION	6521192	CIVIL INFRACTION FEES	239	200	200	200	200	200
REPAYMENT OF LOANS AND INTEREST	6521195	OTHER REVENUES	573	500	500	500	500	500
TRANSFERS FROM UNIVERSAL PAID LEAVE FUND*		OTHER REVENUES	0	318,555	317,481	326,761	333,030	333,030
VARIOUS AGENCIES	6522001	PRIOR YEAR COST RECOVERY	48,941	30,115	30,403	29,006	27,890	27,517
MISCELLANEOUS INCOME TOTAL			**415,834**	**594,137**	**565,218**	**541,248**	**533,102**	**531,001**
TOTAL NON-TAX REVENUE			**865,118**	**1,120,786**	**1,089,222**	**1,059,563**	**1,048,938**	**1,042,364**

*FY 2025 will be the first year for the transfer of the additional payroll tax above what is needed to fund the Universal Paid Leave Fund pursuant to FY 2025 Budget Support Act (BSA).

The Account number will be reflected next year once the estimated transfers are reflected.

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 2026 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-16 reports each fund's available fund balance at the end of FY 2024. 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 2024 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 2024 Annual Comprehensive Financial Report.

The next three columns show, for FY 2025, 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 2026, 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 2027, FY 2028, and FY 2029. 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 Funds 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 2023 and FY 2024 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, FY 2025 - FY 2029

($)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
TOTAL DEDICATED TAX REVENUE	**759,471,176**	**990,302,004**	**5,292,138**	**995,594,142**	**1,039,046,494**	**0**	**1,039,046,494**	**1,037,936,599**	**1,031,868,853**	**995,326,382**
West End Library/Firehouse Maintenance (AM0 1011014)	**186,247**	**478,086**	**488**	**478,574**	**492,430**	**0**	**492,430**	**507,202**	**430,226**	**443,134**
Deed Recordation Tax		239,043			246,215			253,601	215,113	221,567
Deed Transfer Tax		239,043			246,215			253,601	215,113	221,567
Dedicated Taxes: Comm. on the Arts and Humanities (BX0 1011002)	**10,658,140**	**43,904,880**	**5,041,650**	**48,946,530**	**44,782,978**	**0**	**44,782,978**	**45,454,062**	**46,363,143**	**47,290,406**
General Sales Tax		43,904,880			44,782,978			45,454,062	46,363,143	47,290,406
Dedicated Taxes: Repayment of Revenue Bonds (DT0 1011002)	**0**	**2,257,477**	**0**	**2,257,477**	**2,259,877**	**0**	**2,259,877**	**2,260,277**	**2,256,577**	**2,261,827**
Deed Recordation Tax		2,257,477			2,259,877			2,260,277	2,256,577	2,261,827
Deed Transfer Tax		0			0			0	0	0
St Elizabeth East Campus Redevelopment (EB0 1011016)	**0**	**444,793**	**0**	**444,793**	**446,793**	**0**	**446,793**	**449,793**	**452,793**	**451,793**
Real Property Tax		303,793			303,793			303,793	303,793	303,793
General Sales Tax		141,000			143,000			146,000	149,000	148,000
Walter Reed Redevelopment Fund (EB0 1011017)	**16,049**	**638,601**	**0**	**638,601**	**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 1011020)		**0**	**0**	**0**	**0**	**0**	**0**	**1,974,892**	**2,014,390**	**2,054,678**
General Sales Tax		0			0			1,974,892	2,014,390	2,054,678
Dedicated Taxes: Convention Center Fund (EZ0 1011002)	**0**	**203,537,358**	**0**	**203,537,358**	**203,989,297**	**0**	**203,989,297**	**191,660,996**	**181,958,032**	**185,890,625**
General Sales Tax (Convention Center)		170,205,774			170,578,509			172,437,532	174,172,028	177,948,900
General Sales Tax (Destination DC)		33,331,584			33,410,788			19,223,464	7,786,004	7,941,725
Healthy Schools Fund (GD0 1011008)	**1,258,793**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
General Sales Tax		0			0			0	0	0
Nursing Homes Quality of Care Fund (HT0 1011003)	**1,251,453**	**18,020,691**	**0**	**18,020,691**	**21,569,446**	**0**	**21,569,446**	**22,000,835**	**22,440,852**	**22,889,669**
Healthcare Provider Tax		18,020,691			21,569,446			22,000,835	22,440,852	22,889,669

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, FY 2025 - FY 2029

($)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
Healthy DC Fund (HT0 1011007)	**3,665,460**	**85,478,681**	**0**	**85,478,681**	**97,510,811**	**0**	**97,510,811**	**97,486,135**	**99,435,858**	**101,424,575**
General Sales Tax		1,898,204			1,936,169			0	0	0
Insurance Premiums Tax		83,580,478			95,574,642			97,486,135	99,435,858	101,424,575
Stevie Sellows (HT0 1011009)	**645,804**	**5,387,963**	**0**	**5,387,963**	**5,387,963**	**0**	**5,387,963**	**5,387,963**	**5,387,963**	**5,387,963**
ICF-IDD Assessment		5,387,963			5,387,963			5,387,963	5,387,963	5,387,963
Hospital Fund (HT0 1011010)	**261,701**	**8,454,037**	**0**	**8,454,037**	**8,454,037**	**0**	**8,454,037**	**8,454,037**	**8,454,037**	**8,454,037**
Hospital Fee on Inpatient Net Patient Revenue		**8,454,037**			**8,454,037**			**8,454,037**	**8,454,037**	**8,454,037**
DC Provider Fee Fund (HT0 1011011)	**1,807,317**	**6,603,118**	**0**	**6,603,118**	**6,603,118**	**0**	**6,603,118**	**6,603,118**	**6,603,118**	**6,603,118**
Hospital Fee on Outpatient Gross Patient Revenue		6,603,118			6,603,118			6,603,118	6,603,118	6,603,118
Inpatient Hospital Directed Payments Provider Fee Fund (HT0 1011018)	**0**	**81,163,742**	**0**	**81,163,742**	**106,224,770**	**0**	**106,224,770**	**108,349,265**	**110,516,251**	**112,726,576**
Medicaid Hospital Inpatient Net Revenue Fee		**81,163,742**			**106,224,770**			**108,349,265**	**110,516,251**	**112,726,576**
Outpatient Hospital Directed Payments Provider Fee Fund (HT0 1011019)	**0**	**46,397,805**	**0**	**46,397,805**	**63,288,746**	**0**	**63,288,746**	**64,554,521**	**65,845,611**	**67,162,524**
Medicaid Hospital Outpatient Gross Revenue Fee		46,397,805			63,288,746			64,554,521	65,845,611	67,162,524
Dedicated Taxes: WMATA Operating (KE0 1011002)	**5,208,009**	**75,460,699**	**0**	**75,460,699**	**75,491,699**	**0**	**75,491,699**	**76,859,197**	**77,521,722**	**79,459,765**
General Sales Tax (parking)		75,460,699			75,491,699			76,859,197	77,521,722	79,459,765
Dedicated Taxes: Highway Transportation Fund (KZ0 1011002)	**0**	**21,523,000**	**0**	**21,523,000**	**21,152,000**	**0**	**21,152,000**	**20,786,000**	**20,434,000**	**20,084,000**
Motor Fuel Tax		21,523,000			21,152,000			20,786,000	20,434,000	20,084,000
Dedicated Taxes: Alc. Bev. and Cannabis Admin. (LQ0 1011002)	**289,203**	**0**	**250,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**
General Sales Tax		0			0			0	0	0
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
Child Trust Fund	**0**	**16,196,313**	**0**	**16,196,313**	**16,346,187**	**0**	**16,346,187**	**16,497,261**	**16,649,543**	**19,341,043**
Sports Wagering		16,196,313			16,346,187			16,497,261	16,649,543	19,341,043
Sub Total - GENERAL FUND	**25,248,176**	**794,447,245**	**5,292,138**	**799,739,383**	**853,138,753**	**0**	**853,138,753**	**848,424,156**	**845,902,717**	**861,064,333**

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, FY 2025 - FY 2029

($)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
Baseball Revenue Dedicated Taxes (BK0 4661001)	**42,556,000**	**77,067,786**	**0**	**77,067,786**	**78,745,019**	**0**	**78,745,019**	**80,099,769**	**81,521,803**	**27,115,988**
General Sales Tax		16,381,709			16,639,779			16,863,878	17,102,628	17,344,759
Public Utility Tax		7,851,166			7,842,165			7,806,577	7,770,989	7,833,156
Toll Telecommunications Tax		2,066,911			1,996,995			1,921,754	1,949,666	1,938,073
Ballpark Fee		50,768,000			52,266,080			53,507,560	54,698,520	0
Tax Increment Financing Program (TX0 4261001)	**70,857,000**	**43,924,000**	**0**	**43,924,000**	**44,913,000**	**0**	**44,913,000**	**46,263,000**	**39,931,000**	**41,210,000**
Real Property Tax		14,829,000			14,465,000			15,109,000	10,497,000	10,850,000
General Sales Tax		29,095,000			30,448,000			31,154,000	29,434,000	30,360,000
Dedicated Tax - PILOT (TY0 4461001)	**137,005,000**	**26,613,000**	**0**	**26,613,000**	**12,992,000**	**0**	**12,992,000**	**12,862,000**	**13,171,000**	**13,527,000**
Real Property Tax		17,742,000			12,992,000			12,862,000	13,171,000	13,527,000
General Sales Tax		8,871,000			0			0	0	0
Housing Production Trust Fund - HPTF (UZ0 4361003)	**483,805,000**	**48,249,973**	**0**	**48,249,973**	**49,257,722**	**0**	**49,257,722**	**50,287,674**	**51,342,333**	**52,409,061**
Deed Recordation Tax		24,951,421			25,296,379			25,346,567	26,066,574	26,661,678
Deed Transfer Tax		20,273,352			20,936,143			21,915,907	22,250,559	22,722,183
Economic Interest		3,025,200			3,025,200			3,025,200	3,025,200	3,025,200
Sub Total - ENTERPRISE FUND	**734,223,000**	**195,854,759**	**0**	**195,854,759**	**185,907,741**	**0**	**185,907,741**	**189,512,443**	**185,966,136**	**134,262,049**

Table 3-16A

Dedicated Tax Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE	**827,244,316**	**881,662,056**	**873,140,180**	**759,471,176**
West End Library/Firehouse Maintenance (AM0 1011014)	**492,606**	**911,844**	**370,835**	**186,247**
Deed Recordation Tax	246,303	0	185,417	0
Deed Transfer Tax	246,303	0	185,417	0
	0	0	0	0
Dedicated Taxes: Comm. on the Arts and Humanities (BX0 1011002)	**42,200,296**	**13,302,496**	**43,044,302**	**10,658,140**
General Sales Tax	42,200,296	0	43,044,302	0
	0	0	0	0
Dedicated Taxes: Repayment of Revenue Bonds (DT0 1011002)	**3,765,226**	**0**	**2,253,476**	**0**
Deed Recordation Tax	2,077,143		2,253,476	
Deed Transfer Tax	1,688,083		0	
	0		0	
St. Elizabeth East Campus Redevelopment (EB0 1011016)	**247,974**	**855,560**	**434,491**	**0**
Property Tax	**112,883**	**0**	**303,793**	**0**
General Sales Tax	**135,091**	**0**	**130,698**	**0**
	0	0	0	0
Walter Reed Redevelopment Fund (EB0 1011017)	**638,601**	**66,539**	**637,893**	**16,049**
Property Tax	**638,601**	**0**	**637,893**	**0**
Dedicated Taxes: Convention Center Fund (EZ0 1011002)	**176,794,170**	**0**	**199,296,975**	**0**
General Sales Tax	176,794,170	0	199,296,975	0
		0		0
Healthy Schools Fund (GD0 1011008)	**5,690,000**	**1,072,560**	**5,690,000**	**1,258,793**
General Sales Tax	5,690,000	0	5,690,000	0
Nursing Homes Quality of Care Fund (HT0 1011003)	**19,310,258**	**6,872,308**	**19,144,642**	**1,251,453**
Healthcare Provider Tax	19,310,258	0	19,144,642	0
		0		0
Healthy DC Fund (HT0 1011007)	**70,838,747**	**14,015,126**	**77,434,281**	**3,665,460**
General Sales Tax	2,229,683	0	1,860,985	0
Insurance Premiums Tax	68,609,064	0	75,573,296	0
		0		0
Stevie Sellow's (HT0 1011009)	**5,595,478**	**1,431,003**	**5,324,555**	**645,804**
ICF-IDD Assessment	5,595,478	0	5,324,555	0
		0		0
Hospital Assessment Tax (HT0 1011010)	**8,454,038**	**137,630**	**8,715,737**	**261,701**
Medicaid Hospital Inpatient Fee	**8,454,038**	**0**	**8,715,737**	**0**
	0	0	0	0
DC Provider Fee (HT0 1011011)	**5,532,061**	**6,306,930**	**7,339,378**	**1,807,317**
Medicaid Hospital Outpatient Fee	5,532,061	0	7,339,378	0
	0	0	0	0
Dedicated Taxes: WMATA Operating (KE0 1011002)	**75,646,228**	**7,160,848**	**75,255,876**	**5,208,009**
General Sales Tax (parking)	75,646,228	0	75,255,876	0
		0		0
Dedicated Taxes: Highway Transportation Fund (KZ0 1011002)	**22,484,996**	**0**	**21,778,305**	**0**
Motor Fuel Tax	22,484,996	0	21,778,305	0
		0		0
Dedicated Taxes: Alc. Bev. and Cannabis Admin. (LQ0 1011002)	**1,170,000**	**637,750**	**870,000**	**289,203**
General Sales Tax	1,170,000	0	870,000	0

Table 3-16A

Dedicated Tax Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
Pay As You Go Dedicated Taxes: WMATA Capital (PA0 1011004)	**178,500,000**	**0**	**178,500,000**	**0**
General Sales Tax	178,500,000	0	178,500,000	0
		0		0
Gambling Addiction Treatment & Research (RM0 1011012)	**200,000**	**172,460**	**0**	**0**
Sports Wagering	200,000		0	
Sub Total - GENERAL FUND	**617,560,679**	**52,943,056**	**646,090,747**	**25,248,176**
Baseball Revenue Dedicated Taxes (BK0 4661001)	**72,529,985**	**42,740,000**	**74,776,270**	**42,556,000**
General Sales Tax	15,748,056		13,871,558	
Public Utility Tax	7,815,725		7,323,929	
Toll Telecommunications Tax	2,176,985		2,061,661	
Ballpark Fee	46,789,219		51,519,122	
Tax Increment Financing Program (TX0 4261001)	**39,861,567**	**50,877,000**	**44,334,171**	**70,857,000**
Real Property Tax	15,198,077		15,253,993	
General Sales Tax	24,663,489		29,080,177	
Dedicated Tax - PILOT (TY0 4461001)	**50,845,824**	**93,650,000**	**60,675,361**	**137,005,000**
Real Property Tax	27,782,301		36,345,624	
General Sales Tax	23,063,523		24,329,737	
Housing Production Trust Fund - HPTF (UZ0 4361003)	**46,446,261**	**641,452,000**	**47,263,632**	**483,805,000**
Deed Recordation Tax	27,189,589		23,094,209	
Deed Transfer Tax	18,404,352		22,099,027	
Economic Interest	852,320		2,070,395	
Sub Total - ENTERPRISE FUND	**209,683,637**	**828,719,000**	**227,049,433**	**734,223,000**

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 2026 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3- 12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-17 reports each fund's available fund balance at the end of FY 2024. 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 2024 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 2024 Annual Comprehensive Financial Report.

The next three columns show, for FY 2025, 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 2026, 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 2027, FY 2028, and FY 2029. 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 2023 and FY 2024 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."

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
A. Governmental Direction and Support										
Executive Office of the Mayor (AA0)	**69,686**	**20,000**	**46,572**	**66,572**	**23,114**	**0**	**23,114**	**23,114**	**23,114**	**23,114**
1060007 Office of Veterans Affairs Fund	69,686	20,000	46,572	66,572	23,114	0	23,114	23,114	23,114	23,114
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)	**2,706,550**	**2,600,000**	**0**	**2,600,000**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
1060420 Inspector General Support Fund	2,706,550	2,600,000	0	2,600,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Board of Ethics and Government Accountability (AG0)	**334,146**	**100,611**	**303,645**	**404,256**	**246,700**	**0**	**246,700**	**246,700**	**246,700**	**246,700**
1060013 Accountability Fund	210,084	40,407	194,221	234,628	106,428	0	106,428	106,428	106,428	106,428
1060029 Lobbyist Fund	124,062	60,204	109,424	169,628	140,272	0	140,272	140,272	140,272	140,272
Department of General Services (AM0)	**283,486**	**2,269,185**	**0**	**2,269,185**	**2,270,000**	**0**	**2,270,000**	**2,270,000**	**2,270,000**	**2,270,000**
1060009 Special Purpose Fund	(2,200)	0	0	0	0	0	0	0	0	0
1060193 Special Purpose Fund (Non-DC Agencies)	0	1,433,906	0	1,433,906	1,434,000	0	1,434,000	1,434,000	1,434,000	1,434,000
1060206 Eastern Market Enterprise Fund	55,626	835,279	0	835,279	836,000	0	836,000	836,000	836,000	836,000
1060430 DCPS Rental Revenue	230,059	0	0	0	0	0	0	0	0	0
Office of Finance and Resource Management (AS0)	**0**	**222,703**	**0**	**222,703**	**222,703**	**0**	**222,703**	**222,703**	**222,703**	**222,703**
1060192 Utilities Payment for Non-DC Agencies	0	222,703	0	222,703	222,703	0	222,703	222,703	222,703	222,703

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
Office of the Chief Financial Officer (AT0)	**9,484,731**	**66,361,637**	**0**	**66,361,637**	**34,430,865**	**0**	**34,430,865**	**34,430,865**	**34,430,865**	**34,430,865**
1060020 Health Benefit Fees	0	7,815,000	0	7,815,000	9,000,000	0	9,000,000	9,000,000	9,000,000	9,000,000
1060030 Payroll Service Fees	0	400,000	0	400,000	276,664	0	276,664	276,664	276,664	276,664
1060038 Service Contracts	0	1,550,000	0	1,550,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
1060048 Dishonored Check Fees	0	575,000	0	575,000	575,000	0	575,000	575,000	575,000	575,000
1060052 Recorder of Deeds Surcharge	863,854	700,000	0	700,000	700,000	0	700,000	700,000	700,000	700,000
1060059 Drug Pre Trust	0	20,000	0	20,000	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	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
1060086 Unclaimed Property Contingency Fund	0	4,995,000	0	4,995,000	3,800,000	0	3,800,000	3,800,000	3,800,000	3,800,000
1060090 Defined Contribution Plan Administration	0	820,426	0	820,426	825,000	0	825,000	825,000	825,000	825,000
1060105 DC Lottery Reimbursement	0	2,106,092	0	2,106,092	2,169,075	0	2,169,075	2,169,075	2,169,075	2,169,075
1060116 OPEB Trust Admniistration	0	1,163,558	0	1,163,558	1,700,000	0	1,700,000	1,700,000	1,700,000	1,700,000
1060119 Tobacco Fund Reimbursement	0	158,934	0	158,934	165,126	0	165,126	165,126	165,126	165,126
1060299 OFT Central Collections Unit (CCU) O Type	0	14,509,627	0	14,509,627	6,500,000	0	6,500,000	6,500,000	6,500,000	6,500,000
1060427 Child Wealth Investment Fund	8,620,877	12,131,000	0	12,131,000	0	0	0	0	0	0
Office of the Secretary (BA0)	**0**	**1,100,000**	**0**	**1,100,000**	**1,100,000**	**0**	**1,100,000**	**1,100,000**	**1,100,000**	**1,100,000**
1060197 Distribution Fees	0	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000
D.C. Department of Human Resources (BE0)	**(11,112)**	**8,797,781**	**0**	**8,797,781**	**8,995,160**	**0**	**8,995,160**	**8,995,160**	**8,995,160**	**8,995,160**
1060091 Defined Benefits Retirement Program	0	562,719	0	562,719	335,160	0	335,160	335,160	335,160	335,160
1060123 Agreement with Independent Agencies	(11,112)	156,466	0	156,466	0	0	0	0	0	0
1060208 Reimbursable from Other Governments	0	178,141	0	178,141	160,000	0	160,000	160,000	160,000	160,000

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
1060399 Health Benefit Assessment	0	7,900,456	0	7,900,456	8,500,000	0	8,500,000	8,500,000	8,500,000	8,500,000
Office of the Attorney General (CB0)	**32,065,511**	**13,688,000**	**21,300,923**	**34,988,923**	**22,091,000**	**0**	**22,091,000**	**20,087,000**	**16,033,000**	**14,830,000**
1060009 Special Purpose Revenue Fund	(13,756)	0	0	0	0	0	0	0	0	0
1060035 Child Spt - TANF/AFDC Collections	4,290,402	2,020,000	1,668,703	3,688,703	1,800,000	0	1,800,000	1,800,000	1,800,000	1,800,000
1060051 Child Spt - Interest Income	0	0	0	0	0	0	0	0	0	0
1060092 Nuisance Abatement - CB0	56,700	8,000	0	8,000	16,000	0	16,000	15,000	13,000	12,000
1060094 Litigation Support Fund	21,060,194	11,000,000	16,000,000	27,000,000	18,000,000	0	18,000,000	16,000,000	13,000,000	12,000,000
1060098 Attorney General Restitution Fund	6,516,632	500,000	3,482,220	3,982,220	2,100,000	0	2,100,000	1,500,000	1,200,000	1,000,000
1060414 Vulnerable Adult & Elderly Exploit. Fund	155,339	10,000	150,000	160,000	25,000	0	25,000	22,000	20,000	18,000
1060415 Tenant Receivership Abatement Fund	0	150,000	0	150,000	150,000	0	150,000	750,000	0	0
Office of Contracting and Procurement (PO0)	**0**	**2,592,575**	**0**	**2,592,575**	**5,800,000**	**0**	**5,800,000**	**5,800,000**	**5,800,000**	**5,800,000**
1060258 DC Surplus Personal Property Sales Oper.	0	2,592,575	0	2,592,575	5,800,000	0	5,800,000	5,800,000	5,800,000	5,800,000
Captive Insurance Agency (RJ0)	**908,484**	**850,000**	**0**	**850,000**	**850,000**	**0**	**850,000**	**850,000**	**850,000**	**850,000**
1060146 Subrogation Fund	795,118	750,000	0	750,000	750,000	0	750,000	750,000	750,000	750,000
1060196 Captive Insurance Fund	113,365	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
Office of the Chief Technology Officer (TO0)	**3,551,533**	**12,655,730**	**3,551,533**	**16,207,263**	**26,775,715**	**0**	**26,775,715**	**26,775,715**	**26,775,715**	**26,775,715**
1060025 DC NET Services Support	3,551,533	11,873,894	3,551,533	15,425,427	25,941,000	0	25,941,000	25,941,000	25,941,000	25,941,000
1060195 SERV US Program	0	781,836	0	781,836	834,715	0	834,715	834,715	834,715	834,715
Sub-total: Governmental Direction and Support	**49,409,064**	**111,258,222**	**25,202,673**	**136,460,896**	**103,805,257**	**0**	**103,805,257**	**101,801,257**	**97,747,257**	**96,544,257**

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
B. Economic Development and Regulation										
Office of Planning (BD0)	**25,967**	**50,000**	**0**	**50,000**	**30,000**	**0**	**30,000**	**30,000**	**30,000**	**30,000**
1060236 Hist. Landmark & Hist. Dist. Filing Fees	25,967	50,000	0	50,000	30,000	0	30,000	30,000	30,000	30,000
Commission on the Arts and Humanities (BX0)	**2,500,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1060004 Arts and Humanities Enterprise Fund	2,500,000	0	0	0	0	0	0	0	0	0
Office of Cable TV, Film, Music, and Entertainment (CI0)	**474,786**	**7,328,629**	**0**	**7,328,629**	**6,800,000**	**0**	**6,800,000**	**6,500,000**	**6,300,000**	**6,000,000**
1060009 Special Purpose Revenue Fund	474,786	7,328,629	0	7,328,629	6,800,000	0	6,800,000	6,500,000	6,300,000	6,000,000
Office of the Tenant Advocate (CQ0)	**398,684**	**569,000**	**191,438**	**760,438**	**600,000**	**0**	**600,000**	**600,000**	**600,000**	**600,000**
1060261 Rental Unit Fee Fund	398,684	569,000	191,438	760,438	600,000	0	600,000	600,000	600,000	600,000
Dept. of Housing and Community Development (DB0)	**569,722**	**4,200,000**	**0**	**4,200,000**	**3,857,700**	**0**	**3,857,700**	**3,857,700**	**3,857,700**	**3,857,700**
1060027 HPAP - Repay	24	1,300,000	0	1,300,000	957,700	0	957,700	957,700	957,700	957,700
1060069 DHCD Unified Fund	569,698	2,900,000	0	2,900,000	2,900,000	0	2,900,000	2,900,000	2,900,000	2,900,000
	0									
Office of the Deputy Mayor for Econ. Develop. (EB0)	**7,376,439**	**10,773,665**	**1,179,550**	**11,953,215**	**5,300,000**	**0**	**5,300,000**	**5,300,000**	**5,300,000**	**5,300,000**
1060063 Industrial Revenue Bond Program	(630)	1,440,357	0	1,440,357	1,300,000	0	1,300,000	1,300,000	1,300,000	1,300,000
1060099 Walter Reed Reinvestment Fund	2,541,012	5,029,546	1,179,550	6,209,096	0	0	0	0	0	0
1060131 AWC & NCRC Development	4,836,057	4,303,762	0	4,303,762	4,000,000	0	4,000,000	4,000,000	4,000,000	4,000,000

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
(ED Special Acct)										
Dept. of Small and Local Business Development (EN0)	**219,203**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1060134 Small Business Capital Access Fund	218,003	0	0	0	0	0	0	0	0	0
1060303 Streetscape Loan Relief Fund - O Type	1,200	0	0	0	0	0	0	0	0	0
Business Improvements Districts Transfer (ID0)	**0**	**56,000,000**	**0**	**56,000,000**	**39,000,000**	**0**	**39,000,000**	**39,000,000**	**39,000,000**	**39,000,000**
1060238 Business Improvement Districts (BIDS)	0	56,000,000	0	56,000,000	39,000,000	0	39,000,000	39,000,000	39,000,000	39,000,000
Sub-total: Economic Development and Regulation	**11,564,800**	**78,921,294**	**1,370,988**	**80,292,282**	**55,587,700**	**0**	**55,587,700**	**55,287,700**	**55,087,700**	**54,787,700**
C. Public Safety and Justice										
Metropolitan Police Department (FA0)	**(29,106)**	**6,427,947**	**0**	**6,427,947**	**6,427,947**	**0**	**6,427,947**	**6,427,947**	**6,427,947**	**6,427,947**
1060208 Reimbursable from Other Governments	(29,106)	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	3,410,000	3,410,000	3,410,000
Fire and Emergency Medical Services Dept. (FB0)	**(199,147)**	**1,800,460**	**0**	**1,800,460**	**1,799,460**	**0**	**1,799,460**	**1,799,460**	**1,799,460**	**1,799,460**
1060194 Automated Ext Defib Reg Fee Fund	0	1,000	0	1,000	0	0	0	0	0	0
1060208 Reimbursable from Other Governments	(199,147)	1,015,460	0	1,015,460	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

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
District of Columbia National Guard (FK0)	**113,142**	**30,000**	**0**	**30,000**	**30,000**	**0**	**30,000**	**30,000**	**30,000**	**30,000**
1060208 Reimbursable from Other Governments	113,142	30,000	0	30,000	30,000	0	30,000	30,000	30,000	30,000
Department of Corrections (FL0)	**3,097,632**	**17,653,136**	**0**	**17,653,136**	**18,248,665**	**0**	**18,248,665**	**18,248,665**	**18,248,665**	**18,248,665**
1060006 Corrections Trustee Reimbursement	2,550,544	15,404,471	0	15,404,471	16,000,000	0	16,000,000	16,000,000	16,000,000	16,000,000
1060014 Concession Income	73,352	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	473,736	248,665	0	248,665	248,665	0	248,665	248,665	248,665	248,665
Office of Victim Services and Justice Grants (FO0)	**2,556,661**	**600,000**	**0**	**600,000**	**600,000**	**2,556,661**	**3,156,661**	**600,000**	**600,000**	**600,000**
1060356 Crime Victims Assistance Fund	2,556,661	600,000	0	600,000	600,000	2,556,661	3,156,661	600,000	600,000	600,000
Office of the Chief Medical Examiner (FX0)	**64,041**	**318,000**	**3,795**	**321,795**	**318,000**	**0**	**318,000**	**318,000**	**318,000**	**318,000**
1060419 Medical Examiner Pathology and Toxicology	64,041	318,000	3,795	321,795	318,000	0	318,000	318,000	318,000	318,000
Department of Youth Rehabilitation Service (JZ0)	**120,400**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1060421 US Marshall Detention Services Agreement	120,400	0	0	0	0	0	0	0	0	0
Office of Unified Communications (UC0)	**10,581,107**	**12,711,841**	**4,040,916**	**16,752,757**	**12,596,781**	**6,540,191**	**19,136,972**	**12,596,781**	**12,596,781**	**12,596,781**
1060208 Reimbursable from Other Governments	180,264	251,841	0	251,841	236,781	180,264	417,045	236,781	236,781	236,781
1060232 Prepaid Wireless 911 Charges	763,053	360,000	658,250	1,018,250	360,000	104,803	464,803	360,000	360,000	360,000
1060382 911 & 311 Assessments	9,637,790	12,100,000	3,382,666	15,482,666	12,000,000	6,255,124	18,255,124	12,000,000	12,000,000	12,000,000

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
Sub-total: Public Safety and Justice	**16,304,730**	**39,541,384**	**4,044,711**	**43,586,095**	**40,020,853**	**9,096,852**	**49,117,705**	**40,020,853**	**40,020,853**	**40,020,853**
D. Public Education Systems										
District of Columbia Public Library (CE0)	**2,149,946**	**1,070,000**	**280,000**	**1,350,000**	**1,320,000**	**0**	**1,320,000**	**1,320,000**	**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	295,927	320,000	180,000	500,000	320,000	0	320,000	320,000	320,000	320,000
1060302 Revenue Generating Activities	1,840,839	750,000	100,000	850,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Department of Employment Services (CF0)	**10,498,394**	**65,868,140**	**5,540,096**	**71,408,236**	**58,772,165**	**5,549,469**	**64,321,634**	**60,072,509**	**61,450,872**	**62,911,938**
1060009 Special Purpose Revenue Fund	0	6,780	0	6,780	6,780	0	6,780	6,780	6,780	6,780
1060073 Workers' Compensation Special Fund	7,849,469	0	2,300,000	2,300,000	0	5,549,469	5,549,469	0	0	0
1060078 Workers' Compensation Admin.	0	20,557,204	0	20,557,204	20,628,000	0	20,628,000	20,628,000	20,628,000	20,628,000
1060083 UI Interest/Penalties	(44,178)	2,654,735	0	2,654,735	2,655,000	0	2,655,000	2,655,000	2,655,000	2,655,000
1060103 Wage Theft	0	350,000	193,990	543,990	350,000	0	350,000	350,000	350,000	350,000
1060104 DC Jobs Trust Fund	306,624	629,421	0	629,421	600,000	0	600,000	600,000	600,000	600,000
1060109 Universal Paid Leave Administration Fund	0	28,810,000	0	28,810,000	21,672,385	0	21,672,385	22,972,729	24,351,092	25,812,158
1060117 UI Administrative Assessment	2,206,963	12,800,000	3,046,106	15,846,106	12,800,000	0	12,800,000	12,800,000	12,800,000	12,800,000
1060416 Apprenticeship Fees	179,517	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000
District of Columbia Public Schools (GA0)	**7,871,598**	**6,689,249**	**500,000**	**7,189,249**	**6,051,385**	**7,303,898**	**13,355,283**	**6,051,385**	**6,051,385**	**6,051,385**
1060031 ROTC	62,745	1,020,399	0	1,020,399	1,090,966	62,745	1,153,711	1,090,966	1,090,966	1,090,966
1060055 Custodial	0	350,000	0	350,000	350,000	0	350,000	350,000	350,000	350,000
1060066 Security	0	800,000	0	800,000	800,000	0	800,000	800,000	800,000	800,000
1060075 Cafeteria	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
1060087 Vending Machine Sales	0	35,000	0	35,000	35,000	0	35,000	35,000	35,000	35,000
1060111 Parking Fees - GA0	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
1060135 DHHS Afterschool Prog-Copayment	154,087	0	0	0	0	0	0	0	0	0
1060139 E-Rate Education Fund	146,930	0	0	0	0	146,930	146,930	0	0	0
1060144 DCPS Nonprofit School Food Service	7,094,223	2,733,850	0	2,733,850	2,025,419	7,094,223	9,119,642	2,025,419	2,025,419	2,025,419
1060147 DCPS School Facility Fund	413,612	550,000	500,000	1,050,000	550,000	0	550,000	550,000	550,000	550,000
District of Columbia Public Charter School Board (GB0)	**3,960,284**	**14,043,000**	**383,000**	**14,426,000**	**14,019,673**	**0**	**14,019,673**	**14,019,673**	**14,019,673**	**14,019,673**
1060324 Administrative Fees	3,960,284	14,043,000	383,000	14,426,000	14,019,673	0	14,019,673	14,019,673	14,019,673	14,019,673
Office of the State Superintendent of Education (GD0)	**20,943,077**	**1,032,307**	**0**	**1,032,307**	**1,005,000**	**0**	**1,005,000**	**1,005,000**	**1,005,000**	**1,005,000**
1060041 State Superintendent of Education Fees	0	285,000	0	285,000	285,000	0	285,000	285,000	285,000	285,000
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
1060068 Charter School Credit Enhancement Fund	20,795,381	0	0	0	0	0	0	0	0	0
1060264 Site Evaluation	0	527,307	0	527,307	500,000	0	500,000	500,000	500,000	500,000
Department of Parks and Recreation (HA0)	**1,343,396**	**3,000,000**	**0**	**3,000,000**	**4,000,000**	**0**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
1060009 Special Purpose Revenue Fund	45,787	0	0	0	0	0	0	0	0	0
1060026 Enterprise Fund Account	1,297,608	3,000,000	0	3,000,000	4,000,000	0	4,000,000	4,000,000	4,000,000	4,000,000
Sub-total: Public Education Systems	**46,766,694**	**91,702,696**	**6,703,096**	**98,405,792**	**85,168,223**	**12,853,367**	**98,021,590**	**86,468,567**	**87,846,930**	**89,307,996**
E. Human Support Services										

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
Department of Health (HC0)	**5,663,151**	**24,404,833**	**0**	**24,404,833**	**27,569,129**	**0**	**27,569,129**	**27,569,129**	**27,569,129**	**27,569,129**
1060050 SHPDA Fees	623	1,264,719	0	1,264,719	1,143,000	0	1,143,000	1,143,000	1,143,000	1,143,000
1060053 Vital Records Revenue	0	2,814,426	0	2,814,426	2,350,000	0	2,350,000	2,350,000	2,350,000	2,350,000
1060133 Pharmacy Protection	41,477	2,312,201	0	2,312,201	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
1060136 Radiation Protection	0	150,782	0	150,782	36,000	0	36,000	36,000	36,000	36,000
1060151 Health Occupation Fund	2,844,414	12,891,295	0	12,891,295	17,043,000	0	17,043,000	17,043,000	17,043,000	17,043,000
1060157 Health Facility Fee	54,790	0	0	0	0	0	0	0	0	0
1060166 SHPDA Admission Fee	319,952	531,079	0	531,079	547,011	0	547,011	547,011	547,011	547,011
1060168 EMS Fees	0	147,279	0	147,279	151,697	0	151,697	151,697	151,697	151,697
1060171 ICF / MR Fees & Fines	0	178,971	0	178,971	184,340	0	184,340	184,340	184,340	184,340
1060173 Civic Monetary Penalties	2,382,804	0	0	0	0	0	0	0	0	0
1060186 DOH - Regulatory Enforcement Fund	8,784	0	0	0	0	0	0	0	0	0
1060188 Communicable and Chronic Disease	0	4,114,081	0	4,114,081	4,114,081	0	4,114,081	4,114,081	4,114,081	4,114,081
1060404 Community Healthcare Financing Fund	6,530	0	0	0	0	0	0	0	0	0
1060429 Animal Education and Outreach Fund	3,776	0	0	0	0	0	0	0	0	0
Department of Health Care Finance (HT0)	**11,139,540**	**6,408,261**	**605,889**	**7,014,150**	**10,573,817**	**0**	**10,573,817**	**10,573,817**	**10,573,817**	**10,573,817**
1060128 Medicaid Collections - 3rd Party Liability	3,269,515	3,794,846	0	3,794,846	2,800,000	0	2,800,000	2,800,000	2,800,000	2,800,000
1060132 Bill of Rights - (Grievance and Appeals)	1,328,571	2,613,415	0	2,613,415	2,691,817	0	2,691,817	2,691,817	2,691,817	2,691,817
1060137 Medicaid Recovery Audit Contractor	0	0	0	0	0	0	0	0	0	0
1060138 Assessment Fund	42,918	0	5,889	5,889	0	0	0	0	0	0
1060386 Individual Insur Mkt Afford & Stability	6,498,537	0	600,000	600,000	5,082,000	0	5,082,000	5,082,000	5,082,000	5,082,000

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
Department of Human Services (JA0)	**314,236**	**180,000**	**0**	**180,000**	**330,000**	**0**	**330,000**	**330,000**	**330,000**	**330,000**
1060039 SSI Payback	314,236	180,000	0	180,000	315,000	0	315,000	315,000	315,000	315,000
1060085 Food Stamps Collection - Fraud	0	0	0	0	15,000	0	15,000	15,000	15,000	15,000
Department on Disabilities Services (JM0)	**3,528,434**	**10,381,801**	**0**	**10,381,801**	**10,381,801**	**3,563,433**	**13,945,234**	**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	3,563,433	8,781,801	0	8,781,801	8,781,801	3,563,433	12,345,234	8,781,801	8,781,801	8,781,801
1060095 Randolph Shepherd Unassigned Facilities	(34,999)	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
Child and Family Services Agency (RL0)	**0**	**1,000,000**	**0**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**0**
1060017 Social Security Cost of Care	0	1,000,000	0	1,000,000	0	0	0	0	0	0
Department of Behavioral Health (RM0)	**29,745,126**	**18,630,500**	**0**	**18,630,500**	**2,375,000**	**16,000,000**	**18,375,000**	**2,375,000**	**2,375,000**	**2,375,000**
1060070 DMH Federal Beneficiary Reimbursement	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
1060123 Agreement with Independent Agencies	0	50,000	0	50,000	50,000	0	50,000	50,000	50,000	50,000
1060145 DMH Medicare & 3rd Party Reimbursement	3,441,896	2,900,000	0	2,900,000	1,300,000	0	1,300,000	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	26,303,230	14,655,500	0	14,655,500	0	16,000,000	16,000,000	0	0	0
Sub-total: Human Support Services	**50,390,486**	**61,005,396**	**605,889**	**61,611,284**	**51,229,747**	**19,563,433**	**70,793,180**	**51,229,747**	**51,229,747**	**51,229,747**
F. Operations and Infrastructure										

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
Dept. of Licensing & Consumer Protection (CR0)	**11,548,252**	**24,102,833**	**4,141,165**	**28,243,998**	**18,950,000**	**0**	**18,950,000**	**18,810,000**	**18,950,000**	**18,810,000**
1060265 R-E Guar. & Educ. Fund	1,097,106	75,000	370,000	445,000	250,000	0	250,000	250,000	250,000	250,000
1060266 R-E Appraisal Fee	272,576	40,000	34,000	74,000	200,000	0	200,000	60,000	200,000	60,000
1060267 OPLA - Special Account	2,769,435	5,850,000	1,089,365	6,939,365	5,800,000	0	5,800,000	5,800,000	5,800,000	5,800,000
1060272 Basic Business License Fund	3,663,163	11,017,000	1,455,855	12,472,855	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
1060277 DC Combat Sports Commission Fund	74,083	70,000	87,704	157,704	100,000	0	100,000	100,000	100,000	100,000
1060283 Corporate Recordation Fund	3,639,221	6,800,000	1,104,241	7,904,241	7,300,000	0	7,300,000	7,300,000	7,300,000	7,300,000
1060284 Vending Regulation Fund	32,669	250,833	0	250,833	300,000	0	300,000	300,000	300,000	300,000
Department of Buildings (CU0)	**4,744,499**	**14,465,995**	**1,774,052**	**16,240,047**	**13,758,159**	**1,300,000**	**15,058,159**	**13,758,159**	**13,758,159**	**13,758,159**
1060263 Nuisance Abatement	3,395,421	5,769,159	986,437	6,755,596	5,769,159	1,300,000	7,069,159	5,769,159	5,769,159	5,769,159
1060279 Green Building Fund	1,349,078	1,011,497	787,615	1,799,112	1,011,000	0	1,011,000	1,011,000	1,011,000	1,011,000
1060285 Expedited Building Permit Review Program	0	7,685,339	0	7,685,339	6,978,000	0	6,978,000	6,978,000	6,978,000	6,978,000
Public Service Commission (DH0)	**1,271,067**	**20,147,704**	**18,236**	**20,165,940**	**20,147,704**	**0**	**20,147,704**	**20,147,704**	**20,147,704**	**20,147,704**
1060129 Operating - Utility Assessment	1,232,831	20,147,704	0	20,147,704	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	0	0	0	0	0
Office of the People's Counsel (DJ0)	**604,086**	**12,944,962**	**0**	**12,944,962**	**12,944,962**	**0**	**12,944,962**	**12,944,962**	**12,944,962**	**12,944,962**
1060127 Advocate for Consumers	604,086	12,944,962	0	12,944,962	12,944,962	0	12,944,962	12,944,962	12,944,962	12,944,962
District Department of Transportation (KA0)	**18,137,686**	**23,475,000**	**0**	**23,475,000**	**22,820,000**	**6,061,654**	**28,881,654**	**22,820,000**	**22,820,000**	**22,820,000**
1060260 General O Type Revenue Sources	0	1,000,000	0	1,000,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
1060280 Wash Met Area Transit Authority Projects	214,870	800,000	0	800,000	0	0	0	0	0	0

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
1060281 DC Circulator Fund - NPS Mall Route - KA0	743,222	900,000	0	900,000	0	0	0	0	0	0
1060300 Tree Fund (Est DC Act 14-614)	(483,198)	2,000,000	0	2,000,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
1060321 Mall Tunnel Lighting	0	275,000	0	275,000	320,000	0	320,000	320,000	320,000	320,000
1060333 DDOT Enterprise Fund - Non Tax Revenues	746,756	4,500,000	0	4,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000
1060336 Bicycle Sharing Fund	6,061,654	10,000,000	0	10,000,000	10,000,000	6,061,654	16,061,654	10,000,000	10,000,000	10,000,000
1060338 Parking Meter Pay by Phone Transn Fee	176,589	3,500,000	0	3,500,000	3,500,000	0	3,500,000	3,500,000	3,500,000	3,500,000
1060340 Vision Zero Pedestrian & Bicycle Safety	187,748	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
1060341 PEPCO Cost-Sharing Fund (DC PLUG)	10,490,044	0	0	0	0	0	0	0	0	0
1060428 Vision Zero Enhance Omnibus Amend Act	0	0	0	0	0	0	0	0	0	0
Washington Metropolitan Area Transit Authority (KE0)	**238,867**	**37,000,000**	**0**	**37,000,000**	**34,000,000**	**0**	**34,000,000**	**34,000,000**	**34,000,000**	**34,000,000**
1060019 Parking Meter WMATA	238,867	37,000,000	0	37,000,000	34,000,000	0	34,000,000	34,000,000	34,000,000	34,000,000
Department of Energy and Environment (KG0)	**32,676,418**	**137,901,476**	**10,896,969**	**148,798,444**	**146,610,462**	**3,139,108**	**149,749,570**	**146,610,462**	**146,610,462**	**135,110,462**
1060036 Fishing License	104,816	91,800	39,610	131,410	93,000	0	93,000	93,000	93,000	93,000
1060058 Underground Storage Tank Fines & Fees	0	450,000	3,821	453,821	450,000	0	450,000	450,000	450,000	450,000
1060154 Storm Water Fees	1,085,151	2,100,000	759,539	2,859,539	2,100,000	0	2,100,000	2,100,000	2,100,000	2,100,000
1060155 Mold Assessment and Remediation Fund	53,073	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000
1060159 Product Stewardship Fund	126,740	207,421	0	207,421	205,000	0	205,000	205,000	205,000	205,000
1060167 Storm Water In Lieu Fee	(40,000)	20,000	0	20,000	0	0	0	0	0	0
1060174 Renewable Energy Development Fund	30,720	4,419,935	0	4,419,935	330,000	0	330,000	330,000	330,000	330,000
1060175 Clean Land/Brownfield	2,989,496	5,529,587	0	5,529,587	12,000,000	2,989,496	14,989,496	12,000,000	12,000,000	500,000

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
Revitalization Fund										
1060180 Wetlands Fund	465,993	225,000	418,358	643,358	225,000	47,635	272,635	225,000	225,000	225,000
1060181 Lead Poisoning Prevention Fund	145,021	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
1060184 Anacostia River Clean Up Fund	1,823,890	2,100,000	458,684	2,558,684	2,100,000	0	2,100,000	2,100,000	2,100,000	2,100,000
1060187 Hazardous Generator Fees	340,174	310,000	49,509	359,509	260,000	0	260,000	260,000	260,000	260,000
1060189 Payments from Independent Agencies	0	170,000	0	170,000	0	0	0	0	0	0
1060300 Tree Fund (Est DC Act 14-614)	0	800,000	0	800,000	0	0	0	0	0	0
1060314 DC Municipal Aggregation Program	0	165,000	0	165,000	126,000	0	126,000	126,000	126,000	126,000
1060318 Benchmarking Enforcement Fund	21,341	90,000	0	90,000	90,000	0	90,000	90,000	90,000	90,000
1060327 Sustainable Energy Trust Fund	1,504,383	92,034,000	0	92,034,000	100,803,102	0	100,803,102	100,803,102	100,803,102	100,803,102
1060330 Energy Assistance Trust Fund	1,035,401	4,300,000	290,440	4,590,440	4,350,000	0	4,350,000	4,350,000	4,350,000	4,350,000
1060332 Special Energy Assessment Fund	93,589	4,759,233	0	4,759,233	4,800,000	0	4,800,000	4,800,000	4,800,000	4,800,000
1060363 Air Quality Construction Permits	650,689	1,704,500	213,345	1,917,845	600,000	0	600,000	600,000	600,000	600,000
1060364 LUST Trust Fund	107,058	0	5,081	5,081	0	101,977	101,977	0	0	0
1060365 Soil Erosion/Sediment Control	0	1,450,000	0	1,450,000	1,460,000	0	1,460,000	1,460,000	1,460,000	1,460,000
1060366 Pesticide Product Registration	789,993	2,900,000	534,927	3,434,927	2,800,000	0	2,800,000	2,800,000	2,800,000	2,800,000
1060367 Storm Water Permit Review Fund	21,727,079	13,000,000	8,123,655	21,123,655	13,000,000	0	13,000,000	13,000,000	13,000,000	13,000,000
1060368 Economy II Fund	(13,244)	45,000	0	45,000	38,892	0	38,892	38,892	38,892	38,892
1060369 Residential Aid Discount (RAD)	(170,483)	445,000	0	445,000	284,011	0	284,011	284,011	284,011	284,011
1060370 Residential Essential Services (RES)	(100,852)	235,000	0	235,000	199,042	0	199,042	199,042	199,042	199,042
1060371 WASA Utility Discount Program	(93,610)	180,000	0	180,000	126,415	0	126,415	126,415	126,415	126,415

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
Department of Public Works (KT0)	**2,845,957**	**10,300,098**	**3,000,000**	**13,300,098**	**10,075,000**	**13,603,424**	**23,678,424**	**10,075,000**	**10,075,000**	**10,075,000**
1060260 General O Type Revenue Sources	0	1,270,858	0	1,270,858	1,300,000	0	1,300,000	1,300,000	1,300,000	1,300,000
1060268 Super Can Program	100,499	300,000	0	300,000	275,000	0	275,000	275,000	275,000	275,000
1060286 The Solid Waste Diversion Fund	266,073	300,000	0	300,000	200,000	0	200,000	200,000	200,000	200,000
1060288 Solid Waste Disposal Fee Fund	2,479,384	6,929,240	3,000,000	9,929,240	7,000,000	0	7,000,000	7,000,000	7,000,000	7,000,000
1060323 Clean City Fund	0	1,500,000	0	1,500,000	1,300,000	0	1,300,000	1,300,000	1,300,000	1,300,000
1060367 Storm Water Permit Review Fund	0	0	0	0	0	13,603,424	13,603,424	0	0	0
Department of Motor Vehicles (KV0)	**3,225,209**	**9,246,387**	**1,367,718**	**10,614,105**	**8,812,500**	**0**	**8,812,500**	**8,812,500**	**8,812,500**	**8,812,500**
1060260 General O Type Revenue Sources	0	2,100,000	0	2,100,000	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000
1060290 Fee - Out-of-State Vehicle Registration	0	12,500	0	12,500	12,500	0	12,500	12,500	12,500	12,500
1060310 Motor Vehicle Inspection Station	3,225,209	7,133,887	1,367,718	8,501,605	6,300,000	0	6,300,000	6,300,000	6,300,000	6,300,000
Alcoholic Beverage and Cannabis Administration (LQ0)	**70,160**	**13,545,584**	**268,631**	**13,814,215**	**9,351,920**	**0**	**9,351,920**	**9,351,920**	**9,351,920**	**9,351,920**
1060374 ABC - Import and Class License Fees	56,625	9,500,000	268,264	9,768,264	6,563,625	0	6,563,625	6,563,625	6,563,625	6,563,625
1060389 Medical Cannabis Administration Fund	13,535	4,045,584	368	4,045,952	2,788,295	0	2,788,295	2,788,295	2,788,295	2,788,295
Department of Insurance, Securities, and Banking (SR0)	**23,765,141**	**36,096,810**	**10,929,500**	**47,026,310**	**34,158,039**	**1,000,000**	**35,158,039**	**34,158,039**	**34,158,039**	**34,158,039**
1060240 HMO Assessment	177,375	1,460,009	0	1,460,009	1,503,810	0	1,503,810	1,503,810	1,503,810	1,503,810
1060242 Insurance Assessment	1,634,488	11,014,610	0	11,014,610	10,835,198	0	10,835,198	10,835,198	10,835,198	10,835,198
1060245 Securities and Banking Fund	0	20,094,066	0	20,094,066	18,185,063	0	18,185,063	18,185,063	18,185,063	18,185,063

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
1060252 Captive Insurance	0	3,528,124	0	3,528,124	3,633,968	0	3,633,968	3,633,968	3,633,968	3,633,968
1060254 Foreclosure Mediation Fund	5,550	0	0	0	0	0	0	0	0	0
1060256 Capital Access Fund	15,872,532	0	8,929,500	8,929,500	0	500,000	500,000	0	0	0
1060257 Loan Participation Fund	6,075,196	0	2,000,000	2,000,000	0	500,000	500,000	0	0	0
Department of For-Hire Vehicles (TC0)	**5,598,679**	**9,423,639**	**3,600,000**	**13,023,639**	**9,246,085**	**0**	**9,246,085**	**9,246,085**	**9,246,085**	**9,246,085**
1060241 Justice Department Fingerprints	0	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000
1060381 Public Vehicles for Hire Consumer Service	5,598,679	9,413,639	3,600,000	13,013,639	9,236,085	0	9,236,085	9,236,085	9,236,085	9,236,085
Sub-total: Operations and Infrastructure	**104,726,021**	**348,650,487**	**35,996,272**	**384,646,759**	**340,874,831**	**25,104,186**	**365,979,017**	**340,734,831**	**340,874,831**	**329,234,831**
G. Financing and Other										
BV0 1060427 Child Wealth Investment Fund	9,416,934	0	0	0	0	0	0	0	0	0
DS0 1060316 Public Space Rental Fees for Debt Srvc	0	9,098,000	0	9,098,000	0	0	0	0	0	0
KZ0 1060313 Transfer Dedicated Capital Revenues (ROW)	0	10,780,867	0	10,780,867	15,756,798	0	15,756,798	17,100,732	17,920,587	11,956,522
KZ0 1060422 Gas Surcharge Revenue - Paygo	0	10,409,000	0	10,409,000	10,982,000	0	10,982,000	11,041,000	11,060,000	11,120,000
PA0 1060175 Clean Land/Brownfield Revitalization Fund	0	11,750,000	0	11,750,000	11,750,000	0	11,750,000	11,750,000	11,750,000	5,000,000
PA0 1060184 Anacostia River Clean Up Fund	0	750,000	0	750,000	0	0	0	0	0	0
PA0 1060300 Tree Fund (Est DC Act 14-614)	0	452,000	0	452,000	0	0	0	0	0	0
PA0 1060312 Local Transportation Revenue (ROW) - Paygo	0	13,989,759	0	13,989,759	14,385,514	0	14,385,514	14,385,688	13,867,219	33,211,640

Table 3-17

Special Purpose (O-type) Fund Revenue, FY 2025 - FY 2029

($ thousands)

	FY 2024 End of Year Fund Balance	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2028 Certified Revenues	FY 2029 Certified Revenues
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)										
PA0 1060422 Gas Surcharge Revenue - Paygo	0	0	0	0	0	0	0	0	0	0
PA0 1060426 DC Water Facility Work Fund	0	5,000,000	0	5,000,000	5,583,350	0	5,583,350	5,583,350	5,583,350	5,583,350
Sub-total: Financing and Other	**9,416,934**	**67,829,626**	**0**	**67,829,626**	**64,057,662**	**0**	**64,057,662**	**65,460,770**	**65,781,156**	**72,471,512**
District-Wide Total	**288,578,730**	**798,909,105**	**73,923,629**	**872,832,734**	**740,744,273**	**66,617,838**	**807,362,110**	**741,003,725**	**738,588,474**	**733,596,896**

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT				**98,511,026**	**35,551,787**	**111,322,116**	**49,409,064**
AB0 COUNCIL OF THE DISTRICT OF COLUMBIA	1060124 COUNCIL REIMBURSEMENT FUND	Non Lapsing	Committed	0	16,050	0	16,050
AD0 OFFICE OF THE INSPECTOR GENERAL	1060420 INSPECTOR GENERAL SUPPORT FUND	Non Lapsing	Committed	60,539	0	3,573,869	2,706,550
AG0 BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	1060013 ACCOUNTABILITY FUND	Non Lapsing	Committed	45,605	102,149	218,562	210,084
AG0 BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	1060029 LOBBYIST FUND	Non Lapsing	Committed	62,354	87,419	113,127	124,062
AM0 DEPARTMENT OF GENERAL SERVICES	1060009 SPECIAL PURPOSE REVENUE FUND	Non Lapsing	Committed	0	0	0	(2,200)
AM0 DEPARTMENT OF GENERAL SERVICES	1060193 SPECIAL PURPOSE FUND (NON-DC AGENCIES)	Lapsing		2,055,236	0	1,346,945	0
AM0 DEPARTMENT OF GENERAL SERVICES	1060203 RFK & DC ARMORY MAINTENANCE FUND	Lapsing		3,241	0	0	0
AM0 DEPARTMENT OF GENERAL SERVICES	1060206 EASTERN MARKET ENTERPRISE FUND	Non Lapsing	Committed	774,927	27,870	974,895	55,626
AM0 DEPARTMENT OF GENERAL SERVICES	1060430 DCPS RENTAL REVENUE	Non Lapsing	Committed			230,059	230,059
AS0 OFFICE OF FINANCE AND RESOURCE MANAGEMENT	1060192 UTILITIES PAYMENT FOR NON-DC AGENCIES	Lapsing		211,269	0	166,143	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060020 HEALTH BENEFIT FEES	Lapsing		5,009,143	0	8,102,082	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060030 PAYROLL SERVICE FEES	Lapsing		273,288	0	265,413	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060038 SERVICE CONTRACTS	Lapsing		1,210,209	0	1,190,055	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060048 DISHONORED CHECK FEES	Lapsing		553,702	0	525,373	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060052 RECORDER OF DEEDS SURCHARGE	Non Lapsing	Committed	1,079,032	957,834	1,039,734	863,854
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060057 MISCELLANEOUS REVENUE	Lapsing		4,199,336	0	4,489,666	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060059 DRUG PRE TRUST	Lapsing		18,659	0	19,106	0

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060067 BANK FEES	Lapsing		4,629,685	0	5,500,000	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060077 TAX COLLECTION FEES	Lapsing		2,002,442	0	801,863	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060082 TAX INCREMENT FINANCING (TIF)	Lapsing		20,000	0	0	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060086 UNCLAIMED PROPERTY CONTINGENCY FUND	Lapsing		3,159,771	0	3,040,713	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060090 DEFINED CONTRIBUTION PLAN ADMINISTRATION	Lapsing		358,950	0	593,042	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060105 DC LOTTERY REIMBURSEMENT	Lapsing		1,310,554	0	1,247,774	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060116 OPEB TRUST ADMINISTRATION	Lapsing		437,745	0	1,680,200	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060119 TOBACCO FUND REIMBURSEMENT	Lapsing		150,436	0	152,113	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060299 OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	Lapsing		5,466,201	0	4,905,151	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060423 RENT SUPPLEMENTAL TENANT BASED VOUCHER	Non Lapsing	Committed	0	3,025,952	0	0
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	1060427 CHILD WEALTH INVESTMENT FUND	Non Lapsing	Committed			8,620,877	8,620,877
BA0 OFFICE OF THE SECRETARY	1060197 DISTRIBUTION FEES	Lapsing		1,129,891	0	1,144,750	0
BE0 D.C. DEPARTMENT OF HUMAN RESOURCES	1060091 DEFINED BENEFITS RETIREMENT PROGRAM	Lapsing		339,633	0	293,453	0
BE0 D.C. DEPARTMENT OF HUMAN RESOURCES	1060123 AGREEMENT WITH INDEPENDENT AGENCIES	Non Lapsing	Committed	102,756	(7,700)	105,325	(11,112)
BE0 D.C. DEPARTMENT OF HUMAN RESOURCES	1060208 REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	142,641	0	150,174	0
BE0 D.C. DEPARTMENT OF HUMAN RESOURCES	1060399 HEALTH BENEFIT ASSESSMENT	Lapsing		6,577,360	0	6,675,811	0
CB0 OFFICE OF THE ATTORNEY GENERAL	1060009 SPECIAL PURPOSE REVENUE FUND	Non Lapsing	Committed	114,592	(13,756)	0	(13,756)
CB0 OFFICE OF THE ATTORNEY GENERAL	1060035 CHILD SPT - TANF/AFDC	Non Lapsing	Committed	1,879,834	5,018,903	1,933,408	4,290,402

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
	COLLECTIONS						
CB0 OFFICE OF THE ATTORNEY GENERAL	1060051 CHILD SPT - INTEREST INCOME	Non Lapsing	Committed	0	2,428	0	0
CB0 OFFICE OF THE ATTORNEY GENERAL	1060092 NUISANCE ABATEMENT - CB0	Non Lapsing	Committed	7,300	33,615	56,700	56,700
CB0 OFFICE OF THE ATTORNEY GENERAL	1060094 LITIGATION SUPPORT FUND	Non Lapsing	Committed	30,909,215	21,102,125	26,718,690	21,060,194
CB0 OFFICE OF THE ATTORNEY GENERAL	1060098 ATTORNEY GENERAL RESTITUTION FUND	Non Lapsing	Committed	4,323,552	4,750,850	3,474,782	6,516,632
CB0 OFFICE OF THE ATTORNEY GENERAL	1060414 VULNERABLE ADULT & ELDERLY EXPLOIT. FUND	Non Lapsing	Committed	0	1,188	154,150	155,339
CB0 OFFICE OF THE ATTORNEY GENERAL	1060415 TENANT RECEIVERSHIP ABATEMENT FUND	Non Lapsing	Committed	0	51,709	0	0
PO0 OFFICE OF CONTRACTING AND PROCUREMENT	1060258 DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing		7,489,351	0	5,453,040	0
RJ0 CAPTIVE INSURANCE AGENCY	1060146 SUBROGATION FUND	Non Lapsing	Committed	1,000,534	666,956	1,295,449	795,118
RJ0 CAPTIVE INSURANCE AGENCY	1060196 CAPTIVE INSURANCE FUND	Non Lapsing	Committed	134,455	134,455	113,365	113,365
TO0 OFFICE OF THE CHIEF TECHNOLOGY OFFICER	1060025 DC NET SERVICES SUPPORT	Non Lapsing	Committed	10,341,725	(459,831)	14,094,230	3,551,533
TO0 OFFICE OF THE CHIEF TECHNOLOGY OFFICER	1060195 SERV US PROGRAM	Lapsing		900,512	0	838,912	0
VA0 OFFICE OF VETERANS AFFAIRS	1060007 OFFICE OF VETERANS AFFAIRS FUND	Non Lapsing	Committed	25,350	53,572	23,114	69,686
ECONOMIC DEVELOPMENT AND REGULATION				**60,564,783**	**17,866,376**	**63,942,101**	**11,564,800**
BD0 OFFICE OF PLANNING	1060236 HIST. LANDMARK & HIST. DIST. FILING FEES	Non Lapsing	Committed	29,871	(9,154)	44,177	25,967
BX0 COMMISSION ON THE ARTS AND HUMANITIES	1060004 ARTS AND HUMANITIES ENTERPRISE FUND	Non Lapsing	Committed	2,529,845	2,529,845	2,500,000	2,500,000
CI0 OFFICE OF CABLE TV, FILM, MUSIC & ENTERTAINMENT	1060009 SPECIAL PURPOSE REVENUE FUND	Non Lapsing	Committed	9,230,167	430,872	8,820,853	474,786
CQ0 OFFICE OF THE TENANT ADVOCATE	1060261 RENTAL UNIT FEE FUND	Non Lapsing	Committed	582,219	597,756	716,845	398,684
CQ0 OFFICE OF THE TENANT ADVOCATE	1060262 CONDO CONVERSION	Lapsing		7	0	0	0

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
DB0 DEPT. OF HOUSING AND COMMUNITY DEVELOPMENT	1060027 HPAP - REPAY	Non Lapsing	Committed	1,221,415	1,222,925	765,000	24
DB0 DEPT. OF HOUSING AND COMMUNITY DEVELOPMENT	1060069 DHCD UNIFIED FUND	Non Lapsing	Committed	2,950,991	3,357,081	2,456,310	569,698
EB0 OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	1060003 H ST RETAIL PRIORITY AREA GRANT FUND	Non Lapsing	Committed	0	0	0	0
EB0 OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	1060040 ST. ELIZABETHS REDEVELOPMENT FUND	Non Lapsing	Committed	0	(906,495)	906,495	0
EB0 OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	1060063 INDUSTRIAL REVENUE BOND PROGRAM	Non Lapsing	Committed	2,093,625	358,755	682,567	(630)
EB0 OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	1060099 WALTER REED REINVESTMENT FUND	Non Lapsing	Restricted	277,350	2,548,221	5,434,551	2,541,012
EB0 OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	1060131 AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT)	Non Lapsing	Committed	5,758,180	7,055,803	4,809,254	4,836,057
EN0 DEPT. OF SMALL AND LOCAL BUSINESS DEVELOPMT	1060134 SMALL BUSINESS CAPITAL ACCESS FUND	Non Lapsing	Committed	6,504	669,542	200	218,003
EN0 DEPT. OF SMALL AND LOCAL BUSINESS DEVELOPMT	1060303 STREETSCAPE LOAN RELIEF FUND - O TYPE	Non Lapsing	Committed	11,225	11,225	1,200	1,200
ID0 BUSINESS IMPROVEMENTS DISTRICTS TRANSFER	1060238 BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Lapsing		35,873,382	0	36,804,648	0
PUBLIC SAFETY AND JUSTICE				**35,086,457**	**14,970,801**	**46,409,124**	**16,304,730**
FA0 METROPOLITAN POLICE DEPARTMENT	1060208 REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	1,163,273	(1,062,422)	4,044,887	(29,106)
FA0 METROPOLITAN POLICE DEPARTMENT	1060230 MISCELLANEOUS	Lapsing		2,205,840	0	3,253,793	0
FB0 FIRE AND EMERGENCY MEDICAL SERVICES DEPT.	1060016 FEMS REFORM FUND	Non Lapsing	Committed	0	2,000,000	0	0
FB0 FIRE AND EMERGENCY MEDICAL SERVICES DEPT.	1060208 REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	475,506	(160,733)	677,505	(199,147)
FB0 FIRE AND EMERGENCY MEDICAL SERVICES DEPT.	1060228 OTHER REVENUE	Lapsing		33,697	0	40,629	0
FB0 FIRE AND EMERGENCY MEDICAL SERVICES DEPT.	1060291 SPECIAL EVENTS	Lapsing		951,564	0	605,190	0
FK0 DISTRICT OF COLUMBIA NATIONAL GUARD	1060208 REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	62,177	79,855	44,110	113,142

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
FL0 DEPARTMENT OF CORRECTIONS	1060006 CORRECTIONS TRUSTEE REIMBURSEMENT	Non Lapsing	Committed	12,687,164	410,826	20,549,608	2,550,544
FL0 DEPARTMENT OF CORRECTIONS	1060014 CONCESSION INCOME	Non Lapsing	Committed	1,477,101	115,727	2,557,626	73,352
FL0 DEPARTMENT OF CORRECTIONS	1060033 WELFARE ACCOUNT	Non Lapsing	Committed	197,878	314,428	291,780	473,736
FO0 OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	1060112 DOM VIOLENCE SHELTER&TRANS HOUSING FUND	Non Lapsing	Restricted	0	0	0	0
FO0 OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	1060356 CRIME VICTIMS ASSISTANCE FUND	Non Lapsing	Restricted	637,290	2,416,672	543,092	2,556,661
FX0 OFFICE OF THE CHIEF MEDICAL EXAMINER	1060419 MEDICAL EXAMINER PATHOLOGY AND TOXICOLOGY	Non Lapsing	Committed	336,136	244,760	357,456	64,041
JZ0 DEPARTMENT OF YOUTH REHABILITATION SERVICES	1060421 US MARSHALL DETENTION SERVICES AGREEMENT	Non Lapsing	Committed	313,200	192,317	120,400	120,400
UC0 OFFICE OF UNIFIED COMMUNICATIONS	1060208 REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	326,833	90,476	247,986	180,264
UC0 OFFICE OF UNIFIED COMMUNICATIONS	1060232 PREPAID WIRELESS 911 CHARGES	Non Lapsing	Committed	338,293	738,635	282,976	763,053
UC0 OFFICE OF UNIFIED COMMUNICATIONS	1060382 911 & 311 ASSESSMENTS	Non Lapsing	Committed	13,880,505	9,590,260	12,792,087	9,637,790
PUBLIC EDUCATION SYSTEMS				**77,180,644**	**53,424,415**	**89,897,850**	**46,766,695**
CE0 DISTRICT OF COLUMBIA PUBLIC LIBRARY	1060001 GIFTS & DONATIONS	Non Lapsing	Restricted	0	13,181	0	13,181
CE0 DISTRICT OF COLUMBIA PUBLIC LIBRARY	1060301 SLD E-RATE REIMBURSEMENT	Non Lapsing	Restricted	320,880	449,955	186,950	295,927
CE0 DISTRICT OF COLUMBIA PUBLIC LIBRARY	1060302 REVENUE GENERATING ACTIVITIES	Non Lapsing	Committed	929,979	1,177,062	1,118,693	1,840,839
CF0 DEPARTMENT OF EMPLOYMENT SERVICES	1060009 SPECIAL PURPOSE REVENUE FUND	Non Lapsing	Committed	6,107	0	11,261	0
CF0 DEPARTMENT OF EMPLOYMENT SERVICES	1060073 WORKERS' COMPENSATION SPECIAL FUND	Non Lapsing	Restricted	1,475,531	8,430,236	1,190,324	7,849,469
CF0 DEPARTMENT OF EMPLOYMENT SERVICES	1060078 WORKERS' COMPENSATION ADMIN.	Non Lapsing	Restricted	16,789,544	0	18,614,890	0
CF0 DEPARTMENT OF EMPLOYMENT SERVICES	1060083 UI INTEREST/PENALTIES	Semi Lapsing	Restricted	3,155,266	(323,013)	3,467,633	(44,178)
CF0 DEPARTMENT OF EMPLOYMENT SERVICES	1060103 WAGE THEFT	Non Lapsing	Committed	344,601	194,856	177,604	0

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
CF0 DEPARTMENT OF EMPLOYMENT SERVICES	1060104 DC JOBS TRUST FUND	Non Lapsing	Committed	1,023,967	908,187	997,675	306,624
CF0 DEPARTMENT OF EMPLOYMENT SERVICES	1060109 UNIVERSAL PAID LEAVE ADMINISTRATION FUND	Non Lapsing	Committed	16,708,017	0	20,470,108	0
CF0 DEPARTMENT OF EMPLOYMENT SERVICES	1060117 UI ADMINISTRATIVE ASSESSMENT	Non Lapsing	Restricted	12,791,777	4,191,373	12,649,937	2,206,963
CF0 DEPARTMENT OF EMPLOYMENT SERVICES	1060416 APPRENTICESHIP FEES	Non Lapsing	Committed	39,029	39,029	179,517	179,517
GA0 DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060031 ROTC	Non Lapsing	Restricted	1,028,021	66,745	1,017,890	62,745
GA0 DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060055 CUSTODIAL	Lapsing		179,489	0	218,577	0
GA0 DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060066 SECURITY	Lapsing		817,876	0	1,480,483	0
GA0 DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060075 CAFETERIA	Lapsing		1,364,941	0	1,088,616	0
GA0 DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060087 VENDING MACHINE SALES	Lapsing		33,328	0	67,581	0
GA0 DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060111 PARKING FEES - GA0	Lapsing		188,889	0	125,315	0
GA0 DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060135 DHHS AFTERSCHOOL PROG-COPAYMENT	Non Lapsing	Committed	0	563,867	0	154,087
GA0 DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060139 E-RATE EDUCATION FUND	Non Lapsing	Restricted	0	146,930	0	146,930
GA0 DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060144 DCPS NONPROFIT SCHOOL FOOD SERVICE	Non Lapsing	Restricted	1,852,222	6,681,176	1,716,683	7,094,223
GA0 DISTRICT OF COLUMBIA PUBLIC SCHOOLS	1060147 DCPS SCHOOL FACILITY FUND	Non Lapsing	Committed	642,217	1,140,372	690,178	413,612
GB0 D.C. PUBLIC CHARTER SCHOOL BOARD	1060324 ADMINISTRATIVE FEES	Non Lapsing	Committed	10,930,826	6,477,817	19,396,962	3,960,284
GD0 STATE SUPERINTENDENT OF EDUCATION (OSSE)	1060041 STATE SUPERINTENDENT OF EDUCATION FEES	Lapsing		376,078	0	287,945	0
GD0 STATE SUPERINTENDENT OF EDUCATION (OSSE)	1060068 CHARTER SCHOOL CREDIT ENHANCEMENT FUND	Non Lapsing	Restricted	0	20,795,381	0	20,795,381
GD0 STATE SUPERINTENDENT OF EDUCTAION (OSSE)	1060102 STUDENT RESIDENCY	Non Lapsing	Committed	908,175	182,416	0	0

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
	VERTIFICATION FUND						
GD0 STATE SUPERINTENDENT OF EDUCATION (OSSE)	1060107 CHILD DEVELOPMENT FACILITIES FUND	Non Lapsing	Committed	119,842	99,611	0	0
GD0 STATE SUPERINTENDENT OF EDUCATION (OSSE)	1060264 SITE EVALUATION	Lapsing		491,902	0	456,989	0
GL0 D.C. STATE ATHLETICS COMMISSION	1060106 STATE ATHLETIC ACTS PROG & OFFICE FUND	Non Lapsing	Committed	240,741	147,696	204,069	147,696
HA0 DEPARTMENT OF PARKS AND RECREATION	1060009 SPECIAL PURPOSE REVENUE FUND	Non Lapsing	Committed	30,000	30,000	15,787	45,787
HA0 DEPARTMENT OF PARKS AND RECREATION	1060026 ENTERPRISE FUND ACCOUNT	Non Lapsing	Committed	4,391,398	2,011,539	4,066,184	1,297,608
HUMAN SUPPORT SERVICES				**69,515,956**	**52,314,658**	**70,026,771**	**50,390,486**
HC0 DEPARTMENT OF HEALTH	1060050 SHPDA FEES	Non Lapsing	Committed	1,171,094	1,162,624	669,166	623
HC0 DEPARTMENT OF HEALTH	1060053 VITAL RECORDS REVENUE	Lapsing		2,373,969	0	2,212,089	0
HC0 DEPARTMENT OF HEALTH	1060081 FOOD HANDLERS CERTIFICATION	Lapsing		73,163	0	5,273	0
HC0 DEPARTMENT OF HEALTH	1060089 ADJUDICATION FINES	Lapsing		130,085	0	126,235	0
HC0 DEPARTMENT OF HEALTH	1060133 PHARMACY PROTECTION	Non Lapsing	Committed	1,796,736	495,397	1,841,999	41,477
HC0 DEPARTMENT OF HEALTH	1060136 RADIATION PROTECTION	Lapsing		24,948	0	18,723	0
HC0 DEPARTMENT OF HEALTH	1060142 ANIMAL CONTROL DOG LICENSE FEES	Lapsing		60,674	0	14,730	0
HC0 DEPARTMENT OF HEALTH	1060151 BOARD OF MEDICINE	Non Lapsing	Committed	20,022,929	11,558,202	17,872,596	2,844,414
HC0 DEPARTMENT OF HEALTH	1060157 HEALTH FACILITY FEE	Lapsing		158,990	0	54,790	54,790
HC0 DEPARTMENT OF HEALTH	1060166 SHPDA ADMISSION FEE	Non Lapsing	Committed	562,414	4,155	849,672	319,952
HC0 DEPARTMENT OF HEALTH	1060168 EMS FEES	Lapsing		117,501	0	108,124	0
HC0 DEPARTMENT OF HEALTH	1060171 ICF / MR FEES & FINES	Non Lapsing	Committed	156,548	7,338	14,688	0
HC0 DEPARTMENT OF HEALTH	1060173 CIVIC MONETARY PENALTIES	Non Lapsing	Restricted	259,466	2,167,412	215,393	2,382,804
HC0 DEPARTMENT OF HEALTH	1060186 DOH - REGULATORY ENFORCEMENT FUND	Non Lapsing	Committed	20,307	20,307	8,784	8,784
HC0 DEPARTMENT OF HEALTH	1060188 COMMUNICABLE AND CHRONIC DISEASE	Non Lapsing	Committed	2,591,030	0	5,224,221	0
HC0 DEPARTMENT OF HEALTH	1060404 COMMUNITY HEALTHCARE FINANCING FUND	Non Lapsing	Restricted	0	6,530	0	6,530
HC0 DEPARTMENT OF HEALTH	1060418 OPIOID ABATEMENT REPORT	Non Lapsing	Committed	11,873,648	13,956,058	0	0

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
HC0 DEPARTMENT OF HEALTH	1060429 ANIMAL EDUCATION AND OUTREACH FUND	Non Lapsing	Committed			3,776	3,776
HT0 DEPARTMENT OF HEALTH CARE FINANCE	1060128 MEDICAID COLLECTIONS - 3RD PARTY LIABILITY	Non Lapsing	Committed	3,794,846	5,907,881	2,615,097	3,269,515
HT0 DEPARTMENT OF HEALTH CARE FINANCE	1060132 BILL OF RIGHTS-(GRIEVANCE & APPEALS)	Non Lapsing	Committed	1,347,876	1,065,715	2,664,680	1,328,571
HT0 DEPARTMENT OF HEALTH CARE FINANCE	1060137 MEDICAID RECOVERY AUDIT CONTRACTOR	Non Lapsing	Committed	0	1,401	0	0
HT0 DEPARTMENT OF HEALTH CARE FINANCE	1060138 ASSESSMENT FUND	Non Lapsing	Committed	5,889	48,807	0	42,918
HT0 DEPARTMENT OF HEALTH CARE FINANCE	1060386 INDIVIDUAL INSUR MKT AFFORD & STABILITY	Non Lapsing	Committed	6,204,203	6,804,203	6,662,243	6,498,537
JA0 DEPARTMENT OF HUMAN SERVICES	1060039 SSI PAYBACK	Non Lapsing	Committed	188,089	188,089	314,236	314,236
JA0 DEPARTMENT OF HUMAN SERVICES	1060085 FOOD STAMPS COLLECTION - FRAUD	Lapsing		31,559	0	11,200	0
JM0 DEPARTMENT ON DISABILITY SERVICES	1060072 VOCATION REHAB. SERVICE REIMBURSEMENT	Lapsing		79,267	0	148,291	0
JM0 DEPARTMENT ON DISABILITY SERVICES	1060076 COST OF CARE - NON-MEDICAID CLIENTS	Non Lapsing	Restricted	10,199,839	5,012,646	8,026,791	3,563,433
JM0 DEPARTMENT ON DISABILITY SERVICES	1060095 RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Non Lapsing	Restricted	1,420,829	(17,566)	1,827,013	(34,999)
RL0 CHILD AND FAMILY SERVICES AGENCY	1060017 SOCIAL SECURITY COST OF CARE	Non Lapsing	Restricted	1,000,000	0	0	0
RM0 DEPARTMENT OF BEHAVIORAL HEALTH	1060070 DMH FEDERAL BENEFICIARY REIMBURSEMENT	Lapsing		0	0	2,200,191	0
RM0 DEPARTMENT OF BEHAVIORAL HEALTH	1060123 AGREEMENT WITH INDEPENDENT AGENCIES	Non Lapsing	Committed	2,550,643	2,550,643	2,807	0
RM0 DEPARTMENT OF BEHAVIORAL HEALTH	1060145 DMH MEDICARE & 3RD PARTY REIMBURSEMENT	Non Lapsing	Restricted	1,299,415	1,374,817	2,801,711	3,441,896
RM0 DEPARTMENT OF BEHAVIORAL HEALTH	1060148 DMH ENTERPRISE FUND	Lapsing		0	0	24,965	0
RM0 DEPARTMENT OF BEHAVIORAL HEALTH	1060418 OPIOID ABATEMENT REPORT	Non Lapsing	Committed	0	0	13,487,287	26,303,230

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
OPERATIONS AND INFRASTRUCTURE				**275,808,369**	**114,503,639**	**330,652,402**	**104,726,021**
CR0 DEPT. OF LICENSING AND CONSUMER PROTECTION	1060265 R-E GUAR. & EDUC. FUND	Non Lapsing	Committed	313,520	927,760	261,540	1,097,106
CR0 DEPT. OF LICENSING AND CONSUMER PROTECTION	1060266 R-E APPRAISAL FEE	Non Lapsing	Committed	22,540	65,988	254,130	272,576
CR0 DEPT. OF LICENSING AND CONSUMER PROTECTION	1060267 OPLA - SPECIAL ACCOUNT /1	Non Lapsing	Committed	5,620,116	3,225,561	6,469,149	2,769,435
CR0 DEPT. OF LICENSING AND CONSUMER PROTECTION	1060272 BASIC BUSINESS LICENSE FUND	Non Lapsing	Committed	12,329,521	3,775,329	12,786,889	3,663,163
CR0 DEPT. OF LICENSING AND CONSUMER PROTECTION	1060277 DC COMBAT SPORTS COMMISSION FUND	Non Lapsing	Committed	333,859	442,194	105,720	74,083
CR0 DEPT. OF LICENSING AND CONSUMER PROTECTION	1060283 CORPORATE RECORDATION FUND	Non Lapsing	Committed	6,262,705	5,137,143	7,255,013	3,639,221
CR0 DEPT. OF LICENSING AND CONSUMER PROTECTION	1060284 VENDING REGULATION FUND	Non Lapsing	Committed	257,799	125,392	322,967	32,669
CU0 DEPARTMENT OF BUILDINGS	1060263 NUISANCE ABATEMENT	Non Lapsing	Committed	7,083,891	3,016,491	6,616,321	3,395,421
CU0 DEPARTMENT OF BUILDINGS	1060279 GREEN BUILDING FUND	Non Lapsing	Committed	2,969,815	1,523,169	1,381,100	1,349,078
CU0 DEPARTMENT OF BUILDINGS	1060285 EXPEDITED BUILDING PERMIT REVIEW PROGRAM	Lapsing		7,215,121	0	6,150,722	0
DH0 PUBLIC SERVICE COMMISSION	1060129 OPERATING - UTILITY ASSESSMENT	Non Lapsing	Committed	18,122,272	2,314,877	17,842,726	1,232,831
DH0 PUBLIC SERVICE COMMISSION	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	10,372,971	1,430,802	10,292,674	604,086
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060260 GENERAL O TYPE REVENUE SOURCES	Lapsing		2,551,447	0	1,941,318	0
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060280 WASH MET AREA TRANSIT AUTHORITY PROJECTS	Non Lapsing	Committed	784,805	334,084	419,696	214,870
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060281 DC CIRCULATOR FUND - NPS MALL ROUTE - KA0	Non Lapsing	Committed	1,200,000	596,249	1,200,000	743,222
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060300 TREE FUND (EST DC ACT 14-614)	Non Lapsing	Committed	146,161	(2,006,598)	1,523,400	(483,198)
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060321 MALL TUNNEL LIGHTING	Lapsing		290,729	0	487,287	0
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060333 DDOT ENTERPRISE FUND-NON TAX REVENUES	Non Lapsing	Committed	6,804,236	3,233,067	7,122,260	746,756

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060336 BICYCLE SHARING FUND	Non Lapsing	Restricted	2,146,872	1,942,590	11,319,064	6,061,654
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060338 PARKING METER PAY BY PHONE TRANSN FEE	Non Lapsing	Committed	3,013,809	0	2,500,000	176,589
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060340 VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non Lapsing	Committed	500,000	203,307	500,000	187,748
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060341 PEPCO COST-SHARING FUND (DC PLUG)	Non Lapsing	Restricted	(4,072,023)	(4,072,023)	14,562,067	10,490,044
KA0 DISTRICT DEPARTMENT OF TRANSPORTATION	1060428 VISION ZERO ENHANCE OMNIBUS AMEND ACT	Non Lapsing	Committed	4,346,555	4,346,555	0	0
KE0 WASHINGTON METRO. AREA TRANSIT AUTHORITY	1060019 PARKING METER WMATA	Non Lapsing	Committed	33,985,180	8,125,164	32,653,982	238,867
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060012 GENERAL ENFORCEMENT FINES AND FEES	Lapsing		300	0	2,250	0
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060036 FISHING LICENSE	Non Lapsing	Committed	98,709	184,999	91,368	104,816
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060058 UNDERGROUND STORAGE TANK FINES AND FEES	Non Lapsing	Committed	383,683	308,283	523,762	0
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060154 STORM WATER FEES	Non Lapsing	Committed	2,291,219	1,532,714	2,233,124	1,085,151
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060155 MOLD ASSESSMENT AND REMEDIATION FUND	Non Lapsing	Committed	2,323	(4,857)	64,015	53,073
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060159 PRODUCT STEWARDSHIP FUND	Non Lapsing	Committed	219,602	147,351	230,355	126,740
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060167 STORMWATER IN LIEU FEE	Non Lapsing	Restricted	0	(20,000)	0	(40,000)
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060174 RENEWABLE ENERGY DEVELOPMENT FUND	Non Lapsing	Committed	5,509,174	6,886,509	703,097	30,720
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060175 CLEAN LAND/BROWNFIELD REVITALIZATION FUND	Non Lapsing	Restricted	512,414	3,791,244	569,725	2,989,496
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060177 ADJUDICATION HEARINGS (WATER QUALITY)	Lapsing		9,315	0	16,700	0
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060180 WETLANDS FUND	Non Lapsing	Restricted	395,599	819,480	(176,743)	465,993

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060181 LEAD POISONING PREVENTION FUND	Non Lapsing	Committed	170,436	102,532	172,469	145,021
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060184 ANACOSTIA RIVER CLEAN UP FUND	Non Lapsing	Committed	2,037,213	1,862,803	1,922,446	1,823,890
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060187 HAZARDOUS GENERATOR FEES	Non Lapsing	Committed	303,884	549,957	287,310	340,174
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060189 PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing		240,699	0	180,000	0
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060314 DC MUNICIPAL AGGREGATION PROGRAM	Non Lapsing	Committed	132,010	62,272	32,435	0
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060318 BENCHMARKING ENFORCEMENT FUND	Non Lapsing	Committed	70,974	56,595	63,292	21,341
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060327 SUSTAINABLE ENERGY TRUST FUND	Non Lapsing	Committed	39,494,116	1,351,866	64,138,943	1,504,383
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060330 ENERGY ASSISTANCE TRUST FUND	Non Lapsing	Committed	5,052,744	1,561,016	4,437,572	1,035,401
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060332 SPECIAL ENERGY ASSESSMENT FUND	Non Lapsing	Committed	3,651,302	99,940	4,421,705	93,589
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060363 AIR QUALITY CONSTRUCTION PERMITS	Non Lapsing	Committed	867,670	1,304,704	922,326	650,689
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060364 LUST TRUST FUND	Non Lapsing	Restricted	0	143,464	0	107,058
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060365 SOIL EROSION/SEDIMENT CONTROL	Non Lapsing	Committed	1,467,064	(48,580)	1,598,046	0
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060366 PESTICIDE PRODUCT REGISTRATION	Non Lapsing	Committed	2,909,220	1,453,545	2,802,346	789,993
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060367 STORM WATER PERMIT REVIEW FUND	Non Lapsing	Restricted	14,113,527	24,015,313	13,019,586	21,727,079
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060368 ECONOMY II FUND	Non Lapsing	Committed	42,908	(2,800)	34,876	(13,244)
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060369 RESIDENTIAL AID DISCOUNT (RAD)	Non Lapsing	Restricted	299,515	(95,777)	268,507	(170,483)
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060370 RESIDENTIAL ESSENTIAL SERVICES (RES)	Non Lapsing	Restricted	143,365	(178,184)	254,720	(100,852)
KG0 DEPARTMENT OF ENERGY AND ENVIRONMENT	1060371 WASA UTILITY DISCOUNT PROGRAM	Non Lapsing	Restricted	128,354	(88,077)	124,477	(93,610)

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
KT0 DEPARTMENT OF PUBLIC WORKS	1060260 GENERAL O TYPE REVENUE SOURCES	Lapsing		1,667,362	0	2,677,933	0
KT0 DEPARTMENT OF PUBLIC WORKS	1060268 SUPER CAN PROGRAM	Non Lapsing	Committed	258,187	40,133	371,613	100,499
KT0 DEPARTMENT OF PUBLIC WORKS	1060286 THE SOLID WASTE DIVERSION FUND	Non Lapsing	Committed	271,622	255,160	342,117	266,073
KT0 DEPARTMENT OF PUBLIC WORKS	1060288 SOLID WASTE DISPOSAL FEE FUND	Non Lapsing	Committed	8,771,133	8,122,607	5,334,461	2,479,384
KT0 DEPARTMENT OF PUBLIC WORKS	1060323 CLEAN CITY FUND	Lapsing		1,147,196	0	674,876	0
KV0 DEPARTMENT OF MOTOR VEHICLES	1060260 GENERAL O TYPE REVENUE SOURCES	Lapsing		2,188,296	0	2,178,866	0
KV0 DEPARTMENT OF MOTOR VEHICLES	1060290 FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing		13,362	0	18,094	0
KV0 DEPARTMENT OF MOTOR VEHICLES	1060310 MOTOR VEHICLE INSPECTION STATION	Non Lapsing	Committed	7,049,340	4,185,625	5,985,242	3,225,209
LQ0 ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	1060374 ABC - IMPORT AND CLASS LICENSE FEES	Non Lapsing	Committed	6,618,999	1,528,416	6,528,479	56,625
LQ0 ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	1060389 MEDICAL CANNABIS ADMINISTRATION FUND	Non Lapsing	Committed	737,118	368	1,534,295	13,535
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060240 HMO ASSESSMENT	Non Lapsing	Committed	1,216,013	143,331	1,404,190	177,375
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060242 INSURANCE ASSESSMENT	Non Lapsing	Committed	9,923,412	2,534,359	9,669,245	1,634,488
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060244 SECURITIES BROKER/DEALER LICENSES	Lapsing		0	0	454,361	0
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060245 SECURITIES AND BANKING FUND	Lapsing		18,947,329	0	16,001,152	0
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060248 INVESTMENT ADVISORS LICENSES	Lapsing		648,475	0	642,415	0

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, FY 2023 and FY 2024

($)

		Type	Classification	FY 2023 Revenue	FY 2023 End of Year Fund Balance	FY 2024 Revenue	FY 2024 End of Year Fund Balance
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060251 SECURITIES REGISTRATION FEES	Lapsing		417,699	0	468,130	0
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060252 CAPTIVE INSURANCE	Lapsing		3,504,861	0	3,816,093	0
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060253 BANKING TRUST FUND	Lapsing		137,016	0	0	0
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060254 FORECLOSURE MEDIATION FUND	Non Lapsing	Committed	4,000	4,000	5,550	5,550
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060256 CAPITAL ACCESS FUND	Non Lapsing	Restricted	35,279	4,579,855	19,887,857	15,872,532
SR0 DEPARTMENT OF INSURANCE,SECURITIES AND BANKING	1060257 LOAN PARTICIPATION FUND	Non Lapsing	Restricted	68,932	6,988,542	186,654	6,075,196
TC0 DEPARTMENT OF FOR-HIRE VEHICLES	1060381 PUBLIC VEHICLES FOR HIRE CONSUMER SERVICE	Non Lapsing	Committed	9,033,502	5,599,593	9,564,045	5,598,679
FINANCING AND OTHER				**128,043,725**	**125,562**	**92,090,697**	**9,416,934**
BV0	1060427 CHILD WEALTH INVESTMENT FUND	Non Lapsing	Committed			9,416,934	9,416,934
DS0 REPAYMENT OF LOANS AND INTEREST	1060316 PUBLIC SPACE RENTAL FEES FOR DEBT SRVC	Lapsing		8,412,000		8,749,000	0
KZ0 HIGHWAY TRANSPORTATION FUND - TRANSFER	1060313 TRANSFER DEDICATED CAPITAL REVENUES	Lapsing		9,824,997		20,707,000	0
PA0 PAY GO - CAPITAL	1060165 STORM WATER PERMIT REVIEW - PAYGO	Lapsing		0		750,000	0
PA0 PAY GO - CAPITAL	1060180 WETLANDS FUND	Non Lapsing	Restricted	670,000		176,743	0
PA0 PAY GO - CAPITAL	1060300 TREE FUND (EST DC ACT 14-614)	Non Lapsing	Committed	1,840,091			
PA0 PAY GO - CAPITAL	1060312 LOCAL TRANSPORTATION REVENUE - PAYGO	Lapsing		35,266,992		24,461,162	0

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2025

TAX	DESCRIPTION	RATE (As of 1/1/2025)	FY 2024 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.	Class 1A = $0.85 per $100 of assessed value	$2,864,211
	The District of Columbia has five property classes:	Class 1B = $0.85 per $100 of the first $2,500,000 of assessed value and $1.00 per $100 of assessed value over $2,500,000. The $2.5 million threshold is subject to cost-of-living adjustment.	Amount is net of transfers to: TIF ($15,254), PILOT ($36,346), Walter Reed Development ($638), and St. Elizabeth Redevelopment ($304) funds.
	Class 1A – improved residential real property that is not included in the definition of Class 1B property.	Note: For Class 1 owner-occupied residential real property, the first $89,850 of assessed value is exempt from tax.	
	Class 1B - improved residential real property with no more than two dwelling units. It includes mostly single-family homes, properties receiving the senior/disabled tax relief, and up to two contiguous condominium units with common ownership.	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 2 – commercial property	Class 3 = $5.00 per $100 of assessed value	
	Class 3 – vacant real property		
	Class 4 – blighted real property	Class 4 = $10.00 per $100 of assessed value	
	D.C. Code Citation: Title 47, Chapters 7-10, 13, 13A		
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.	$3.40 per $100 of assessed value	$83,354
		Note: The first $225,000 of taxable value is excluded from tax.	
	D.C. Code Citation: Title 47, Chapter 15.		
PUBLIC SPACE RENTAL	Tax on the commercial use of publicly owned property between the property line and the street.	Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank.	$39,413
	D.C. Code Citation: Title 10, Chapter 11.		
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.	A six-tier rate structure is presently in effect:	$1,430,057
	Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.	6% – General rate for tangible personal property and selected services (will increase to 6.5% beginning in FY 2026 and 7.0% in FY 2027).	Amount is net of transfers to: Convention Center ($199,297), TIF ($29,080), PILOT ($24,330), Ballpark Revenue ($13,872), Healthy D.C. ($1,861), WMATA Operations and Capital ($253,756), Healthy Schools ($5,690), ABCA ($870), Commission on Arts and Humanities ($43,044), and St. Elizabeth Redevelopment ($131) funds.
	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.	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.	
	D.C. Code Citation: Title 47, Chapters 20 and 22.	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.	
ALCOHOLIC BEVERAGE TAX	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.	Beer = $2.79 per 31-gallon barrel	$7,027
		Champagne/sparkling wine = $0.45 per gallon	
		Distilled Spirits = $1.50 per gallon	
		Light wine (alcohol content 14% or less) = $0.30 per gallon	
	D.C. Code Citation: Title 25, Chapter 9	Heavy wine (alcohol content above 14%) = $0.40 per gallon	

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2025

<table>
<tr><th>TAX</th><th>DESCRIPTION</th><th>RATE
(As of 1/1/2025)</th><th>FY 2024 REVENUE
($ in thousands)</th></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 $0.027 per each cigarette above 20.</td><td>$9,763</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>3,5004,999</th><th>5,000 or more</th></tr>
<tr><td>20MPG or Less</td><td>9.00%</td><td>10.00%</td><td>11.00%</td></tr>
<tr><td>21MPG - 25MPG</td><td>5.00%</td><td>6.00%</td><td>7.00%</td></tr>
<tr><td>26MPG - 30MPG</td><td>3.10%</td><td>4.10%</td><td>5.10%</td></tr>
<tr><td>31MPG - 39MPG</td><td>2.20%</td><td>3.20%</td><td>4.20%</td></tr>
<tr><td>40MPG or More</td><td>1.50%</td><td>2.50%</td><td>3.50%</td></tr>
<tr><td>Electric Vehicles</td><td>1.00%</td><td>2.00%</td><td>3.00%</td></tr>
</table></td><td>$43,823</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 $0.118 per gallon. Thus, the total tax on motor fuel is $0.355 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 ($21,778)</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>$3,138,951</td></tr>
<tr><td>CORPORATE FRANCHISE TAX</td><td>Taxon 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.</td><td>8.25% of taxable income
$250minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million.</td><td>$932,363</td></tr>
<tr><td>UNINCORPORATED BUSINESS FRANCHISE TAX</td><td>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.</td><td>8.25% of taxable income
$250minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million.</td><td>$200,640</td></tr>
<tr><td>PUBLIC UTILITY TAX</td><td>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.</td><td>"Television, radio and telephone companies:
10% of gross charges – residential
11% of gross charges – nonresidential
Heating oil utilities:
$0.17 per gallon – residential
$0.187per 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.</td><td>$115,400
Amount is net of transfer to: Ballpark Revenue Fund ($7,324).</td></tr>
<tr><td>TOLL TELECOMMUNICATIONS TAX</td><td>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 .</td><td>10% of gross charges – residential
11% of gross charges – nonresidential
Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.</td><td>$33,807
Amount is net of transfer to: Ballpark Revenue Fund ($2,062).</td></tr>
</table>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2025

TAX	DESCRIPTION	RATE (As of 1/1/2025)	FY 2024 REVENUE ($ in thousands)
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.	$91,497 Amount is net of transfer to: Healthy D.C. Fund ($75,573).
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 ($51,519).
PRIVATE SPORTS WAGERING TAX	Tax on sports wagering is 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 websites or mobile devices. *D.C. Code Citation: Title 36, Chapter 6.*	Class A = 20% of gross sports wagering revenue Class B = 10% of gross sports wagering revenue Class C = 30% of gross sports wagering revenue Note: In FYs 2025 to 2028, the first $2.583 million of revenues is deposited in local funds. All other revenues is transferred to the Child Trust Fund (§4-681.02.).	$3,795
GAMES OF SKILL GROSS RECEIPTS TAX	Taxon 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.	$121
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 ($19,145).
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 ($8,716).
INPATIENT DIRECTED PAYMENTS PROVIDER FEE	Beginning FY 2025, hospitals in the District are charged a direct payment fee based on the hospital's inpatient net patient revenue. *D.C. Code Citation: Title 44, Chapter 6A.*	2.98% of inpatient net patient revenue Note: All revenue from this fee is dedicated to the Inpatient Hospital Directed Payment Provider Fee Fund.	$0 Amount is net of transfer to: Inpatient Hospital Directed Payment Provider Fee Fund is $-
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 ($7,339).
OUPATIENT DIRECTED PAYMENTS PROVIDER FEE	Beginning FY 2025, hospitals in the District are charged a direct payment fee based on the hospital's outpatient gross patient revenue. D.C. Code Citation: Title 44, Chapter 6A.	0.538% of outpatient gross patient revenue Note: All revenue from this fee is dedicated to the Outpatient Hospital Directed Payment Provider Fee Fund.	$0 Amount is net of transfer to: Inpatient Hospital Directed Payment Provider Fee Fund is $-

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2025

TAX	DESCRIPTION	RATE (As of 1/1/2025)	FY 2024 REVENUE ($ in thousands)
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 ($5,325).
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 $4.87 million.	$44,965
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 $753,000 Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	$143,451 Amount is net of transfers to: Housing Production Trust Fund ($23,094), Bond Repayment ($2,253), and West End Maintenance ($185) 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. For Class 2 properties over $2 million, there is an additional tax of 1.05%. Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.	$125,042 Amount is net of transfers to: Housing Production Trust Fund ($22,099), and West End Maintenance ($185) funds.
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%.	$11,732 Amount is net of transfer to: Housing Production Trust Fund ($2,070).