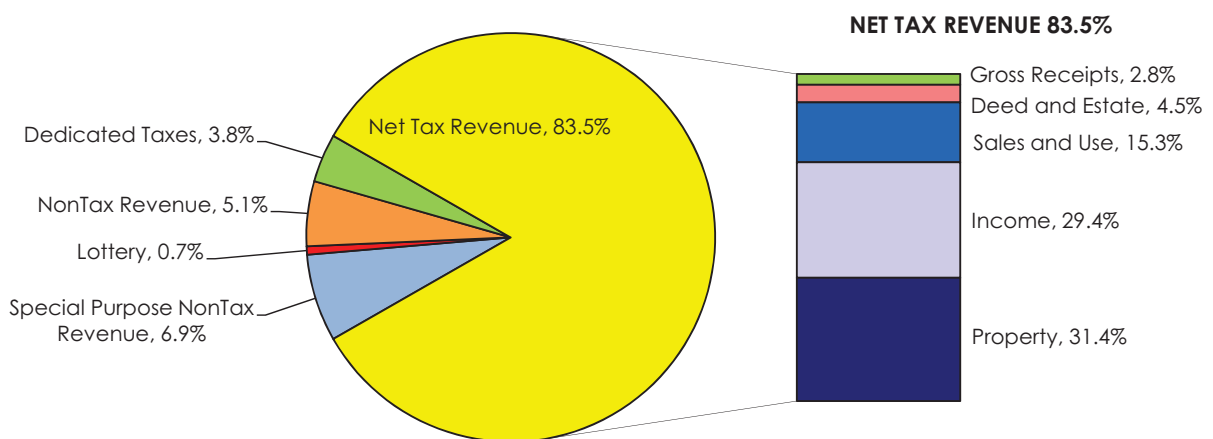


# Revenue

## TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2018



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2017 to FY 2021. 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 2017 baseline estimate of \$7.36 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$61.3 million (0.8%) higher than FY 2016 revenue. (See Table 3-1.) The \$7.44 billion estimate for FY 2018 is an increase of \$82.3 million (1.1%) from FY 2017.

Including dedicated and special purpose revenues and policy initiatives, total FY 2017 general fund revenue in the financial plan is \$8.26 billion, \$111.8 million more than in FY 2016 and \$8.37 billion in FY 2018, \$114.7 million more than FY 2017.

Various policy initiatives increase general fund revenue in FY 2018 by \$39.5 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 2016-2021

(Dollars in Thousands)

Type of Revenue	FY 2016 Actual	FY 2017 Revised	FY 2018 Original	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
<b>Local Fund - Baseline</b>	<b>7,294,320</b>	<b>7,355,587</b>	<b>7,437,845</b>	<b>7,652,383</b>	<b>7,888,225</b>	<b>8,143,540</b>
<i>Level Change</i>		61,267	82,258	214,537	235,843	255,314
<i>% Change Annual</i>		0.8%	1.1%	2.9%	3.1%	3.2%
<b>Taxes</b>	<b>6,732,025</b>	<b>6,857,772</b>	<b>6,955,382</b>	<b>7,168,014</b>	<b>7,412,341</b>	<b>7,667,370</b>
<b>General Purpose Non-Tax Revenues</b>	<b>509,008</b>	<b>443,815</b>	<b>427,963</b>	<b>429,369</b>	<b>420,385</b>	<b>420,169</b>
<b>Transfer from Lottery</b>	<b>53,287</b>	<b>54,000</b>	<b>54,500</b>	<b>55,000</b>	<b>55,500</b>	<b>56,000</b>
<b>Dedicated/Special Purpose - Baseline</b>	<b>851,824</b>	<b>902,196</b>	<b>895,221</b>	<b>903,202</b>	<b>917,713</b>	<b>935,633</b>
<i>Level Change</i>		50,372	-6,975	7,982	14,510	17,920
<i>% Change Annual</i>		5.9%	-0.8%	0.9%	1.6%	2.0%
<b>Dedicated Taxes</b>	<b>318,267</b>	<b>324,760</b>	<b>319,797</b>	<b>328,548</b>	<b>337,595</b>	<b>346,725</b>
<b>Special Purpose (O-Type) Revenues</b>	<b>533,557</b>	<b>577,436</b>	<b>575,424</b>	<b>574,655</b>	<b>580,118</b>	<b>588,908</b>
<b>Total Revenue - Baseline</b>	<b>8,146,144</b>	<b>8,257,783</b>	<b>8,333,066</b>	<b>8,555,585</b>	<b>8,805,938</b>	<b>9,079,173</b>
<i>Level Change</i>		111,639	75,283	222,519	250,353	273,235
<i>% Change Annual</i>		1.4%	0.9%	2.7%	2.9%	3.1%
<b>Revenue Policy Proposals</b>		<b>115</b>	<b>39,510</b>	<b>14,569</b>	<b>14,194</b>	<b>14,215</b>
<b>Total Revenue with Proposals</b>	<b>8,146,144</b>	<b>8,257,898</b>	<b>8,372,576</b>	<b>8,570,155</b>	<b>8,820,132</b>	<b>9,093,388</b>
<i>Level Change</i>		111,754	114,678	197,578	249,978	273,256
<i>% Change Annual</i>		1.4%	1.4%	2.4%	2.9%	3.1%
<i>Addendum: Dedicated tax revenue to enterprise funds</i>	183,292	185,897	188,758	196,155	204,167	210,369

## **THE ECONOMIC OUTLOOK**

A variety of sources provide the basis of this estimate including: cash collection reports; federal data on District population, employment, and income; discussions with revenue, business, and real property advisory groups about the D.C. economy and revenue trends; and forecasts of the U.S. and regional economies prepared by private sector firms. Based on this information, the economic outlook over the period of the financial plan is similar to that of the past two years: continued increase in population, moderate economic growth, and improvement in labor market indicators. There is, however, great uncertainty at this time surrounding federal fiscal and other policies, and measures to restrain federal spending are expected to be in effect over the period of the financial plan. Accordingly, the outlook reflects caution, particularly as it relates to growth in population and in federal employment. Key economic indicators will be monitored for deviations from this forecast that might negatively impact the financial plan.

### ***Population***

Population growth has been a major factor in increasing the District's income and sales tax bases, and is also a major driving force behind rising home values. In the last five years (2011 to 2016) the District's population has grown by 60,693 (9.8%), an increase that averaged 1,000 net new residents per month. Population growth was, however, slower in 2016 than the average of the last five years due to slower net in-migration. From 2015 to 2016 the increase was 10,793, 40 percent of which was from natural increase (births minus deaths). For FY 2017 and FY 2018, the financial plan assumes that population will grow an average of 8,200 per year.

### ***Federal Spending***

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

Federal budget and fiscal policies resulted in federal spending increases for FY 2016 and FY 2017. According to the Congressional Budget Office, however, federal domestic discretionary outlays in FY 2018 are expected to be less than they were in FY 2017. The Financial Plan assumes that federal employment in the District of Columbia will decline by modest amounts each year starting in FY 2018.

## **National Economy**

The national economy continues at a pace of moderate growth with low inflation. Real GDP grew at an annual rate of 1.9 percent for the quarter ending December 2016, and 1.6 percent for the full year. Employment is increasing, and the unemployment rate continues to fall slowly. The outlook is for continued moderate growth in the national economy for the next several years. For example, the Board of Governors of the Federal Reserve System expects inflation-adjusted GDP to grow about 2 percent per year through 2019, and has indicated its intention to raise short term interest rates if the economy continues to expand as anticipated.

- The U.S. economy added 2.2 million jobs (1.6%) from December 2015 to December 2016.
- The U.S. unemployment rate (seasonally adjusted) was 4.7 percent in December 2016, down from 5.0 percent a year earlier.
- U.S. Personal Income for the 12-months ending December 2016 was 3.6 percent above a year ago.
- The S&P 500 stock market index average for January 2017 was 6.2 percent above the level of three months earlier, and 18.6 percent above a year earlier.
- Employment in the Washington metropolitan area has remained high during the past year. In the three-month period ending December, wage and salary jobs in the region grew by 68,800 (2.1%) compared to a year earlier. The District of Columbia accounted for about 23 percent of the increase in area employment.

- The D.C. metropolitan area unemployment rate was 3.4 percent in December (not seasonally adjusted), down from 3.7 percent a year earlier.
- In January 2017, the consensus forecast of fifty economists contributing to the Blue Chip Economic Indicators was that national real GDP growth would rise to 2.3 percent for both FY 2017 and FY 2018, up from the 1.6 percent rate of FY 2016. Nominal growth is expected to be 4.2 percent in FY 2017 and 4.5 percent in FY 2018, up from 2.9 percent in FY 2016.

## **The District of Columbia Economy**

Recent trends in the D.C. economy include continued moderate growth in jobs and income, more population and housing units, slowing in home sales and home prices, and more tourists.

- In the three months ending December 2016, there were 15,767 (2.0%) more wage and salary jobs located in the District than a year earlier. Federal government jobs in December were up by 4,367 (2.2%) from a year earlier, and private sector jobs increased by 10,200 (1.9%).
- District resident employment in the three months ending December 2016 increased by 10,599 (2.9%) compared to a year earlier.
- The December unemployment rate was 5.8 percent (seasonally adjusted), a decrease from 6.6 percent a year ago.
- Wages earned in the District of Columbia grew 5.3 percent in the September 2016 quarter, compared to the prior year. D.C. Personal Income was 4.5 percent higher.
- Single family home sales for the three-month period ending December 2016 were down 1.7 percent from a year ago, with a 0.2 percent increase in the average selling price. Condominium sales were down 3.6 percent, and the average selling price was 0.5 percent less. The value of all home sale settled contracts for the three-month period ending December 2016 was 2.4 percent less than a year ago. For the past 12 months, however, the value of all sales was up by 5.9 percent.
- For the 12-month period ending December, 4,668 housing permits were issued, down 5.8 percent from a year ago; the 3-month total, 1,047 was 30.6 percent less than in the same period of 2015.
- According to CoStar, leased commercial office space in December 2016 was up 0.4 percent from a year ago, while the vacancy rate fell slightly over the past year from 11.2 percent in the December quarter of 2015 to 11.0 percent in the December quarter of 2016. Average rents were 3.9 percent higher in the December quarter than a year earlier.
- Hotel room-days sold for the three months ending December 2016 were 7.1 percent above the prior year, and hotel room revenues were up 12.5 percent.

## **Economic Forecast for D.C.**

The economic forecasting services IHS Global Insight and Moody's Analytics both assume that growth in District employment will be slower in FY 2017 and the years following than it was in both FY 2015 and FY 2016. They also agree that the federal sector will play a smaller role in the economy, professional and business services will be the largest source of job growth, and the annual increase in population will slow down.

### ***Advisory Groups***

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

Highlights from the discussions include:

- The District of Columbia faces considerable risk due to uncertainties about federal fiscal and other policy changes. The risks are not just possible decreases in federal employment and spending, but include changes in immigration policies that would affect businesses and universities and health care policies that could affect the substantial health services sector in the District.
- Uncertainty about policies and continuing political controversies could result in perceptions that the District of Columbia is no longer an attractive place to live and invest which could have lasting adverse impacts on the District's economy.
- Although population is growing in the District of Columbia, it is not clear that it will grow fast enough to occupy all of the housing that is currently under construction or planned.
- A challenge for the District of Columbia is to attract and retain professional and similar higher-wage employment, where success depends not on federal government spending but on competing successfully in regional, national, and even global markets. As yet progress has been slow in diversifying the economies of the District of Columbia and the region.
- Overall demand for office space will remain fairly weak by historical standards due to federal lease cutbacks, limited growth in office-using jobs, and tenants seeking fewer square feet per employee. Rising interest rates could begin to adversely affect values.
- Although the District of Columbia has slipped in terms of global rankings, premier real estate in the District of Columbia remains attractive to foreign investors.
- Restoring reliable Metrorail service is essential to the economies of the District of Columbia and the region.

#### ***Economic Assumptions for the Revenue Estimate***

As noted earlier, the economic assumptions for the FY 2018 Budget and Financial Plan (See Table 3-2.) take into consideration expectations of moderate growth in the national economy, continued federal spending constraints, employment and income gains over the past year, forecasts from IHS Global Insight and Moody's Analytics, and comments from the Advisory Groups. Highlights include:

- ***D.C.'s Gross Domestic Product.*** Growth rates in D.C. Gross Domestic Product (GDP-DC), a measure of economic activity in D.C., in FY 2017 and FY 2018, respectively, are projected to be 4.0 percent and 4.4 percent. Real GDP-DC, adjusted for inflation, is expected to grow 1.5 percent in FY 2017 and 1.8 percent in FY 2018.
- ***D.C.'s Personal Income.*** The growth rate in Personal Income, which is mostly wages, salaries, and benefits, but which also includes investment income and transfer payments, is expected to be 5.0 percent in FY 2017, and 5.0 percent again in FY 2018. Increases in the number of persons and households residing in D.C. contribute to the District's higher Personal Income levels.
- ***Jobs located in D.C.*** The number of jobs in the District in FY 2017 is expected to show a net increase of 7,800 (1.0%) and 4,600 (0.6%) in FY 2018.
- ***Resident employment.*** In FY 2017, the D.C. labor force is expected to increase by 5,400 (1.4%) and rise by 4,100 (1.0%) in FY 2018. Resident employment is expected to rise by 6,200 (1.7%) in FY 2017. For FY 2018, it is forecast to rise by 4,200 (1.1%) as the unemployment rate falls to 6.0 percent in that year.
- ***Home sales and prices.*** The number of housing sales (the combined total of single family and condominium units) is projected to rise by 1.0 percent in FY 2017, with prices increasing by 2.5 percent. Sales then increase by 1.0 percent in FY 2018, with a 5.0 percent rise in average prices.
- ***Inflation.*** The Financial Plan assumes that the D.C. Consumer Price Index will rise 2.4 percent in FY 2017 and 2.2 percent in FY 2018. The rate in FY 2016 was 0.8 percent.
- ***Households and population.*** The Financial Plan assumes estimated households in FY 2017 of 303,600 up 3,500 (1.1%) from FY 2016, and 306,400 in FY 2018 (an increase of 2,800 or 0.9%). Population rises by 9,000 in FY 2017 to 688,800; in FY 2018 it reaches 696,200.

Looking further ahead to FY 2019 through FY 2021, the expectation for the Budget and Financial Plan is that this will be a period of continued moderate economic growth, both nationally and in the District of Columbia, with the District's economy continuing to be affected by restraints in federal expenditures. Growth in nominal GDP-DC is expected to average about 4.0 percent per year during the FY 2019 through FY 2021 period, and Personal Income will increase at about 4.7 percent per year; and close to 4,200 additional jobs will be added each year. Inflation is expected to rise to 2.8 percent per year by FY 2021, and interest rates also rise (to a 3.4 percent rate for 10-year Treasury securities in FY 2021). The stock market is expected to grow at a steady, moderate pace (a gain of about 16 percent over the 3-year period). In the years 2019 through 2021, 8,786 new housing starts are anticipated, and an additional 7,300 households are expected. During this period, the number of housing sales is expected to remain steady, while average prices rise each year at a rate comparable to the rate of growth in Personal Income.

## **Risks**

Developments outside of the local economy pose risks to the forecast. These include the possibility of slower national economic growth (18 percent of the economists participating in the January Blue Chip Forecast expect a recession to start in 2017), volatility in the stock market, increases in interest rates, and financial market problems as the Federal Reserve phases in interest rate increases. Possible disruptions arising from uncertainties around the world and potential national security events are other sources of risks to the forecast.

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

As noted, federal government fiscal policy uncertainty remains a primary concern. A federal budget has not yet been adopted for all of Fiscal Year 2017, and sequestration constraints on federal spending will return in FY 2018 unless Congress takes action to change them. In addition, there is currently a freeze on federal hiring and upcoming decisions on budget and debt ceiling resolutions only add to current economic uncertainty.

Table 3-2

### Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2015-2021

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate
Gross State Product (nominal, billions of \$)	120.88	125.65	130.62	136.35	141.94	147.59	153.15
	4.8%	4.0%	4.0%	4.4%	4.1%	4.0%	3.8%
Personal Income (billions of \$)	48.59	50.87	53.41	56.10	58.89	61.60	64.38
	6.7%	4.7%	5.0%	5.0%	5.0%	4.6%	4.5%
Wages and Salaries of D.C. Residents (billions of \$)	24.2	25.3	26.5	27.9	29.2	30.6	32.0
	6.0%	4.6%	4.7%	5.1%	4.9%	4.5%	4.6%
Population (thousands)	668.9	679.8	688.8	696.2	702.7	708.3	713.7
	1.7%	1.6%	1.3%	1.1%	0.9%	0.8%	0.8%
Households (thousands)	295.7	300.1	303.6	306.4	309.2	311.3	313.7
	1.6%	1.5%	1.1%	0.9%	0.9%	0.7%	0.8%
At-Place Employment (thousands)	764.4	774.8	782.6	787.2	791.8	796.2	799.9
	1.7%	1.4%	1.0%	0.6%	0.6%	0.6%	0.5%
Civilian Labor Force (thousands)	386.6	393.9	399.3	403.4	407.0	409.8	413.0
	3.0%	1.9%	1.4%	1.0%	0.9%	0.7%	0.8%
Resident Employment (thousands)	358.9	369.0	375.2	379.4	383.0	385.7	388.9
	3.9%	2.8%	1.7%	1.1%	0.9%	0.7%	0.8%
Unemployment Rate (%)	7.2	6.3	6.0	6.0	5.9	5.9	5.8
Housing Starts	4,023	4,662	4,170	3,317	3,018	2,885	2,883
Housing Stock (thousands)	316.2	320.3	323.9	326.3	329.4	330.8	330.3
	1.4%	1.3%	1.1%	0.7%	0.9%	0.4%	-0.1%
Sale of Housing Units	7,929	8,340	8,423	8,508	8,508	8,508	8,508
	4.1%	5.2%	1.0%	1.0%	0.0%	0.0%	0.0%
Average Housing Price (thousands of \$)	767.9	794.7	814.5	855.6	898.8	939.2	982.7
	4.3%	3.5%	2.5%	5.0%	5.0%	4.5%	4.6%
Washington Area CPI (% change from prior year)	-0.1	0.8	2.4	2.2	2.5	2.8	2.8
Interest Rate on 10-year Treasury Notes (%)	2.2	1.9	2.2	2.5	2.7	3.0	3.4
Change in S&P 500 Index of Common Stock (%)*	2.0%	6.4%	2.2%	1.0%	1.7%	7.2%	6.3%

\* Change in S&P 500 Index of Common Stock is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. (For example, the value in FY 2016 is the percent change from CY 2015.4 to CY 2016.4)

**Note:** Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Global Insight (January 2017) and Moody's Analytics (Economy.com) (January 2017); forecasts of the national economy prepared by the Congressional Budget Office (January 2017) and Blue Chip Economic Indicators (January 2017); BLS labor market information from December 2016; the Census Bureau estimates of the D.C. population (2016); Bureau of Economic Analysis estimates of D.C. Personal Income (September 2016); Metropolitan Regional Information System (MRIS) D.C. home sales data (December 2016), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); CoStar information on commercial office buildings and residential property in D.C. (December 2016); and Delta Associates information on commercial office buildings and apartments in D.C. (December 2016).



## GENERAL FUND REVENUE

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated, and Special Purpose. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2017 to FY 2021, along with actual FY 2016 revenues. Tables 3-13 and 3-14, at the end of this chapter, provide information on year-to-year percentage and absolute changes for the major revenue sources.

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

Table 3-3

### General Fund, Local Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Real Property	2,357,503	2,490,061	2,560,136	2,654,865	2,753,097	2,854,965
<i>Transfer to TIF/Pilot</i>	<i>(33,887)</i>	<i>(39,958)</i>	<i>(41,139)</i>	<i>(46,859)</i>	<i>(53,185)</i>	<i>(57,695)</i>
Real Property (net)	2,323,616	2,450,103	2,518,997	2,608,006	2,699,912	2,797,270
Personal Property	59,101	61,170	63,005	64,895	66,517	68,180
Public Space Rental	40,386	38,247	39,471	40,734	41,997	43,299
<b>Total Property (net)</b>	<b>2,423,103</b>	<b>2,549,520</b>	<b>2,621,474</b>	<b>2,713,635</b>	<b>2,808,426</b>	<b>2,908,749</b>
General Sales	1,343,074	1,410,583	1,457,013	1,509,432	1,563,735	1,618,264
<i>Transfer to Convention Center Fund</i>	<i>(123,551)</i>	<i>(129,729)</i>	<i>(134,010)</i>	<i>(138,834)</i>	<i>(143,832)</i>	<i>(148,866)</i>
<i>Transfer to TIF</i>	<i>(33,963)</i>	<i>(35,397)</i>	<i>(35,397)</i>	<i>(35,397)</i>	<i>(35,397)</i>	<i>(35,397)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(16,420)</i>	<i>(15,881)</i>	<i>(15,881)</i>	<i>(15,881)</i>	<i>(15,881)</i>	<i>(15,881)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(477)</i>	<i>(500)</i>	<i>(854)</i>	<i>(854)</i>	<i>(854)</i>	<i>(854)</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>(72,355)</i>	<i>(73,973)</i>	<i>(76,480)</i>	<i>(79,305)</i>	<i>(82,232)</i>	<i>(85,180)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>
<i>Transfer to ABRA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
General Sales (net)	1,090,872	1,149,667	1,188,956	1,233,725	1,280,103	1,326,650
Alcohol	6,468	6,675	6,902	7,143	7,394	7,660
Cigarette	30,451	29,842	29,215	28,602	28,001	27,413
Motor Vehicle	45,997	46,500	47,064	47,607	48,156	48,711
Motor Fuel Tax	25,331	25,133	24,936	24,740	24,545	24,353
<i>Transfer to Highway Trust Fund</i>	<i>(25,331)</i>	<i>(25,133)</i>	<i>(24,936)</i>	<i>(24,740)</i>	<i>(24,545)</i>	<i>(24,353)</i>
<b>Total Sales (net)</b>	<b>1,173,788</b>	<b>1,232,684</b>	<b>1,272,137</b>	<b>1,317,077</b>	<b>1,363,653</b>	<b>1,410,434</b>
Individual Income	1,907,862	1,938,884	1,952,363	2,014,510	2,090,249	2,167,883
Corporate Franchise	387,081	357,636	335,199	337,947	347,611	357,063
Unincorporated Business Franchise	169,387	166,216	166,456	168,680	173,707	181,950
<b>Total Income</b>	<b>2,464,330</b>	<b>2,462,736</b>	<b>2,454,018</b>	<b>2,521,137</b>	<b>2,611,567</b>	<b>2,706,897</b>

(Continued on next page)



Table 3-3 (Continued)

**General Fund, Local Revenue by Source, Fiscal Years 2016-2021**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Estimate</b>	<b>FY 2018 Estimate</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Projected</b>
Public Utility	135,568	136,245	136,927	137,611	138,299	138,991
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,105)</i>	<i>(8,186)</i>	<i>(8,268)</i>	<i>(8,351)</i>	<i>(8,434)</i>	<i>(8,518)</i>
Public Utility (net)	127,463	128,059	128,659	129,261	129,865	130,472
Toll Telecommunications	50,930	52,713	54,241	56,085	57,992	59,906
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,286)</i>	<i>(2,367)</i>	<i>(2,444)</i>	<i>(2,526)</i>	<i>(2,611)</i>	<i>(2,700)</i>
Toll Telecommunications (net)	48,644	50,346	51,797	53,559	55,381	57,207
Insurance Premiums	104,917	96,937	100,521	102,442	104,402	106,400
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(44,605)</i>	<i>(46,426)</i>	<i>(49,617)</i>	<i>(50,610)</i>	<i>(51,622)</i>	<i>(52,654)</i>
Insurance Premiums (net)	60,312	50,511	50,903	51,832	52,780	53,746
Healthcare Provider Tax	17,014	14,769	14,928	15,227	15,531	15,842
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(17,014)</i>	<i>(14,769)</i>	<i>(14,928)</i>	<i>(15,227)</i>	<i>(15,531)</i>	<i>(15,842)</i>
Ballpark Fee	32,764	33,946	33,946	33,946	33,946	33,946
<i>Transfer to Ballpark Revenue Fund</i>	<i>(32,764)</i>	<i>(33,946)</i>	<i>(33,946)</i>	<i>(33,946)</i>	<i>(33,946)</i>	<i>(33,946)</i>
Hospital Bed Tax and Hospital Provider Fee	16,806	15,440	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>(16,806)</i>	<i>(15,440)</i>	-	-	-	-
ICF-IDD Assessment	4,860	5,519	5,704	5,704	5,704	5,704
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(4,860)</i>	<i>(5,519)</i>	<i>(5,704)</i>	<i>(5,704)</i>	<i>(5,704)</i>	<i>(5,704)</i>
<b>Total Gross Receipts (net)</b>	<b>236,419</b>	<b>228,916</b>	<b>231,359</b>	<b>234,652</b>	<b>238,026</b>	<b>241,425</b>
Estate	53,967	34,624	22,346	18,411	18,753	19,541
Deed Recordation	250,028	222,042	227,547	233,052	238,557	244,062
<i>Transfer to HPTF/Bond Repayment</i>	<i>(37,504)</i>	<i>(33,553)</i>	<i>(34,421)</i>	<i>(35,289)</i>	<i>(36,157)</i>	<i>(37,025)</i>
Deed Recordation (net)	212,524	188,489	193,126	197,763	202,400	207,037
Deed Transfer	174,640	166,046	170,467	174,888	179,309	183,730
<i>Transfer to HPTF/Bond Repayment</i>	<i>(26,196)</i>	<i>(24,444)</i>	<i>(25,094)</i>	<i>(25,744)</i>	<i>(26,394)</i>	<i>(27,043)</i>
Deed Transfer (net)	148,444	141,602	145,373	149,144	152,915	156,687
Economic Interests	19,450	19,200	15,550	16,195	16,600	16,600
<b>Total Other Taxes (net)</b>	<b>434,385</b>	<b>383,915</b>	<b>376,395</b>	<b>381,513</b>	<b>390,668</b>	<b>399,865</b>
<b>TOTAL TAXES NET OF DEDICATED TAXES</b>	<b>6,732,025</b>	<b>6,857,772</b>	<b>6,955,382</b>	<b>7,168,014</b>	<b>7,412,341</b>	<b>7,667,370</b>
Licenses and Permits	90,432	88,900	83,009	88,693	84,475	88,492
Fines and Forfeits	197,439	184,987	179,067	173,470	167,436	164,536
Charges for Services	80,251	74,007	74,130	74,254	74,379	74,379
Miscellaneous	140,886	95,921	91,757	92,952	94,094	92,762
<b>TOTAL NON-TAX</b>	<b>509,008</b>	<b>443,815</b>	<b>427,963</b>	<b>429,369</b>	<b>420,385</b>	<b>420,169</b>
Lottery	53,287	54,000	54,500	55,000	55,500	56,000
<b>TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES</b>	<b>7,294,320</b>	<b>7,355,587</b>	<b>7,437,845</b>	<b>7,652,383</b>	<b>7,888,225</b>	<b>8,143,540</b>

## Property Taxes

Table 3-4

### Property Tax Revenue, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Real Property	2,357,503	2,490,061	2,560,136	2,654,865	2,753,097	2,854,965
<i>Transfer to TIF/Pilot</i>	<i>(33,887)</i>	<i>(39,958)</i>	<i>(41,139)</i>	<i>(46,859)</i>	<i>(53,185)</i>	<i>(57,695)</i>
Real Property (net)	2,323,616	2,450,103	2,518,997	2,608,006	2,699,912	2,797,270
Personal Property	59,101	61,170	63,005	64,895	66,517	68,180
Public Space Rental	40,386	38,247	39,471	40,734	41,997	43,299
<b>Total Property Taxes (net)</b>	<b>2,423,103</b>	<b>2,549,520</b>	<b>2,621,474</b>	<b>2,713,635</b>	<b>2,808,426</b>	<b>2,908,749</b>
<b>Policy Proposals</b>	-	-	<b>9,116</b>	<b>(216)</b>	<b>(589)</b>	<b>(557)</b>

### Real Property Tax

In FY 2016, \$2.357 billion was collected before dedicated distributions; a 7.4 percent increase from FY 2015. The increase in collections was driven by a significant growth in both commercial property (Class 2) and residential property (Class 1). Commercial property tax collections increased by 6.2 percent and residential property tax collections increased by 10.0 percent in FY 2016 compared to FY 2015. Commercial property collections have an out-sized impact on total real property tax collections because the residential tax rate is \$0.85 per \$100 of assessment value while the major commercial tax rate of \$1.85 per \$100 of assessment value is more than double the residential rate. The total assessment value of all commercial properties in the District is about the same as the total assessment value of all residential properties. Consequently, Class 1 tax collections account for approximately 32 percent of total real property tax collections and Class 2 collections account for approximately 67 percent of total real property tax collections in FY 2016.

**Residential Property.** D.C.'s residential market continued to show price appreciation in FY 2016, with average home prices increasing by 3.5 percent compared to FY 2015. The pace of appreciation is expected to increase throughout the forecast period, with home prices rising by about 4.3 percent on average from FY 2016 to FY 2021. Residential property (Class 1) tax collections are expected grow by 5.0 percent on average throughout the forecast period. This growth is driven by an expected increase in revenues from multi-family property averaging 5.3 percent annually.

**Commercial Property.** Class 2 property taxes are projected to increase by 5.7 percent in FY 2017, which is a reflection of the record sales in commercial property markets in FY 2015. This growth is not expected to remain through the forecast period. Uncertainty in capital markets and expected increases in interest rates are reflected by a more moderate predicted growth in Class 2 tax revenues from FY 2018 to FY 2021 averaging 3.3 percent annually.

Taking these factors into consideration, overall real property tax collections are expected to grow by 3.9 percent on average from FY 2016 to FY 2021.

**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 2017, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 15.5 percent.

***Transfer to Tax Increment Financing (TIF) Fund.*** In FY 2017, a net amount of \$40.0 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and Payment in Lieu of Taxes (PILOT) bonds. This amount will be \$41.1 million in FY 2018 and increase to an estimated \$57.7 million in FY 2021, due to continuing development progress at previously authorized TIF projects, expected increased assessments for existing TIF properties, and TIF transfers that may be required for potential new debt issuances.

### **Personal Property Tax**

In FY 2016, gross total personal property tax collections totaled \$59.1 million. Based on national and regional economic indicators, which suggest a gradual increase in the level of business activity and a subsequent increase in the total level of new business investment, gross collections are expected to grow by 2.9 percent on average annually throughout the forecast period reaching \$68.2 million in FY 2021.

### **Public Space Rental**

In FY 2016 revenue from public space rentals amounted to \$40.4 million. FY 2017 revenue is projected to fall to \$38.2 million before increasing on average by 3.2 percent annually over the FY 2017 to FY 2021 period.

### **Property Tax Policy Proposals:**

- Homestead Exemption Compliance Initiative
- St. Elizabeths East Campus Redevelopment Fund
- Continuing Care Retirement Community Subject to Appropriations Repeal
- Our Lady of Perpetual Help Real Property Tax Forgiveness
- International Spy Museum Tax Abatement
- Food, Environmental and Economic Development Amendment Act of 2016
- Women's National Democratic Club
- Public Space Rental Forgiveness

## General Sales and Use Taxes

In FY 2016, revenue from gross sales and use taxes was \$1.34 billion, compared to FY 2015 gross sales and use tax revenue of \$1.32 billion, an increase of 2.1 percent. The revenue in FY 2015 included a one-time revenue source of \$73.6 million from settlement proceeds following a court decision regarding sales taxes collected by online travel companies. Because of a larger base as a result of the court decision, and because of new e-commerce tax revenue, we estimate growth in gross sales tax of 5 percent in FY 2017. We estimate a more moderate growth rate of 3.3 percent in FY 2018.

Growth rates in FY 2019 to FY 2021 are estimated to be between 3.5 percent and 3.6 percent. We anticipate taxes from e-commerce sales helping to balance the continued decline in taxes from sales at brick and mortar businesses. We also anticipate continued strength in the hospitality sector.

Table 3-5

### General Sales and Use Tax Revenue, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
General Sales	1,343,074	1,410,583	1,457,013	1,509,432	1,563,735	1,618,264
<i>Transfer to Convention Center Fund</i>	<i>(123,551)</i>	<i>(129,729)</i>	<i>(134,010)</i>	<i>(138,834)</i>	<i>(143,832)</i>	<i>(148,866)</i>
<i>Transfer to TIF</i>	<i>(33,963)</i>	<i>(35,397)</i>	<i>(35,397)</i>	<i>(35,397)</i>	<i>(35,397)</i>	<i>(35,397)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(16,420)</i>	<i>(15,881)</i>	<i>(15,881)</i>	<i>(15,881)</i>	<i>(15,881)</i>	<i>(15,881)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(477)</i>	<i>(500)</i>	<i>(854)</i>	<i>(854)</i>	<i>(854)</i>	<i>(854)</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>(72,355)</i>	<i>(73,973)</i>	<i>(76,480)</i>	<i>(79,305)</i>	<i>(82,232)</i>	<i>(85,180)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>
<i>Transfer to ABRA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
<b>General Sales Taxes (net)</b>	<b>1,090,872</b>	<b>1,149,667</b>	<b>1,188,956</b>	<b>1,233,725</b>	<b>1,280,103</b>	<b>1,326,650</b>
<b>Policy Proposals</b>	<b>-</b>	<b>-</b>	<b>1,402</b>	<b>1,867</b>	<b>1,882</b>	<b>1,903</b>

Table 3-6

### Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2016

(Dollars in Millions)

	Retail	Medical Marijuana**	Liquor	Restaurants	Hotel	Parking	Transfers	Total
Base	9,351.8	8.0	619.8	3,974.6	1,883.3	402.0		
Rate	5.75%	6.0%	10.0%	10.0%	14.5%	18.0%		
General Sales Tax Collections (gross)	537.7	0.5	62.0	397.5	273.1	72.4		1,343.1
<i>Transfer to Convention Center Fund</i>				<i>39.7</i>	<i>83.8</i>		<i>123.6</i>	<i>123.6</i>
<i>Transfer to TIF</i>							<i>34.0</i>	<i>34.0</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>						<i>72.4</i>	<i>72.4</i>	<i>72.4</i>
<i>Transfer to Ballpark Revenue Fund</i>							<i>16.4</i>	<i>16.4</i>
<i>Transfer to Healthy DC Fund</i>							<i>0.5</i>	<i>0.5</i>
<i>Transfer to Healthy Schools Fund</i>							<i>4.3</i>	<i>4.3</i>
<i>Transfer to ABRA Program</i>							<i>1.2</i>	<i>1.2</i>
<b>General Sales Taxes to Local Fund</b>	<b>537.7</b>	<b>0.5</b>	<b>62.0</b>	<b>357.7</b>	<b>189.3</b>	<b>0.0</b>	<b>252.2</b>	<b>1,090.8</b>

Note: \*\* medical marijuana tax and the transfer to the Healthy DC Fund is included in gross receipts in the FY 2016 CAFR rather than the sales tax.

Total transfers from sales and use tax revenue are estimated to be \$260.9 million in FY 2017. In FY 2018, the sum of transfers from sales and use taxes is estimated to be \$268.1 million, 18.4 percent of gross sales tax revenue. The sum of transfers is projected to be \$291.6 million or 18 percent of gross sales tax revenue in FY 2021.

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

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

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

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

***Transfer to Healthy D.C.*** Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy D.C. and Health Care Expansion Fund. The transfer amount is estimated to be \$854,000 in FY 2018.

***Transfer to WMATA.*** Beginning in FY 2012 all parking sales tax revenue is used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority (WMATA). Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent. We estimate revenue from sales tax on parking to be \$76.5 million in FY 2018.

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

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

**General Sales and Use Tax Policy Proposals:**

- St. Elizabeths East Campus Redevelopment Fund
- Digital Products/Services Compliance Initiative
- Healthy Schools Amendment Act

**Selective Sales and Use Taxes**

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

Table 3-7

**Selective Sales and Excise Tax Revenue, Fiscal Years 2016-2021**

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Alcohol	6,468	6,675	6,902	7,143	7,394	7,660
Cigarette	30,451	29,842	29,215	28,602	28,001	27,413
Motor Vehicle	45,997	46,500	47,064	47,607	48,156	48,711
Motor Fuel Tax	25,331	25,133	24,936	24,740	24,545	24,353
<i>Transfer to Highway Trust Fund</i>	<i>(25,331)</i>	<i>(25,133)</i>	<i>(24,936)</i>	<i>(24,740)</i>	<i>(24,545)</i>	<i>(24,353)</i>
<b>Total Selective Sales and Excise Taxes (net)</b>	<b>82,916</b>	<b>83,017</b>	<b>83,181</b>	<b>83,352</b>	<b>83,550</b>	<b>83,784</b>
<b>Policy Proposals</b>	-	-	-	-	-	-

**Alcoholic Beverage**

In FY 2016, revenue from the alcoholic beverage tax was \$6.5 million, a 3.6 percent increase over revenue in FY 2015. This was higher than the 0.2 percent growth in FY 2015, but lower than the 6 percent growth in FY 2014. We estimate growth of 3.4 percent in FY 2018 bringing alcoholic beverage tax revenue to \$6.9 million. The growth rate is projected to be between 3.5 and 3.6 percent during FY 2019 and FY 2021.

**Cigarette**

Revenue in FY 2016 was \$30.5 million, a 3.3 percent decrease from FY 2015. Cigarette tax collections are expected to decrease by 2.0 percent in FY 2017 to \$29.8 million. Collections decrease 2.1 percent to \$29.2 million in FY 2018. The growth rate for FY 2019 through FY 2021 is estimated to be a negative 2.1 percent annually, reflecting a continued decrease in tobacco consumption.

**Motor Vehicle**

Motor vehicle excise tax revenue totaled \$46.0 million in FY 2016, which is a negative 1.3 percent growth rate over FY 2015. Revenue is projected to grow at a rate of 1.2 percent to \$47.1 million in FY 2018, and by 1.2 percent to \$47.6 million in FY 2019. The growth rate is projected to be approximately the same in the out years giving projected revenue of \$48.2 million and \$48.7 million respectively, in FY 2020 and FY 2021.



## Motor Fuel

Collections for the motor vehicle fuel tax in FY 2016 were \$25.3 million. In spite of increases in the local population, continuing increases in fuel efficiencies are expected to result in fuel tax revenues declining about 0.8 percent a year – from a projected FY 2017 level of \$25.1 million to \$24.4 million in FY 2021.

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

## Income Tax

Table 3-8

### Income Tax Revenue, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Individual Income	1,907,862	1,938,884	1,952,363	2,014,510	2,090,249	2,167,883
Corporate Franchise	387,081	357,636	335,199	337,947	347,611	357,063
Unincorporated Business Franchise	169,387	166,216	166,456	168,680	173,707	181,950
<b>Total Income Taxes</b>	<b>2,464,330</b>	<b>2,462,736</b>	<b>2,454,018</b>	<b>2,521,137</b>	<b>2,611,567</b>	<b>2,706,897</b>
<b>Policy Proposals</b>	-	-	<b>5,769</b>	<b>3,489</b>	<b>3,489</b>	<b>3,488</b>

### Individual Income Tax

In FY 2016, individual income tax revenue was \$1,907.9 million, an increase of 2.1 percent from FY 2015. This lower growth rate (compared to the growth rate in FY 2015) was driven by a double digit decline (11 percent) in the revenue from the volatile non-withholding component of the individual income tax related to capital gains and the stock market. The other component of income tax revenue, withholding, is closely associated with the wages and salaries of D.C. residents and accounts for two thirds of all income tax revenue. Withholding grew by a slower rate of 4.8 percent (as compared to 5.5 percent in FY 2015).

The weak performance of the non-withholding component, relative to the previous year, was influenced by the decline in payments and the double digit growth in refunds.

The stock market experienced growth but it was at a rate lower than the previous year. Whereas it is expected that the stock market will not deteriorate significantly from its current levels as reflected in the forecast for the Standard and Poor's 500 index, a decrease is forecasted for FY 2017 given the volatility of the financial markets.

On the other hand, continued implementation of enacted tax policies, including one which increased the standard deduction to \$5,650, \$7,800 and \$10,275 respectively for single, head of household, and married filers, will impact the growth of withholding in FY 2017, resulting in overall individual income taxes to grow at a lower rate than the previous year. These are discussed in further detail below. For the out years from FY 2018 to FY 2021, growth in revenue resumes at an average rate of 3.8 percent reflective of anticipated growth in the withholding component (an average rate of 4.3 percent), as well as the cautious and uncertain expectation of the stock market's performance leading to a positive but low growth performance (less than 1 percent) in the non-withholding component.

Following the February 2017 revenue forecast, all of the remaining tax policies were triggered pursuant to those recommendations of the Tax Revision Commission enacted by subsequent legislation. These are the tax reforms that will increase personal exemptions from \$1,775 to conform to the federal level and those that will increase standard deduction for filers whereby the amount for single, head of household and married filers will



increase to \$6,100, \$8,950 and \$12,200 respectively. These will impact individual income tax revenues starting in FY 2018 when implemented. Individual income tax revenue reported in Table 3-8 for the FY 2018 to FY 2021 period reflect these triggered changes to the personal exemption and standard deductions.

### Business Franchise

Corporate franchise income tax revenue grew by 25.7 percent and unincorporated franchise income tax grew by 21.2 percent in FY 2016 compared to FY 2015. In spite of legislation that will reduce the tax rate on business income from 9.0 percent to 8.25 percent in FY 2018, because of the strong stock market in FY 2017 and other business economic indicators, we estimate that the decrease in revenue will be 4.2 percent in FY 2018 and grow by one percent in FY 2019.

### Individual Income Tax Policy Proposals:

- Bank Attachment Compliance Initiative
- Legislative Retirement Match

### Gross Receipts

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

Table 3-9

### Gross Receipts Tax Revenue, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Public Utility	135,568	136,245	136,927	137,611	138,299	138,991
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,105)</i>	<i>(8,186)</i>	<i>(8,268)</i>	<i>(8,351)</i>	<i>(8,434)</i>	<i>(8,518)</i>
Public Utility (net)	127,463	128,059	128,659	129,261	129,865	130,472
Toll Telecommunications	50,930	52,713	54,241	56,085	57,992	59,906
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,286)</i>	<i>(2,367)</i>	<i>(2,444)</i>	<i>(2,526)</i>	<i>(2,611)</i>	<i>(2,700)</i>
Toll Telecommunications (net)	48,644	50,346	51,797	53,559	55,381	57,207
Insurance Premiums	104,917	96,937	100,521	102,442	104,402	106,400
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(44,605)</i>	<i>(46,426)</i>	<i>(49,617)</i>	<i>(50,610)</i>	<i>(51,622)</i>	<i>(52,654)</i>
Insurance Premiums (net)	60,312	50,511	50,903	51,832	52,780	53,746
Healthcare Provider Tax	17,014	14,769	14,928	15,227	15,531	15,842
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(17,014)</i>	<i>(14,769)</i>	<i>(14,928)</i>	<i>(15,227)</i>	<i>(15,531)</i>	<i>(15,842)</i>
Ballpark Fee	32,764	33,946	33,946	33,946	33,946	33,946
<i>Transfer to Ballpark Revenue Fund</i>	<i>(32,764)</i>	<i>(33,946)</i>	<i>(33,946)</i>	<i>(33,946)</i>	<i>(33,946)</i>	<i>(33,946)</i>
Hospital Bed Tax and Hospital Provider Fee	16,806	15,440	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>(16,806)</i>	<i>(15,440)</i>	-	-	-	-
ICF-IDD Assessment	4,860	5,519	5,704	5,704	5,704	5,704
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(4,860)</i>	<i>(5,519)</i>	<i>(5,704)</i>	<i>(5,704)</i>	<i>(5,704)</i>	<i>(5,704)</i>
<b>Total Gross Receipts Taxes (net)</b>	<b>236,419</b>	<b>228,916</b>	<b>231,359</b>	<b>234,652</b>	<b>238,026</b>	<b>241,425</b>
<b>Policy Proposals</b>	-	-	-	-	-	-

### **Public Utility Tax**

This tax is directly related to energy use, so tax revenue collections are closely linked to weather extremes and fuel cost. (See tax rates in Table 3-18 at the end of the chapter.) Gross revenue from the Public Utility Tax (before the transfer to the Ballpark Fund) is estimated to be \$136.2 million in FY 2017 and \$136.9 million in FY 2018. It is expected to grow at an average rate of 0.5 percent for FY 2019 through FY 2021.

***Transfer to Ballpark Fund.*** There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2016, \$8.1 million was collected and transferred. In FY 2017 and FY 2018, \$8.2 million and \$8.3 million, respectively, are expected to be transferred to the Ballpark Fund.

### **Toll Telecommunication Tax**

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) is estimated to be approximately \$52.7 million in FY 2017 and \$54.2 million in FY 2018. It is forecast to have an average growth of 3.4 percent for the period FY 2019 to FY 2021.

***Transfer to Ballpark Fund.*** There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2016, \$2.3 million was collected and transferred. The transfer is expected to increase in FY 2017 to \$2.4 million followed by another \$2.4 million in FY 2018. In FY 2019 the transfer is estimated to be approximately \$2.5 million, \$2.6 million in FY 2020 and in FY 2021 it is expected to be around \$2.7 million.

### **Insurance Premiums Tax**

In FY 2016, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy D.C. and Health Care Expansion Fund was \$104.9 million; net revenue (after the transfer) was \$60.3 million. Revenue (after transfer to the Healthy D.C. Fund) from Insurance Premiums Tax collections is estimated to be \$50.5 million in FY 2017 and \$50.9 million in FY 2018. This would be followed by an estimated increase to \$51.8 million in FY 2019 followed by estimated revenue of \$52.8 million in FY 2020 and \$53.7 million in FY 2021.

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

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

The Healthcare Provider Tax is an assessment per licensed bed that is paid by each nursing facility in the District. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives. In FY 2016 the revenue from the Healthcare Provider Tax was \$17.0 million. Revenue for FY 2017 is estimated to be \$14.8 million. It is projected to grow slightly in FY 2018 through FY 2021 from \$14.9 million to \$15.8 million.

### **Ballpark Fee (Transferred to Ballpark Fund)**

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over \$5 million in gross receipts. The fees are due in a single payment on June 15th annually. Revenue from the Ballpark Fee was \$32.8 million in FY 2016. Revenue is estimated to increase to \$33.9 million in FY 2017 and is expected to remain unchanged to FY 2021.

### **The Inpatient Hospital Bed Tax (Transferred to Hospital Fund)**

The Medicaid Hospital Inpatient Rate Supplement Act of 2015 authorized the District to tax hospitals' net inpatient revenue for one year beginning October 1, 2015 at a rate of 0.52 percent. The tax sunset after FY 2016. However, the FY 2017 Budget Support Act of FY 2016 extended the tax for an additional year. The FY 2017 rate is 0.57 percent. The tax is now scheduled to sunset after FY 2017.

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

The Medicaid Hospital Outpatient Supplemental Payment Act of 2015 authorized the District to tax hospitals' outpatient gross patient revenue for one year beginning October 1, 2015 at a rate of 0.16 percent. The tax sunset after FY 2016. However, the FY 2017 Budget Support Act of FY 2016 extended the tax for an additional year. The FY 2017 rate is 0.142 percent. The tax is now scheduled to sunset after FY 2017.

### ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. These assessments are transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities). The assessment generated \$4.9 million in FY 2016. For FY 2017 through FY 2021 revenue is expected to increase slightly in each year, starting at \$5.5 million and growing to \$5.7 million.

### Gross Receipts Taxes Policy Proposals:

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

### Other Taxes

Table 3-10

### Other Tax Revenue, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Estate	53,967	34,624	22,346	18,411	18,753	19,541
Deed Recordation	250,028	222,042	227,547	233,052	238,557	244,062
<i>Transfer to HPTF</i>	<i>(37,504)</i>	<i>(33,553)</i>	<i>(34,421)</i>	<i>(35,289)</i>	<i>(36,157)</i>	<i>(37,025)</i>
Deed Recordation (net)	212,524	188,489	193,126	197,763	202,400	207,037
Deed Transfer	174,640	166,046	170,467	174,888	179,309	183,730
<i>Transfer to HPTF</i>	<i>(26,196)</i>	<i>(24,444)</i>	<i>(25,094)</i>	<i>(25,744)</i>	<i>(26,394)</i>	<i>(27,043)</i>
Deed Transfer (net)	148,444	141,602	145,373	149,144	152,915	156,687
Economic Interests	19,450	19,200	15,550	16,195	16,600	16,600
<b>Total Other Taxes (net)</b>	<b>434,385</b>	<b>383,915</b>	<b>376,395</b>	<b>381,513</b>	<b>390,668</b>	<b>399,865</b>
<b>Policy Proposals</b>	-	-	<b>(2,394)</b>	<b>(2,624)</b>	<b>(2,841)</b>	<b>(3,074)</b>

### Estate Tax

The District's estate tax is decoupled from the federal tax. Unlike the federal government, which exempts estates valued at less than \$5.45 million (FY 2016), estates in the District valued at more than \$1 million are subject to tax in FY 2016. This threshold is raised to \$2 million in FY 2017. As a result, the estate tax revenue is predicted to decline from \$54.0 million in FY 2016 to \$34.6 million in FY 2017. In FY 2018, the Tax Reform Commission's recommendation to increase the \$2 million threshold to conform to the federal level will be implemented. This will reduce estate tax revenues in FY 2018 to \$22.3 million.

## Deed and Economic Interest Taxes

In FY 2016, deed recordation and transfer taxes, including economic interest, totaled \$444.1 million, which is a decline from the record high of \$480.6 million in FY 2015. The exceptional result in FY 2015 was driven in large part by an unprecedented volume of sales of trophy commercial properties valued more than \$200 million. The revenues from these sources will continue to decline to an expected \$407.3 million in FY 2017. Thereafter the revenues are expected to return to a long-term growth of about 2.2 percent, with \$413.6 million collected in FY 2018, reaching \$444.4 million in FY 2021.

**Transfer to Housing Production Trust Fund (HPTF).** The “Housing Production Trust Fund Second Amendment Act of 2002” requires that 15 percent of the District’s deed recordation and transfer tax revenue be transferred to the Housing Production Trust Fund annually. The total transferred amount is \$58.0 million in FY 2017 growing to \$64.1 million in 2021.

## Other Tax Revenue Policy Proposals:

- First Time Homebuyer Recordation Tax Benefit
- Hill East Community Garden Real Property Tax Relief

## 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), revenues from long-outstanding traffic fines collected through the Central Collection Unit (CCU), proceeds from unclaimed properties, and other revenue sources.

Table 3-11

### General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Licenses and Permits	90,432	88,900	83,009	88,693	84,475	88,492
Fines and Forfeits	197,439	184,987	179,067	173,470	167,436	164,536
Charges for Services	80,251	74,007	74,130	74,254	74,379	74,379
Miscellaneous	140,886	95,921	91,757	92,952	94,094	92,762
<b>TOTAL NON-TAX</b>	<b>509,008</b>	<b>443,815</b>	<b>427,963</b>	<b>429,369</b>	<b>420,385</b>	<b>420,169</b>
<b>Lottery</b>	<b>53,287</b>	<b>54,000</b>	<b>54,500</b>	<b>55,000</b>	<b>55,500</b>	<b>56,000</b>
<b>Policy Proposals</b>	-	-	<b>471</b>	<b>562</b>	<b>533</b>	<b>505</b>

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

Total non-tax revenue for FY 2016 was up 22.2 percent from FY 2015 (revised up to \$509.0 million from \$416.6 million, a difference of \$95.7 million). This increase is mainly due to higher than anticipated revenue collections from traffic fines and a one-time reversal of anticipated Medicaid related liability.

Total non-tax revenue for FY 2017 is projected to decrease by 12.8 percent from FY 2016 (revised down to \$443.8 million in FY 2017 from \$509.0 million in FY 2016) mainly due to reduced year-to-date cash collections in licenses and permits and fines. Spending initiatives aimed at increasing awareness of unclaimed properties are also expected to result in reduced unclaimed property revenue for FY 2017.

Revenue from licenses and permits, and charges for services is slightly revised down from the FY 2016 level, by 1.7 percent and 7.8 percent respectively, due to mainly slower year-to-date cash collection of permit fees and collections from building leases (rentals). Miscellaneous revenue is projected to be down by 31.9 percent. This is due to the impact of one time revenue that inflated FY 2016 Miscellaneous revenue numbers.

This revenue category is also impacted by various year-end accounting entries and adjustments in the form of prior year cost recoveries which are very volatile.

Transfers from the District's Office of Lottery and Charitable Games (OLCG) are expected to be \$54 million in FY 2017 increasing to \$54.5 million (up by 0.9%) in FY 2018.

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

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

### **Non-Tax Revenue Policy Proposals:**

- Historic Only Permit Fee Amendment
- DCRA Infraction Fine Increase
- Public Use of Public Buildings

### **Special Purpose Non-Tax Revenue**

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

In FY 2018 the District is anticipating approximately \$575.4 million in revenue and use of fund balance of \$84.4 million for a total of \$659.8 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 2019 – FY 2021. Table 3-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the D.C. Official Code or the D.C. Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 3-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

### **Special Purpose Fund Non-Tax Revenue Policy Proposals:**

- Affordable Emergency Transportation and Pre-Hospital Medical Services Amendment
- Product Stewardship Program Amendment
- Rental Unit Fee Amendment
- Energy Assistance Trust Fund Amendment
- Charitable Solicitation Relief

## **POLICY PROPOSALS**

Following are changes that are included in the FY 2018 Budget Support Act of 2017 (BSA) along with other changes that affect revenue since the most recent revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

### **PROPERTY TAX CHANGES:**

#### **Subject to Appropriations Amendment Act of 2017 (BSA Subtitle VII-A)**

The proposed budget and financial plan funds the Continuing Care Retirement Community Exemption Act of 2016. The Act exempts nonprofit continuing care retirement facilities from real property taxation, including portions of the facilities used as senior independent living. The subtitle also funds the Food, Environmental, and Economic Development in the District of Columbia Amendment Act of 2016 which, as amended by Subtitle VII-G, modified the eligible zones for the supermarket tax incentive by adding one additional census tract.

#### **Our Lady of Perpetual Help Equitable Real Property Tax Relief Act of 2017 (BSA Subtitle VII-D)**

The subtitle forgives unpaid real property taxes, interest, penalties and fees on vacant land owned by the Archdiocese of Washington at 1600 Morris St SE.

#### **International Spy Museum Tax Abatement Act of 2017 (BSA Subtitle VII-E)**

The proposed tax abatement partially abates, through FY 2021, real property taxes due from the International Spy Museum on property in the L'Enfant Plaza neighborhood where it will open its new location. In addition the subtitle fully abates those real property taxes thereafter.

#### **Homestead Exemption Compliance Initiative**

This Office of Tax and Revenue (OTR) initiative would identify properties that are receiving the homestead exemption in error. Through a contract with a national vendor, properties receiving similar principal residence preference in other localities across the country would be identified.

#### **St. Elizabeths East Campus Redevelopment Fund (BSA Subtitle II-E)**

This subtitle establishes the St. Elizabeths East Campus Redevelopment Fund as a dedicated fund to support maintenance, operation, and construction activities on the St. Elizabeths East Campus Redevelopment Site. The subtitle dedicates possessory interest and sales tax revenues from the proposed Entertainment Sports Arena at the St. Elizabeths East Campus to the Fund. Revenues directed to the Fund will be capped at \$855,000 annually during the financial plan period. The subtitle also abates any possessory interest taxes due from Arena users in excess of \$855,000 annually during the financial plan period.

#### **Women's National Democratic Club Real Property Tax Exemption Act of 2017 (BSA Subtitle VII-Y)**

The subtitle exempts real property at 1526 New Hampshire Avenue, N.W. from real property taxes, so long as it is owned by the Women's National Democratic Club.

#### **Public Space Rental Forgiveness Act of 2017 (BSA Subtitle VII-L)**

This subtitle forgives, and allows a refund of, public space rental fees levied against public space located at 801 13th Street, N.W. (Lot 812, Square 287) beginning July 1, 2016 and extending through June 30, 2017.



Table 3-12

**Policy Proposals Impacting General Fund Revenues, Fiscal Years 2017-2021**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Local Fund Revenue (February 2017 Estimates)</b>	<b>7,355,587</b>	<b>7,437,845</b>	<b>7,652,383</b>	<b>7,888,225</b>	<b>8,143,540</b>
<b>plus Local Fund Policy Proposals</b>	<b>0</b>	<b>14,364</b>	<b>3,077</b>	<b>2,474</b>	<b>2,265</b>
<b>PROPERTY TAXES</b>	<b>0</b>	<b>9,116</b>	<b>(216)</b>	<b>(589)</b>	<b>(557)</b>
Homestead Exemption Compliance Initiative	0	10,000	2,500	2,570	2,642
BSA Subtitle II-E: St. Elizabeths East Campus Redevelopment Fund	0	0	(855)	(803)	(755)
BSA Subtitle VII-A: Continuing Care Retirement Community Subject to Appropriations Repeal	0	(726)	(1,469)	(1,505)	(1,554)
BSA Subtitle VII-D: Our Lady of Perpetual Help Real Property Tax Forgiveness	0	(69)	0	0	0
BSA Subtitle VII-E: International Spy Museum Tax Abatement	0	(30)	(372)	(830)	(869)
BSA Subtitle VII-A: Census Tract 94 Supermarket	0	(8)	(4)	(4)	(5)
BSA Subtitle VII-Y: Women's National Democratic Club	0	(15)	(16)	(16)	(17)
BSA Subtitle VII-L: Public Space Rental Forgiveness	0	(36)	0	0	0
<b>SALES / USE TAXES</b>	<b>0</b>	<b>1,402</b>	<b>1,867</b>	<b>1,882</b>	<b>1,903</b>
BSA Subtitle II-E: St. Elizabeths East Campus Redevelopment Fund	0	0	0	(52)	(100)
Digital Products/Services Compliance Initiative	0	1,802	1,867	1,934	2,003
BSA Subtitle VI-L: Healthy Schools Amendment Act	0	(400)	0	0	0
<b>INCOME TAXES</b>	<b>0</b>	<b>5,769</b>	<b>3,489</b>	<b>3,489</b>	<b>3,488</b>
<b>Individual Income Tax</b>	<b>0</b>	<b>5,769</b>	<b>3,489</b>	<b>3,489</b>	<b>3,488</b>
Bank Attachment Compliance Initiative	0	5,780	3,500	3,500	3,500
BSA Subtitle I-L: Legislative Retirement Match	0	(11)	(11)	(11)	(12)
<b>DEED RECORDATION AND TRANSFER/ECONOMIC INTEREST TAXES</b>	<b>0</b>	<b>(2,394)</b>	<b>(2,624)</b>	<b>(2,841)</b>	<b>(3,074)</b>
BSA Subtitle VII-J: First Time Homebuyer Recordation Tax Benefit - Local Portion Only	0	(2,393)	(2,624)	(2,841)	(3,074)
BSA Subtitle VII-O: Hill East Community Garden Real Property Tax Relief	0	(2)	0	0	0
<b>NONTAX REVENUE</b>	<b>0</b>	<b>471</b>	<b>562</b>	<b>533</b>	<b>505</b>
BSA Subtitle II-A: Historic Only Permit Fee Amendment	0	(107)	(107)	(107)	(107)
BSA Subtitle II-W: DCRA Infraction Fine Increase	0	582	673	644	616
BSA Subtitle I-X: Public Use of Public Buildings	0	(4)	(4)	(4)	(4)
<b>Local Fund Revenue With Policy Proposals</b>	<b>7,355,587</b>	<b>7,452,210</b>	<b>7,655,460</b>	<b>7,890,699</b>	<b>8,145,805</b>

(Continued on next page)



Table 3-12 (Continued)

**Policy Proposals Impacting General Fund Revenues, Fiscal Years 2017-2021**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Dedicated Revenue</b>	<b>324,760</b>	<b>319,797</b>	<b>328,548</b>	<b>337,595</b>	<b>346,725</b>
<b>plus Dedicated Revenue Policy Proposals</b>	<b>0</b>	<b>20,858</b>	<b>7,204</b>	<b>7,432</b>	<b>7,662</b>
BSA Subtitle II-E: St. Elizabeths East Campus Redevelopment Fund	0	0	855	855	855
BSA Subtitle V-F: Medicaid Outpatient Supplemental	0	5,530	0	0	0
BSA Subtitle V-G: Medicaid Inpatient Supplemental	0	8,800	0	0	0
BSA Subtitle VII-T: Hospitality Tax Dedication	0	6,128	6,349	6,577	6,807
BSA Subtitle VI-L: Healthy Schools Amendment Act of 2017	0	400	0	0	0
<b>Dedicated Revenue With Policy Proposals</b>	<b>324,760</b>	<b>340,655</b>	<b>335,752</b>	<b>345,027</b>	<b>354,387</b>
<b>Special Purpose (O-Type) Revenue</b>	<b>577,436</b>	<b>575,424</b>	<b>574,655</b>	<b>580,118</b>	<b>588,908</b>
<b>plus Special Purpose Policy Proposals</b>	<b>115</b>	<b>4,288</b>	<b>4,288</b>	<b>4,288</b>	<b>4,288</b>
BSA Subtitle III-C: Affordable Emergency Transportation and Pre-Hospital Medical Services Amendment	0	983	983	983	983
BSA Subtitle VI-A: Product Stewardship Program Amendment	115	91	91	91	91
BSA Subtitle II-V: Rental Unit Fee Amendment	0	567	567	567	567
BSA Subtitle VI-K: Energy Assistance Trust Fund Amendment	0	2,928	2,928	2,928	2,928
BSA Subtitle VII-A: Charitable Solicitation Relief	0	(281)	(281)	(281)	(281)
<b>Special Purpose Revenue With Policy Proposals</b>	<b>577,551</b>	<b>579,712</b>	<b>578,943</b>	<b>584,406</b>	<b>593,196</b>
<b>All Proposals</b>	<b>115</b>	<b>39,510</b>	<b>14,569</b>	<b>14,194</b>	<b>14,215</b>
<b>General Fund Revenue with Policy Proposals</b>	<b>8,257,898</b>	<b>8,372,576</b>	<b>8,570,155</b>	<b>8,820,132</b>	<b>9,093,388</b>
<b>Addendum:</b>					
<b>Dedicated Tax Policy Proposals: Enterprise Funds</b>					
BSA Subtitle VII-J: First Time Homebuyer Credit - HPTF Portion	0	(422)	(463)	(501)	(542)

## **GENERAL SALES/USE TAX CHANGES:**

### **St. Elizabeths East Campus Redevelopment Fund (BSA Subtitle II-E)**

This subtitle establishes the St. Elizabeths East Campus Redevelopment Fund as a dedicated fund to support maintenance, operation, and construction activities on the St. Elizabeths East Campus Redevelopment Site. The subtitle dedicates possessory interest and sales tax revenues from the proposed Entertainment Sports Arena at the St. Elizabeths East Campus to the Fund. Revenues directed to the Fund will be capped at \$855,000 annually during the financial plan period.

### **Digital Products/Services Compliance Initiative**

The Office of Tax and Revenue intends to issue clarifying notice of taxes required to be remitted by companies providing digital products.

### **Healthy Schools Amendment Act (BSA Subtitle VI-L)**

This subtitle increases the sales taxes to be transferred to the Healthy Schools Fund in fiscal year 2018 from \$4,266,000 to \$4,666,000.

## **INDIVIDUAL INCOME TAX CHANGES:**

### **Bank Attachment Compliance Initiative**

OTR has identified financial institutions within the District servicing delinquent taxpayers and can use this information to collect past due amounts.

### **Legislative Branch Employee Retirement Benefits Match Amendment Act (BSA Subtitle I-L)**

The subtitle gives employees of the D.C. Council, D.C. Auditor, and Office of Advisory Neighborhood Commissions who are enrolled in the 457 deferred compensation plan, a one-to-one match, of up to 3 percent of their salary, for their contributions to the plan. The revenue impact reflects expected increased use of pre-tax income for retirement savings.

## **DEED AND RECORDATION TAX CHANGES:**

### **First-Time Homebuyer Recordation Tax Benefit Amendment Act (BSA Subtitle VII-J) and Subject to Appropriations Amendment Act of 2017 (BSA Subtitle VII-A)**

The Budget Support Act amends the First-Time Homebuyer Tax Benefit Amendment Act of 2016 and repeals its subject to appropriations clause. The amended law provides a reduced recordation tax rate of 0.725 percent to eligible first-time homebuyers with income of no more than 180 percent of the area median income, provided that the purchase price of the eligible home does not exceed \$625,000.

### **Hill East Community Garden Real Property Tax Relief Amendment Act (BSA Subtitle VII-O)**

The subtitle preserves the tax exemption of property in Square 1100 Lot 109 after transfer from the Capitol Hill Community Garden Land Trust (CHCG) to the Hill East Community Garden (HECH), and exempts the transaction from deed transfer and recordation taxes.

## **NON-TAX REVENUE CHANGES:**

### **Historic Only Permit Fee Reduction Amendment Act of 2017 (BSA Subtitle II-A)**

This subtitle reduces building permit fees to \$33 for certain work done on properties located in historic districts.

**DCRA Infraction Fine Increase Amendment Act (BSA Subtitle II-W)**

The subtitle doubles the fines for certain infractions issued by the Department of Consumer and Regulatory Affairs (DCRA) including those for: willful violations of housing regulations, failure to secure or repair an unsafe structure, attempting to repair after authorization period has expired, allowing a nuisance on land that affects public health comfort or safety, failure to maintain an office or agent in the District, working without a permit, exceeding scope of a permit, failure to remove hazardous materials, failure to comply with terms of a stop work order, removal of a posted stop work order, and failure to comply with a posted “unsafe to use” notice. The bill also increases all DCRA fines in accordance with the Consumer Price Index every two years beginning on January 1, 2018.

**Public Use of Public Buildings (BSA Subtitle I-X)**

This subtitle expands the range of fees that can be waived or reduced for civic and citizen organizations and Advisory Neighborhood Commissions use of public space or public buildings.

**DEDICATED TAX REVENUE CHANGES:**

**St. Elizabeths East Campus Redevelopment (BSA Subtitle II-E)**

This subtitle establishes the St. Elizabeths East Campus Redevelopment Fund as a dedicated fund to support maintenance, operation, and construction activities on the St. Elizabeths East Campus Redevelopment Site. The subtitle dedicates possessory interest and sales tax revenues from the proposed Entertainment Sports Arena at the St. Elizabeths East Campus to the Fund. Revenues directed to the Fund will be capped at \$855,000 annually during the financial plan period.

**Medicaid Hospital Outpatient Supplemental Payment Act (BSA Subtitle V-F)**

This subtitle authorizes the District to continue to charge a fee on each hospital’s outpatient gross patient revenue in fiscal year 2018. All revenues collected from fees will be deposited into a non-lapsing Hospital Provider Fee Fund (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 purposes to \$150,000. The subtitle expires on September 30, 2018.

**Medicaid Hospital Inpatient Rate Supplement Act (BSA Subtitle V-G)**

This subtitle authorizes the District to continue to charge a fee on each hospital’s inpatient net patient revenue in fiscal year 2018. All revenues collected from fees will be deposited into a non-lapsing Hospital Fund (Fund). The Fund must be used to fund District Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2018.

**Hospitality Tax Dedication Amendment Act of 2017 (BSA Subtitle VII-T)**

The subtitle adds a new dedicated tax of 0.3 percent on gross receipts from hospitality charges, including hotel rooms, and inns, and dedicates it to the Washington Convention and Sports Authority (WCSA) for transferring to Destination DC to market the District of Columbia as a destination. This increases the accommodation tax to 10.35 and the overall tax on hotels to 14.8 percent.

**Healthy Schools Amendment Act (BSA Subtitle VI-L)**

This subtitle increases the sales taxes to be transferred to the Healthy Schools Fund in fiscal year 2018 from \$4,266,000 to \$4,666,000.

## **SPECIAL PURPOSE FUND NON-TAX REVENUE CHANGES:**

### **Affordable Emergency Transportation and Pre-Hospital Medical Services Amendment Act of 2017 (BSA Subtitle III-C)**

This subtitle requires a health insurer, hospital, medical service corporation, or health maintenance organization to reimburse the District for the cost of emergency ambulance and pre-hospital medical services at the rates established by the District. The subtitle also establishes the Fire and Emergency Medical Services Department EMS Reform Fund to enhance the delivery of emergency medical services in the District. The Fund will receive any new revenues generated from this subtitle.

### **Product Stewardship Program Amendment Act of 2017 (BSA Subtitle VI-A)**

The District Department of Energy and Environment (DOEE) implements two product stewardship programs: the electronics recycling program and the paint recycling program. The subtitle establishes the Product Stewardship Fund, a non-lapsing, special purpose revenue fund into which DOEE will deposit registration and shortfall fees associated with the electronic recycling and permit fees associated with the paint stewardship program.

### **Rental Unit Fee Amendment Act (BSA Subtitle II-V)**

The subtitle increases from \$21.50 to \$25 the annual registration fee housing providers must pay for each unit . The additional revenue will go into the Rental Unit Fee Fund, which will be administered by the Office of the Tenant Advocate and support the office's activities. The fund will be non-lapsing.

### **Energy Assistance Trust Fund Amendment Act of 2017 (BSA Subtitle VI-K)**

The subtitle increases the fee assessed on sales of electricity and gas for the Energy Assistance Trust Fund that is used to fund the Low-Income Home Energy Assistance Program.

### **Subject to Appropriations Amendment Act of 2017 (BSA Subtitle VII-A)**

This subtitle funds the Charitable Solicitations Relief Amendment Act of 2016, allowing DCRA to waive the \$412 biannual registration fee for individuals soliciting donations if donations are less than \$25,000 per calendar year. The subtitle reduces revenue in the DCRA Basic Business License Fund.

## **ADDITIONAL INFORMATION ON D.C. REVENUES**

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

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

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Table 3-13

### Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2016-2021

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Real Property	7.4%	5.6%	2.8%	3.7%	3.7%	3.7%
<i>Transfer to TIF/Pilot</i>	-15.7%	17.9%	3.0%	13.9%	13.5%	8.5%
Real Property (net)	7.9%	5.4%	2.8%	3.5%	3.5%	3.6%
Personal Property	3.3%	3.5%	3.0%	3.0%	2.5%	2.5%
Public Space Rental	11.8%	-5.3%	3.2%	3.2%	3.1%	3.1%
<b>Total Property (net)</b>	<b>7.8%</b>	<b>5.2%</b>	<b>2.8%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.6%</b>
General Sales	2.1%	5.0%	3.3%	3.6%	3.6%	3.5%
<i>Transfer to Convention Center Fund</i>	6.1%	5.0%	3.3%	3.6%	3.6%	3.5%
<i>Transfer to TIF</i>	-9.6%	4.2%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Ballpark Revenue Fund</i>	10.2%	-3.3%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Healthy DC Fund</i>	350.0%	4.8%	70.8%	0.0%	0.0%	0.0%
<i>Transfer to WMATA Subsidy (parking tax)</i>	7.3%	2.2%	3.4%	3.7%	3.7%	3.6%
<i>Transfer to Healthy Schools Fund</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to ABRA Program</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
General Sales (net)	1.6%	5.4%	3.4%	3.8%	3.8%	3.6%
Alcohol	3.6%	3.2%	3.4%	3.5%	3.5%	3.6%
Cigarette	-3.3%	-2.0%	-2.1%	-2.1%	-2.1%	-2.1%
Motor Vehicle	-1.3%	1.1%	1.2%	1.2%	1.2%	1.2%
Motor Fuel Tax	0.3%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%
<i>Transfer to Highway Trust Fund</i>	0.3%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%
<b>Total Sales (net)</b>	<b>1.4%</b>	<b>5.0%</b>	<b>3.2%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.4%</b>
Individual Income	2.1%	1.6%	0.7%	3.2%	3.8%	3.7%
Corporate Franchise	25.7%	-7.6%	-6.3%	0.8%	2.9%	2.7%
Unincorporated Business Franchise	21.2%	-1.9%	0.1%	1.3%	3.0%	4.7%
<b>Total Income</b>	<b>6.4%</b>	<b>-0.1%</b>	<b>-0.4%</b>	<b>2.7%</b>	<b>3.6%</b>	<b>3.7%</b>
Public Utility	-7.1%	0.5%	0.5%	0.5%	0.5%	0.5%
<i>Transfer to Ballpark Revenue Fund</i>	-6.6%	1.0%	1.0%	1.0%	1.0%	1.0%
Public Utility (net)	-7.1%	0.5%	0.5%	0.5%	0.5%	0.5%
Toll Telecommunications	-9.4%	3.5%	2.9%	3.4%	3.4%	3.3%
<i>Transfer to Ballpark Revenue Fund</i>	-14.7%	3.5%	3.3%	3.4%	3.4%	3.4%
Toll Telecommunications (net)	-9.1%	3.5%	2.9%	3.4%	3.4%	3.3%
Insurance Premiums	0.4%	-7.6%	3.7%	1.9%	1.9%	1.9%
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	-0.4%	4.1%	6.9%	2.0%	2.0%	2.0%
Insurance Premiums (net)	1.0%	-16.3%	0.8%	1.8%	1.8%	1.8%
Healthcare Provider Tax	32.4%	-13.2%	1.1%	2.0%	2.0%	2.0%
<i>Transfer to Nursing Facility Quality of Care Fund</i>	32.4%	-13.2%	1.1%	2.0%	2.0%	2.0%
Ballpark Fee	-6.2%	3.6%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Ballpark Revenue Fund</i>	-6.2%	3.6%	0.0%	0.0%	0.0%	0.0%
Hospital Bed Tax and Hospital Provider Fee	-	-8.1%	-100.0%	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	-	-8.1%	-100.0%	-	-	-
ICF-IDD Assessment	-3.4%	13.6%	3.3%	0.0%	0.0%	0.0%
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	-3.4%	13.6%	3.3%	0.0%	0.0%	0.0%
<b>Total Gross Receipts (net)</b>	<b>-5.6%</b>	<b>-3.2%</b>	<b>1.1%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>

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Table 3-13 (Continued)

**Percentage Changes from Prior Fiscal Year in General Fund,  
Local Revenue by Source, Fiscal Years 2016-2021**

<b>Revenue Source</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Estimate</b>	<b>FY 2018 Estimate</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Projected</b>
Estate	11.8%	-35.8%	-35.5%	-17.6%	1.9%	4.2%
Deed Recordation	-3.0%	-11.2%	2.5%	2.4%	2.4%	2.3%
<i>Transfer to HPTF</i>	-3.0%	-10.5%	2.6%	2.5%	2.5%	2.4%
Deed Recordation (net)	-3.0%	-11.3%	2.5%	2.4%	2.3%	2.3%
Deed Transfer	-11.9%	-4.9%	2.7%	2.6%	2.5%	2.5%
<i>Transfer to HPTF</i>	-11.9%	-6.7%	2.7%	2.6%	2.5%	2.5%
Deed Transfer (net)	-11.9%	-4.6%	2.7%	2.6%	2.5%	2.5%
Economic Interests	-20.3%	-1.3%	-19.0%	4.1%	2.5%	0.0%
<b>Total Other Taxes (net)</b>	<b>-5.7%</b>	<b>-11.6%</b>	<b>-2.0%</b>	<b>1.4%</b>	<b>2.4%</b>	<b>2.4%</b>
<b>TOTAL TAXES NET OF DEDICATED TAXES</b>	<b>4.7%</b>	<b>1.9%</b>	<b>1.4%</b>	<b>3.1%</b>	<b>3.4%</b>	<b>3.4%</b>
Licenses and Permits	1.9%	-1.7%	-6.6%	6.8%	-4.8%	4.8%
Fines and Forfeits	68.5%	-6.3%	-3.2%	-3.1%	-3.5%	-1.7%
Charges for Services	-15.0%	-7.8%	0.2%	0.2%	0.2%	0.0%
Miscellaneous	21.3%	-31.9%	-4.3%	1.3%	1.2%	-1.4%
<b>TOTAL NON-TAX</b>	<b>22.2%</b>	<b>-12.8%</b>	<b>-3.6%</b>	<b>0.3%</b>	<b>-2.1%</b>	<b>-0.1%</b>
Lottery	-4.1%	1.3%	0.9%	0.9%	0.9%	0.9%
<b>TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES</b>	<b>5.6%</b>	<b>0.8%</b>	<b>1.1%</b>	<b>2.9%</b>	<b>3.1%</b>	<b>3.2%</b>



Table 3-14

### Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Real Property	163,003	132,558	70,076	94,728	98,233	101,868
<i>Transfer to TIF/Pilot</i>	<i>(6,293)</i>	<i>6,071</i>	<i>1,181</i>	<i>5,720</i>	<i>6,326</i>	<i>4,510</i>
Real Property (net)	169,296	126,487	68,895	89,008	91,907	97,358
Personal Property	1,876	2,069	1,835	1,890	1,622	1,663
Public Space Rental	4,264	(2,139)	1,224	1,263	1,263	1,302
<b>Total Property (net)</b>	<b>175,436</b>	<b>126,417</b>	<b>71,954</b>	<b>92,161</b>	<b>94,791</b>	<b>100,323</b>
General Sales	27,779	67,509	46,431	52,419	54,304	54,529
<i>Transfer to Convention Center Fund</i>	<i>7,103</i>	<i>6,178</i>	<i>4,281</i>	<i>4,824</i>	<i>4,998</i>	<i>5,034</i>
<i>Transfer to TIF</i>	<i>(3,591)</i>	<i>1,434</i>	-	-	-	-
<i>Transfer to Ballpark Revenue Fund</i>	<i>1,516</i>	<i>(539)</i>	-	-	-	-
<i>Transfer to Healthy DC Fund</i>	<i>371</i>	<i>23</i>	<i>354</i>	-	-	-
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>4,909</i>	<i>1,618</i>	<i>2,507</i>	<i>2,825</i>	<i>2,927</i>	<i>2,948</i>
<i>Transfer to Healthy Schools Fund</i>	<i>1</i>	-	-	-	-	-
<i>Transfer to ABRA Program</i>	-	-	-	-	-	-
General Sales (net)	17,470	58,795	39,288	44,769	46,379	46,547
Alcohol	224	207	227	242	250	266
Cigarette	(1,041)	(609)	(627)	(614)	(601)	(588)
Motor Vehicle	(610)	503	564	543	549	555
Motor Fuel Tax	75	(198)	(197)	(196)	(195)	(192)
<i>Transfer to Highway Trust Fund</i>	<i>75</i>	<i>(198)</i>	<i>(197)</i>	<i>(196)</i>	<i>(195)</i>	<i>(192)</i>
<b>Total Sales (net)</b>	<b>16,044</b>	<b>58,896</b>	<b>39,453</b>	<b>44,940</b>	<b>46,577</b>	<b>46,780</b>
Individual Income	39,825	31,022	13,479	62,147	75,739	77,635
Corporate Franchise	79,054	(29,445)	(22,437)	2,748	9,664	9,452
Unincorporated Business Franchise	29,609	(3,171)	240	2,224	5,027	8,244
<b>Total Income</b>	<b>148,487</b>	<b>(1,594)</b>	<b>(8,718)</b>	<b>67,119</b>	<b>90,430</b>	<b>95,330</b>
Public Utility	(10,285)	678	681	685	688	691
<i>Transfer to Ballpark Revenue Fund</i>	<i>(576)</i>	<i>81</i>	<i>82</i>	<i>83</i>	<i>84</i>	<i>84</i>
Public Utility (net)	(9,709)	597	599	602	605	607
Toll Telecommunications	(5,275)	1,783	1,529	1,844	1,907	1,914
<i>Transfer to Ballpark Revenue Fund</i>	<i>(395)</i>	<i>81</i>	<i>78</i>	<i>82</i>	<i>85</i>	<i>88</i>
Toll Telecommunications (net)	(4,880)	1,702	1,451	1,762	1,822	1,825
Insurance Premiums	410	(7,980)	3,584	1,921	1,960	1,999
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(200)</i>	<i>1,821</i>	<i>3,191</i>	<i>992</i>	<i>1,012</i>	<i>1,032</i>
Insurance Premiums (net)	610	(9,801)	392	929	947	966
Healthcare Provider Tax	4,160	(2,245)	159	299	305	311
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>4,160</i>	<i>(2,245)</i>	<i>159</i>	<i>299</i>	<i>305</i>	<i>311</i>
Ballpark Fee	(2,179)	1,182	-	-	-	-
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,179)</i>	<i>1,182</i>	-	-	-	-
Hospital Bed Tax and Hospital Provider Fee	16,806	(1,366)	(15,440)	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>16,806</i>	<i>(1,366)</i>	<i>(15,440)</i>	-	-	-
ICF-IDD Assessment	(172)	659	185	-	-	-
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(172)</i>	<i>659</i>	<i>185</i>	-	-	-
<b>Total Gross Receipts (net)</b>	<b>(13,978)</b>	<b>(7,502)</b>	<b>2,443</b>	<b>3,293</b>	<b>3,374</b>	<b>3,399</b>

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Table 3-14 (Continued)

### Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Estate	5,693	(19,343)	(12,278)	(3,935)	342	789
Deed Recordation	(7,837)	(27,986)	5,505	5,505	5,505	5,505
<i>Transfer to HPTF</i>	<i>(1,176)</i>	<i>(3,951)</i>	<i>868</i>	<i>868</i>	<i>868</i>	<i>868</i>
Deed Recordation (net)	(6,661)	(24,035)	4,637	4,637	4,637	4,637
Deed Transfer	(23,675)	(8,594)	4,421	4,421	4,421	4,421
<i>Transfer to HPTF</i>	<i>(3,551)</i>	<i>(1,752)</i>	<i>650</i>	<i>650</i>	<i>650</i>	<i>649</i>
Deed Transfer (net)	(20,124)	(6,842)	3,771	3,771	3,771	3,772
Economic Interests	(4,962)	(250)	(3,650)	645	405	-
<b>Total Other Taxes (net)</b>	<b>(26,054)</b>	<b>(50,470)</b>	<b>(7,520)</b>	<b>5,118</b>	<b>9,155</b>	<b>9,198</b>
<b>TOTAL TAXES NET OF DEDICATED TAXES</b>	<b>299,935</b>	<b>125,747</b>	<b>97,611</b>	<b>212,631</b>	<b>244,327</b>	<b>255,030</b>
Licenses and Permits	1,644	(1,532)	(5,891)	5,684	(4,218)	4,017
Fines and Forfeits	80,240	(12,452)	(5,920)	(5,597)	(6,034)	(2,901)
Charges for Services	(14,148)	(6,244)	123	124	125	-
Miscellaneous	24,715	(44,965)	(4,164)	1,195	1,142	(1,332)
<b>TOTAL NON-TAX</b>	<b>92,451</b>	<b>(65,193)</b>	<b>(15,852)</b>	<b>1,406</b>	<b>(8,984)</b>	<b>(215)</b>
Lottery	(2,299)	713	500	500	500	500
<b>TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES</b>	<b>390,087</b>	<b>61,267</b>	<b>82,258</b>	<b>214,537</b>	<b>235,843</b>	<b>255,314</b>

Table 3-15

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2016-2021**

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2016 Actual	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
<b>BUSINESS LICENSES AND PERMITS</b>								
2002	Public Service Commission	COCOT Revenue	1	1	1	1	1	1
2003	Public Service Commission	Electric License	10	10	10	11	11	11
2004	Public Service Commission	Gas License	4	4	4	4	4	4
3001	Depart of Insurance, Securities and Banking	Insurance Licenses	13,367	15,542	14,035	16,008	14,316	15,456
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	32,152	28,949	26,066	27,076	26,253	27,270
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	431	439	448	509	466	475
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	4,246	4,000	3,600	4,000	3,750	4,000
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	3,540	3,482	3,552	3,994	3,564	3,564
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	9	10	10	10	10	10
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	673	687	701	715	729	744
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	18	18	18	19	19	19
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	29	29	30	31	31	32
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	2	3	3	3	3	3
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	143	146	149	152	155	158
3034	Dept. of Consumer and Regulatory Affairs	RAZE Permit	725	740	754	769	785	883
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	180	184	188	191	195	199
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	2	2	2	2	2	2
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	38	39	40	40	41	42
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	55	56	57	58	60	61
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	50	51	52	53	54	55
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	150	153	156	159	162	165
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	21	22	22	22	23	23
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	208	212	216	220	225	229
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	127	130	132	135	138	140
3048	Dept. of Consumer and Regulatory Affairs	Solar Permit	139	142	145	148	151	154
3053	Department of Motor Vehicles	Dealer Registration Application Fee	7	7	7	7	8	8
9201	Department of Behavioral Health	Other License Fees	7	8	8	8	8	8
	Year End Adjustments		(3)					
<b>Total Business Licenses and Permits</b>			<b>56,335</b>	<b>55,064</b>	<b>50,406</b>	<b>54,346</b>	<b>51,163</b>	<b>53,718</b>
<b>NONBUSINESS LICENSES AND PERMITS</b>								
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	4,416	4,840	3,864	4,864	4,650	4,864
3105	Department of Motor Vehicles	Cancel Road Test Fee	70	71	73	74	76	77
3106	Department of Motor Vehicles	Change of Address Fee	1	1	1	2	2	2
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	496	506	516	526	536	547
3108	Department of Motor Vehicles	Drivers License-Road Test	96	98	90	92	94	96
3110	Department of Motor Vehicles	Commercial Driver's License	1	1	2	2	2	2
3120	Metropolitan Police Department	Boat Registration	155	158	162	165	168	171
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	609	621	533	646	659	772
3144	Department of Motor Vehicles	Digital Certificate Fee	4	4	4	4	4	4
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	105	107	109	111	114	116
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	623	636	548	661	675	788

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Table 3-15 (Continued)

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2016-2021**

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2016 Actual	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
<b>NONBUSINESS LICENSES AND PERMITS (Continued)</b>								
3148	Department of Motor Vehicles	Temporary Dealer Tags	9	10	10	10	10	10
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	46	47	48	49	50	51
3151	Department of Motor Vehicles	Motor Vehicle Registration	27,955	26,727	26,635	27,133	26,265	27,265
3160	Department of Motor Vehicles	Associated Fee for One (1) Year	8	8	8	8	8	8
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	1	1	1	1	1	1
<b>Total Nonbusiness Licenses and Permits</b>			<b>34,097</b>	<b>33,836</b>	<b>32,603</b>	<b>34,347</b>	<b>33,312</b>	<b>34,774</b>
<b>FINES AND FORFEITURES</b>								
3301	Department of Energy and Environment	Underground Storage Tank Fines Only	310	316	322	329	335	340
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	29	20	20	20	20	20
3303	Department of Energy and Environment	Asbestos Certification and Abatement Fees	335	340	340	340	340	340
3304	Department of Transportation	Adjudication Hearing-Traffic Control	138	140	143	146	149	152
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enforce	6	6	6	6	6	6
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	22	22	23	23	24	24
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	118	120	120	120	120	120
3309	Department of Energy and Environment	Hazardous Generator Fees	277	282	288	293	299	305
3310	Department of Energy and Environment	Hazardous Generator Fines	3	3	3	3	3	3
3311	Department of Energy and Environment	General Enforcement Fines and Fees	116	117	117	117	117	117
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	1	1	1	1	1	1
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	1
5000	Department of For-Hire Vehicles	Hackers Fines	21	22	22	23	23	24
5001	Metropolitan Police Department	Red Light Revenue	11,587	10,429	9,386	8,447	7,602	6,842
5003	Metropolitan Police Department	No Thru Truck	470	237	225	214	203	193
5004	Metropolitan Police Department	Gridlock	0	1	1	1	1	1
5005	Metropolitan Police Department	Crosswalk	676	481	457	434	412	392
5010	Department of Motor Vehicles	Traffic Fines - RSC 1501	69,816	72,829	71,453	70,103	68,000	67,780
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	107,256	93,313	90,514	86,893	83,408	81,740
5013	Department of For-Hire Vehicles	DCTC Violation	30	30	31	32	32	33
5015	Department of Motor Vehicles	Traffic Fines - Timing Difference	4,703	4,722	4,009	4,306	4,689	4,419
5020	Department of Public Works	Sale of Abandoned Property	15	15	16	16	16	17
5030	Department of Public Works	Booting Fees - RSC 1504	62	63	64	66	67	68
5040	Department of Public Works	Towing Fees - RSC 1505	192	196	200	204	208	212
5050	Department of Public Works	Impoundment Fees - RSC 1506	223	227	232	236	241	246
5060	Alcoholic Beverage Regulation Admin.	Fines and Forfeitures - Other	719	733	748	763	778	794
5060	Depart of Insurance, Securities and Banking	Fines	24	25	25	26	26	27
5060	Metropolitan Police Department	Fines and Forfeitures - Other	37	37	38	39	40	41
9020	Department of Public Works	Refund for Sale of Abandon Property	2	2	3	3	3	3
9030	Department of Public Works	Booting Fees - RSC 1504 - Revenue Refund	44	45	46	47	48	49
9040	Department of Public Works	Towing Fees - RSC 1505 - Revenue Refund	58	59	60	61	62	64
9050	Department of Public Works	Impoundment Fees - RSC 1506 - Rev Refund	149	152	155	158	161	164
<b>Total Fines and Forfeitures</b>			<b>197,439</b>	<b>184,987</b>	<b>179,067</b>	<b>173,470</b>	<b>167,436</b>	<b>164,536</b>

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Table 3-15 (Continued)

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2016-2021**

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2016 Actual	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
<b>MISCELLANEOUS</b>								
5701	Office of the Chief Financial officer	Unclaimed Property National Audit 01	18,664	13,000	13,000	13,000	13,000	13,000
5600	Board of Elections	Interest Income	33	34	34	35	36	36
5600	Medical Liability Captive Ins. Agency	Interest Income	10	10	10	11	11	11
5600	Office of the Chief Financial officer	Interest Income	2,290	2,336	2,383	2,431	2,479	2,529
1610	D.C. Public Library	Misc. Revenue (Parking and Vending)	72	74	75	77	78	80
2002	Dept. of Housing and Comm. Development	Appr. HPAP Repay	806	822	838	855	872	889
2538	D.C. Public Library	Library Book Fines	113	115	117	119	122	124
3260	Dept. of Consumer and Regulatory Affairs	Zoning Compliance Letter	1	1	1	1	1	1
3317	Department of Transportation	Child Safety Seat Program	11	11	12	12	12	12
3318	Department of Transportation	Citizen Light and Traffic Control Project	27	28	29	29	30	30
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	6	6	6	6	6	7
6100	Metropolitan Police Department	Surplus Vehicle Revenue	568	579	591	602	614	627
6101	Metropolitan Police Department	Subrogation Revenue	119	121	124	126	129	131
6101	Office of Municipal Planning	Planning Map Sales	1	1	1	1	1	1
6103	Office of Finance and Resource Mgmt.	Reimbursements	2	2	2	2	3	3
6103	Office on Aging	Reimbursements	19	19	19	20	20	21
6105	Department of Transportation	Other Revenue - Freedom of Information	4	4	4	4	4	4
6106	Commission on Arts and Humanities	Other Revenues	4	4	4	4	4	4
6106	Depart of Insurance, Securities and Banking	Service Fees	1	1	1	1	1	1
6106	Department of Corrections	Other Revenues	159	163	166	169	173	176
6106	Department of Forensics Sciences	Other Revenues	70	71	73	74	76	77
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	52	53	54	55	56	57
6106	Fire and Emergency Medical Services	Other Revenues	201	205	210	214	218	222
6106	Metropolitan Police Department	Other Revenues	193	197	201	205	209	213
6106	Office of Administrative Hearings	Other Revenues	2	2	2	2	2	2
6106	Office of the Attorney General	Other/ Revenue	113	116	118	120	123	125
6106	Office of the Chief Financial officer	Other Revenues	1,297	1,323	1,349	1,376	1,404	1,432
6106	Office of the Chief Medical Examiner	Other Revenues	258	263	268	273	279	284
6106	Office of Zoning	Other Revenues	1,547	1,578	1,609	1,641	1,674	1,708
6106	Repayment of Loans and Interest	Other Revenues	392	400	408	416	424	433
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	1,458	1,487	1,517	1,547	1,578	1,610
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	2,142	2,185	2,228	2,273	2,318	2,365
6107	Public Service Commission	Civil Infractions/Fines	128	131	134	136	139	142
6111	Board of Elections	Other Revenue - Other	2	2	2	2	2	2
6111	CAFR Reclass. - Office of Adm. Hearing	Other Revenue - Other	3	3	3	3	3	3
6111	CAFR Reclass. - Office of CFO	Other Revenue - Other	63,756	25,854	22,569	22,721	24,643	24,030
6111	Council of the District of Columbia	Other Revenue - Other	4	4	4	4	4	4
6111	D.C. Unemployment Compensation Fund	Other Revenue - Other	572	583	595	607	619	632
6111	Department of Energy and Environment	Other Revenue	4	4	4	4	4	5
6111	Department of Public Works	Other Revenue	168	171	175	178	182	185
6111	Department of Transportation	Other Revenue	24	24	25	25	26	26

(Continued on next page)

Table 3-15 (Continued)

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2016-2021**

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2016 Actual	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
<b>MISCELLANEOUS (Continued)</b>								
6111	Dept. of Small and Local Business Development	Other Revenue - Other	199	203	207	211	215	219
6111	Dept. of Housing and Comm. Development	Appr. HPAP Repay	6	7	7	7	7	7
6111	Metropolitan Police Department	Other Revenue - Other	53	54	55	57	58	59
6111	Office of Campaign Finance	Other Revenue - Other	6	6	6	6	6	6
6111	Office of Contracting and Procurement	Other Revenue - Other	2,562	2,248	1,447	1,319	1,179	1,025
6111	Office of Risk Management	Other Revenue - Other	178	182	186	189	193	197
6111	Office of the Chief Financial officer	Other Revenue - Other	26,886	25,221	24,551	25,118	23,862	22,669
6111	Office of the Chief Technology officer	Other Revenue-Other	93	95	96	98	100	102
6111	Office of the D.C. Auditor	Other Revenue - Other	2	2	2	2	2	2
6111	Office of the Mayor	Other Revenue - Other	4	4	4	4	4	4
6112	Department of Energy and Environment	DDOE Freedom of Information	4	4	4	4	4	4
5300	Office of the Chief Financial officer	Pay-In-Lieu-Tax Private	15,644	15,957	16,276	16,602	16,934	17,272
<b>Total Miscellaneous</b>			<b>140,886</b>	<b>95,921</b>	<b>91,757</b>	<b>92,952</b>	<b>94,094</b>	<b>92,762</b>
<b>OTHER CHARGES FOR SERVICES</b>								
3200	Public Service Commission	Teleco Registration	4	4	4	4	4	4
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	98	100	102	104	106	108
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	172	175	179	183	186	190
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	2	3	3	3	3	3
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	538	549	560	571	583	594
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	4	4	4	4	4	4
3206	Metropolitan Police Department	Fingerprints, Photos	489	499	509	519	530	540
3207	Department of Corrections	Other Service Charges	8	8	8	9	9	9
3207	Department of Motor Vehicles	Reinstatement/Insurance Lapse Fees	1,546	1,204	1,204	1,204	1,204	1,204
3208	Department of Motor Vehicles	Reproduction of Reports	4,157	2,633	2,633	2,633	2,633	2,633
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	57	59	60	61	62	63
3208	Metropolitan Police Department	Reproduction of Reports	67	69	70	71	73	74
3209	Fire and Emergency Medical Services	Emergency Ambulance	24,720	25,055	25,055	25,055	25,055	25,055
3210	Metropolitan Police Department	Transcription of Records	252	257	263	268	273	279
3211	Metropolitan Police Department	Firearm User Fee	56	58	59	60	61	62
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,367	2,169	2,169	2,169	2,169	2,169
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	406	414	422	431	439	448
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	503	514	524	534	545	556
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	732	746	761	776	792	808
3221	Office of the Chief Financial officer	Deed Recordation Fee	6,182	6,306	6,432	6,561	6,692	6,826
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	13,696	11,000	12,000	12,000	12,000	12,000
3223	Department of General Services	Parking Permits and Fees	2,076	2,117	2,117	2,117	2,117	2,117
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,904	4,468	4,319	4,186	4,050	3,783
3234	D.C. Public Library	Other Charges for Services - Other	9	9	9	9	9	9
3234	Department of Motor Vehicles	Other Charges for Services	159	162	165	168	172	175
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	68	69	70	72	73	75

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Table 3-15 (Continued)

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2016-2021**

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2016 Actual	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
<b>OTHER CHARGES FOR SERVICES (Continued)</b>								
3234	Office of the Tenant Advocate	Other Charges for Services - Other	2,747	2,405	1,454	1,483	1,513	1,543
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	19	19	20	20	21	21
3237	Department of Motor Vehicles	Business - Insurance Lapse Fee	6	6	6	6	6	6
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	10	10	10	10	11	11
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	66	67	69	70	71	73
3242	Dept. of Consumer and Regulatory Affairs	Designation of a New Address	17	17	17	18	18	18
3246	Dept. of Consumer and Regulatory Affairs	Building Plats (Up To 3 Usual Shaped Lots)	140	143	146	149	152	155
3247	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Renewal	1	1	1	1	1	1
3249	Dept. of Consumer and Regulatory Affairs	Street and Alley Closing or Revisions	33	34	35	35	36	37
3250	Dept. of Consumer and Regulatory Affairs	Subdiv. of Land Plats (> 3 Usual Lots)	165	168	171	175	178	182
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	50	51	52	53	55	56
3251	Office of the Chief Financial officer	Tax Certificates	96	98	100	102	104	106
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	20	21	21	22	22	22
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	5	5	5	5	5	5
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	9	9	9	9	10	10
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	196	200	204	208	213	217
3281	Fire and Emergency Medical Services	FEMS Nontax - General	60	62	63	64	65	67
3282	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Hazard	163	166	169	173	176	180
3283	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Pub. Assembly	34	35	35	36	37	37
3295	Fire and Emergency Medical Services	FEMS SPR - FPD Evacuation Review	15	16	16	16	17	17
9012	D.C. Public Library	Bookstore - On-Line Sales	15	15	16	16	16	17
9204	Department of Behavioral Health	Medical Record Fees	1	1	1	1	1	1
3320	Department of General Services	Rentals - Other	13,108	11,808	11,808	11,808	11,808	11,808
<b>Total Charges for Services</b>			<b>80,251</b>	<b>74,007</b>	<b>74,130</b>	<b>74,254</b>	<b>74,379</b>	<b>74,379</b>

**Remark:** 1) Actual revenue for agencies with corresponding revenue object titles starting or containing "Other Revenue" may include other one-time minor revenues such as a refund of an overpayment.  
2) Numbers are rounded to the nearest whole dollar. Total sum of each revenue category may slightly differ from the sum of the individual revenue items due to the exclusion of negative revenues or adjustments.



## 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 2018 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 2016. 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 2016 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 2016 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2017, 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 2018, 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 2019, FY 2020, and FY 2021. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

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

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

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

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

Table 3-16

**Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2017-2021**

	FY 2016														
	End of Year Fund Balance	FY 2017		FY 2017		FY 2018		FY 2018		FY 2019		FY 2020		FY 2021	
		Certified Revenues	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Resources	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues
<b>TOTAL DEDICATED TAX REVENUE</b>	510,656,532	533,070,568	508,555,063	10,576,203	519,131,266	524,702,190	541,761,420	557,094,479							
Convention Center Fund (EZ0 0110)	0	129,728,664	134,009,710	0	134,009,710	138,834,060	143,832,086	148,866,209							
Sales Tax		129,728,664	134,009,710		134,009,710	138,834,060	143,832,086	148,866,209							
Healthy Schools Fund (G00 0111)	3,582,225	4,266,000	4,266,000	3,445,885	7,711,885	4,266,000	4,266,000	4,266,000							
Sales Tax		4,266,000	4,266,000		7,711,885	4,266,000	4,266,000	4,266,000							
Repayment of Revenue Bonds (D00 0110)	0	7,835,339	7,832,389	0	7,832,389	7,838,539	7,839,039	7,836,089							
Deed Recordation Tax		4,532,978	4,529,928		7,832,389	7,838,539	7,839,039	7,836,089							
Deed Transfer Tax		3,302,361	3,302,461		0	0	0	0							
Nursing Facility Quality of Care Fund (HT0 0110)	2,796,798	14,768,933	14,928,102	0	14,768,933	15,226,664	15,531,197	15,841,821							
Healthcare Provider Tax		14,768,933	14,928,102		14,768,933	15,226,664	15,531,197	15,841,821							
Healthy DC Fund (HT0 0111)	13,063,591	46,926,134	50,471,236	0	46,926,134	51,463,580	52,475,772	53,508,207							
Sales Tax		500,000	854,000		46,926,134	854,000	854,000	854,000							
Insurance Premiums Tax		46,426,134	49,617,236		46,426,134	50,609,580	51,621,772	52,654,207							
Stevie Sellows Quality Improvement Fund (HT0 0112)	4,196	5,519,000	5,703,734	0	5,519,000	5,703,734	5,703,734	5,703,734							
ICF-IDD Assessment		5,519,000	5,703,734		5,519,000	5,703,734	5,703,734	5,703,734							
WMATA (KE0 0110)	9,755,583	73,972,619	76,479,715	663,123	74,635,742	79,304,985	82,231,964	85,180,083							
Sales Tax (parking)		73,972,619	76,479,715		74,635,742	79,304,985	82,231,964	85,180,083							
Highway Trust Fund (KZ0 0110)	0	25,133,000	24,936,000	0	25,133,000	24,936,000	24,545,000	24,353,000							
Motor Fuel Tax		25,133,000	24,936,000		25,133,000	24,936,000	24,545,000	24,353,000							

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Table 3-16 (Continued)

**Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2017-2021**

	FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
	End of Year Fund Balance	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues
<b>ABRA (LOO 0110)</b>	0	1,170,000	0	1,170,000	1,170,000	0	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000
Sales Tax		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000	1,170,000	1,170,000
<b>Hospital Fund (HTO 0114)</b>	0	10,400,000	0	10,400,000	0	0	0	0	0	0	0	0
Medicaid Hospital Inpatient Fee		10,400,000			-	-	-	-	-	-	-	-
<b>Hospital Provider Fee Fund (HTO 0115)</b>	150,000	5,040,301	150,000	5,190,301	0	0	0	0	0	0	0	0
Medicaid Hospital Outpatient Fee		5,040,301			-	-	-	-	-	-	-	-
<b>Sub Total - GENERAL FUND</b>	29,352,402	324,759,991	4,259,008	329,019,999	319,796,886	10,576,203	330,373,089	328,547,562	337,594,793	346,725,144		
<b>Ballpark Fund (BKO 0610)</b>	0	60,379,880	0	60,379,880	60,539,566	0	60,539,566	60,704,167	60,872,666	61,045,424		
Sales Tax		15,881,000			15,881,000			15,881,000	15,881,000	15,881,000		
Public Utility Tax		8,186,050			8,267,911			8,350,590	8,434,096	8,518,436		
Toll Telecommunications Tax		2,366,515			2,444,340			2,526,262	2,611,256	2,699,673		
Ballpark Fee		33,946,315			33,946,315			33,946,315	33,946,315	33,946,315		
<b>Housing Production Trust Fund (UZ0 0610)</b>	250,311,000	50,161,661	0	50,161,661	51,682,611	0	51,682,611	53,194,461	54,711,961	56,231,911		
Deed Recordation Tax		29,020,022			29,891,072			30,756,793	31,625,719	32,496,512		
Deed Transfer Tax		21,141,639			21,791,539			22,437,668	23,086,242	23,735,399		
<b>Tax Increment Financing/PILOT (TX0/ITY0 0610)</b>	144,853,000	75,355,000	18,155,028	93,510,028	76,536,000	0	76,536,000	82,256,000	88,582,000	93,092,000		
Real Property Tax		39,958,000			41,139,000			46,859,000	53,185,000	57,695,000		
Sales Tax		35,397,000			35,397,000			35,397,000	35,397,000	35,397,000		
<b>Sub Total - ENTERPRISE FUND</b>	395,164,000	185,896,541	18,155,028	204,051,569	188,758,177	0	188,758,177	196,154,628	204,166,627	210,369,335		

### **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 2018 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 2016. 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 2016 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 2016 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2017, 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 2018, 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 2019, FY 2020, and FY 2021. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

A February 2015 D.C. Office of Revenue Analysis report (District of Columbia Special Purpose Revenue Funds Report) describes in some detail the Special Purpose Revenue funds listed in Table 3-17. It is available under “Studies” in the “Reports” section of the Office of the Chief Financial Officer web site:

<http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Special-Purpose%20Report%202015.pdf>.

Table 3-17

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016											
	End of Year Fund Balance	FY 2017		FY 2018		FY 2019		FY 2020		FY 2021		
		Balance	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Revenues
<b>A. Governmental Direction and Support</b>												
<b>Office of the City Administrator (AEO)</b>	<b>0</b>	<b>587,565</b>	<b>0</b>	<b>280,000</b>	<b>0</b>	<b>280,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	
0602 Independent Agencies	0	337,565	0	30,000	0	30,000	0	0	0	0	0	
1243 Public-Private Partnership Administration Fund	0	250,000	0	250,000	0	250,000	250,000	250,000	250,000	250,000	250,000	
<b>Office of Open Government (AEO)</b>	<b>229,552</b>	<b>120,000</b>	<b>30,000</b>	<b>120,000</b>	<b>30,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	
0601 Board of Ethics and Accountability Fund (Fines)	72,887	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
0602 Lobbying Registration Fee Fund	156,665	90,000	0	90,000	0	90,000	90,000	90,000	90,000	90,000	90,000	
<b>Department of General Services (AM0)</b>	<b>497,029</b>	<b>7,476,144</b>	<b>85,000</b>	<b>8,242,304</b>	<b>0</b>	<b>8,242,304</b>	<b>8,242,304</b>	<b>8,242,304</b>	<b>8,242,304</b>	<b>8,242,304</b>	<b>8,242,304</b>	
1150 Utility Payments for Non-DC Agencies	0	3,565,744	0	4,080,298	0	4,080,298	4,080,298	4,080,298	4,080,298	4,080,298	4,080,298	
1440 RFK & DC Armory Maintenance Fund	0	3,000,000	0	3,064,183	0	3,064,183	3,064,183	3,064,183	3,064,183	3,064,183	3,064,183	
1460 Eastern Market Enterprise Fund	497,029	840,000	85,000	990,000	0	990,000	990,000	990,000	990,000	990,000	990,000	
1500 Facilities Service Request Fund	0	70,400	0	107,823	0	107,823	107,823	107,823	107,823	107,823	107,823	
<b>Office of Finance and Resource Management (AS0)</b>	<b>0</b>	<b>407,440</b>	<b>0</b>	<b>442,218</b>	<b>0</b>	<b>442,218</b>	<b>442,218</b>	<b>442,218</b>	<b>442,218</b>	<b>442,218</b>	<b>442,218</b>	
1150 Utilities Payment for Non-DC Agencies	0	407,440	0	442,218	0	442,218	442,218	442,218	442,218	442,218	442,218	
<b>Office of the Chief Financial Officer (ATO)</b>	<b>23,317,601</b>	<b>42,399,681</b>	<b>933,271</b>	<b>44,127,447</b>	<b>55,011</b>	<b>44,182,458</b>	<b>42,803,073</b>	<b>43,088,121</b>	<b>43,308,962</b>	<b>43,308,962</b>	<b>43,308,962</b>	
0602 Payroll Service Fees	0	380,267	0	363,388	0	363,388	360,000	360,000	360,000	360,000	360,000	
0603 Service Contracts	0	1,445,549	0	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	
0605 Dishonored Check Fees	0	110,995	0	110,742	0	110,742	35,000	35,000	35,000	35,000	35,000	
0606 Recorder of Deeds Surcharge	1,920,173	1,300,000	933,271	1,329,900	55,011	1,384,911	1,360,488	1,391,799	1,423,790	1,423,790	1,423,790	
0608 Drug Pre Trust	0	8,000	0	8,000	0	8,000	8,000	8,000	8,000	8,000	8,000	
0610 Bank Fees	0	5,000,000	0	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	
0611 Tax Collection Fees	0	13,684,036	0	13,684,036	0	13,684,036	13,700,000	13,700,000	13,700,000	13,700,000	13,700,000	
0613 Unclaimed Property Contingency Fund	0	3,750,589	0	3,844,380	0	3,844,380	3,900,000	3,900,000	3,950,000	3,950,000	3,950,000	
0614 Defined Contribution Plan Administration	0	748,797	0	856,708	0	856,708	750,000	750,000	700,000	700,000	700,000	
0619 DC Lottery Reimbursement	0	1,760,469	0	1,786,442	0	1,786,442	1,765,000	1,765,000	1,600,000	1,600,000	1,600,000	
0623 OPEB Trust Administration	0	0	0	337,522	0	337,522	0	0	0	0	0	
0626 Tobacco Fund Reimbursement	0	120,962	0	120,956	0	120,956	124,585	128,322	132,172	132,172	132,172	
6115 OFT Central Collections Unit (CCU) O Type	21,397,428	14,090,017	0	14,985,374	0	14,985,374	14,100,000	14,200,000	14,500,000	14,500,000	14,500,000	
<b>Office of the Secretary (BA0)</b>	<b>0</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	
1243 Distribution Fees	0	1,100,000	0	1,100,000	0	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016		FY 2017		FY 2017		FY 2018		FY 2018		FY 2019		FY 2020		FY 2021			
	End of Year Fund Balance		Certified Revenues	Balance Use	Certified Fund	Resources	Certified Revenues	Balance Use	Certified Fund	Resources	Certified Revenues	Balance Use	Certified Fund	Resources	Certified Revenues	Balance Use	Certified Fund	Resources
<b>A. Governmental Direction and Support (Continued)</b>																		
<b>D.C. Department of Human Resources (BE0)</b>																		
0615	0		479,130	0	479,130	479,130	415,501	0	415,501	415,501	325,000	343,000	357,000	357,000	357,000	357,000	357,000	357,000
	0		246,319	0	246,319	246,319	254,329	0	254,329	254,329	261,500	273,500	282,500	282,500	282,500	282,500	282,500	282,500
0639	0		168,590	0	168,590	168,590	100,250	0	100,250	100,250	0	0	0	0	0	0	0	0
1555	0		64,221	0	64,221	64,221	60,921	0	60,921	60,921	63,500	69,500	74,500	74,500	74,500	74,500	74,500	74,500
<b>Office of the Attorney General (CB0)</b>	<b>12,355,944</b>		<b>5,510,000</b>	<b>1,198,741</b>	<b>6,708,741</b>	<b>6,708,741</b>	<b>5,510,000</b>	<b>4,993,720</b>	<b>10,503,720</b>	<b>5,510,000</b>	<b>5,510,000</b>	<b>5,510,000</b>	<b>5,510,000</b>	<b>5,510,000</b>	<b>5,510,000</b>	<b>5,510,000</b>	<b>5,510,000</b>	<b>5,510,000</b>
0603	11,485,888		2,500,000	1,198,741	3,698,741	3,698,741	2,500,000	4,993,720	7,493,720	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
0604	188,408		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0605	2,428		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0615	62,041		10,000	0	10,000	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
0616	617,179		3,000,000	0	3,000,000	3,000,000	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Office of Contracting and Procurement (P00)</b>	<b>0</b>		<b>375,000</b>	<b>0</b>	<b>375,000</b>	<b>375,000</b>	<b>1,275,966</b>	<b>0</b>	<b>1,275,966</b>	<b>1,275,966</b>	<b>1,403,563</b>	<b>1,543,919</b>	<b>1,698,311</b>	<b>1,698,311</b>	<b>1,698,311</b>	<b>1,698,311</b>	<b>1,698,311</b>	<b>1,698,311</b>
4010	0		375,000	0	375,000	375,000	1,275,966	0	1,275,966	1,275,966	1,403,563	1,543,919	1,698,311	1,698,311	1,698,311	1,698,311	1,698,311	1,698,311
<b>Medical Liability Captive Insurance Agency (R10)</b>	<b>382,563</b>		<b>70,000</b>	<b>166,590</b>	<b>236,590</b>	<b>236,590</b>	<b>35,000</b>	<b>162,400</b>	<b>197,400</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
1240	382,563		70,000	166,590	236,590	236,590	35,000	162,400	197,400	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
<b>Office of the Chief Technology Officer (T00)</b>	<b>1,842,199</b>		<b>8,537,790</b>	<b>1,297,968</b>	<b>9,835,758</b>	<b>9,835,758</b>	<b>7,859,462</b>	<b>544,231</b>	<b>8,403,693</b>	<b>8,900,000</b>	<b>8,900,000</b>	<b>9,450,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>
0602	1,842,199		7,514,233	1,297,968	8,812,201	8,812,201	7,291,608	544,231	7,835,839	8,000,000	8,000,000	8,500,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
1200	0		1,023,557	0	1,023,557	1,023,557	567,854	0	567,854	900,000	900,000	950,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Sub-total: Governmental Direction and Support</b>	<b>38,624,888</b>		<b>67,062,749</b>	<b>3,711,570</b>	<b>70,774,320</b>	<b>70,774,320</b>	<b>69,407,898</b>	<b>5,785,362</b>	<b>75,193,260</b>	<b>69,031,158</b>	<b>69,031,158</b>	<b>70,024,562</b>	<b>70,963,795</b>	<b>70,963,795</b>	<b>70,963,795</b>	<b>70,963,795</b>	<b>70,963,795</b>	<b>70,963,795</b>

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016 End of Year Fund Balance	FY 2017		FY 2017		FY 2018		FY 2018		FY 2019		FY 2020		FY 2021	
		Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Resources	Balance Use	Certified Resources	Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Revenues
<b>B. Economic Development and Regulation</b>															
<b>Office of Planning (BDO)</b>	<b>265,112</b>	<b>175,000</b>	<b>75,000</b>	<b>250,000</b>	<b>75,000</b>	<b>75,000</b>	<b>200,000</b>	<b>125,000</b>	<b>200,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
2001 Historic Landmark & Historic District Filing Fees	265,112	100,000	75,000	175,000	75,000	75,000	200,000	125,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000
2002 Reimbursables from Other Governments	0	75,000	0	75,000	0	0	0	0	0	0	0	0	0	0	0
<b>Commission on the Arts and Humanities (BX0)</b>	<b>332,754</b>	<b>0</b>	<b>199,754</b>	<b>199,754</b>	<b>0</b>	<b>133,000</b>	<b>133,000</b>	<b>133,000</b>	<b>133,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0600 Special Purpose Revenue	332,754	0	199,754	199,754	0	133,000	133,000	133,000	133,000	0	0	0	0	0	0
<b>Department of Employment Services (CF0)</b>	<b>22,948,395</b>	<b>35,446,882</b>	<b>5,796,693</b>	<b>41,243,575</b>	<b>35,309,239</b>	<b>9,395,379</b>	<b>44,704,618</b>	<b>9,395,379</b>	<b>44,704,618</b>	<b>35,154,125</b>	<b>33,857,137</b>	<b>33,857,137</b>	<b>33,857,137</b>	<b>33,857,137</b>	<b>33,857,137</b>
0610 Workers' Compensation Special Fund	5,285,716	4,500,000	0	4,500,000	4,500,000	0	4,500,000	0	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
0611 Workers' Compensation Administration Fund	0	17,866,089	0	17,866,089	18,564,515	0	18,564,515	0	18,564,515	18,409,401	18,409,401	18,409,401	18,409,401	18,409,401	18,409,401
0612 UI Interest/Penalties	2,440,757	2,625,000	0	2,625,000	1,296,988	0	1,296,988	0	1,296,988	1,296,988	1,296,988	1,296,988	1,296,988	1,296,988	1,296,988
0618 Wage Theft	29,850	50,000	0	50,000	100,000	0	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
0624 UI Administrative Assessment	15,192,072	10,405,793	5,796,693	16,202,486	10,847,736	9,395,379	20,243,115	9,395,379	20,243,115	10,847,736	10,847,736	10,847,736	10,847,736	10,847,736	10,847,736
<b>Office of Cable TV, Film, Music, and Entertainment (C10)</b>	<b>6,704,862</b>	<b>12,095,000</b>	<b>3,400,000</b>	<b>15,495,000</b>	<b>12,095,000</b>	<b>0</b>	<b>12,095,000</b>	<b>0</b>	<b>12,095,000</b>	<b>12,100,000</b>	<b>12,100,000</b>	<b>12,100,000</b>	<b>12,100,000</b>	<b>12,100,000</b>	<b>12,100,000</b>
0600 Special Purpose Revenue	6,704,862	12,000,000	3,400,000	15,400,000	12,095,000	0	12,095,000	0	12,095,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000
0610 Production Support	0	95,000	0	95,000	0	0	0	0	0	0	0	0	0	0	0
<b>Dept. of Consumer and Regulatory Affairs (C-R0)</b>	<b>23,071,227</b>	<b>28,854,644</b>	<b>7,324,567</b>	<b>36,179,211</b>	<b>31,396,000</b>	<b>7,247,978</b>	<b>38,643,978</b>	<b>7,247,978</b>	<b>38,643,978</b>	<b>28,942,000</b>	<b>31,615,000</b>	<b>29,062,000</b>	<b>29,062,000</b>	<b>29,062,000</b>	<b>29,062,000</b>
6006 Nuisance Abatement	4,001,145	4,700,000	2,748,680	7,448,680	5,900,000	1,239,396	7,139,396	1,239,396	7,139,396	4,700,000	5,900,000	4,800,000	4,800,000	4,800,000	4,800,000
6008 Real Estate Guarantee and Education Fund	4,053,173	1,860,000	0	1,860,000	750,000	76,620	826,620	76,620	826,620	1,860,000	750,000	1,860,000	1,860,000	1,860,000	1,860,000
6009 Real Estate Appraisal Fee	1,578,354	107,000	0	107,000	215,000	0	215,000	0	215,000	107,000	215,000	107,000	107,000	107,000	107,000
6010 OPLA - Special Account	3,424,140	3,122,420	2,288,396	5,410,816	5,000,000	847,087	5,847,087	847,087	5,847,087	3,200,000	5,000,000	3,200,000	3,200,000	3,200,000	3,200,000
6012 Boxing Commission Revolving Account	0	95,000	0	95,000	150,000	0	150,000	0	150,000	100,000	150,000	100,000	100,000	100,000	100,000
6013 Basic Business License Fund	4,228,174	12,500,000	1,690,594	14,190,594	12,781,000	2,479,210	15,260,210	2,479,210	15,260,210	12,500,000	13,000,000	12,500,000	12,500,000	12,500,000	12,500,000
6020 Board of Engineers Fund	817,250	170,224	174,070	344,294	1,000,000	0	1,000,000	0	1,000,000	175,000	1,000,000	175,000	1,000,000	1,000,000	1,000,000
6030 Green Building Fund	1,363,718	1,800,000	422,827	2,222,827	2,000,000	722,120	2,722,120	722,120	2,722,120	1,800,000	2,000,000	1,800,000	2,000,000	2,000,000	2,000,000
6040 Corporate Recordation Fund	2,461,526	3,000,000	0	3,000,000	2,500,000	889,472	3,389,472	889,472	3,389,472	3,000,000	2,500,000	3,000,000	2,500,000	3,000,000	3,000,000
6045 Vending Regulations Fund	1,143,747	1,500,000	0	1,500,000	1,100,000	994,073	2,094,073	994,073	2,094,073	1,500,000	1,100,000	1,500,000	1,100,000	1,500,000	1,500,000

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016	FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
	End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2019 Certified Revenues	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Resources
<b>B. Economic Development and Regulation (Continued)</b>											
<b>Dept. of Housing and Community Development (DBO)</b>	<b>3,165,443</b>	<b>4,860,649</b>	<b>2,021,599</b>	<b>6,882,248</b>	<b>4,546,000</b>	<b>0</b>	<b>4,546,000</b>	<b>4,650,000</b>	<b>4,750,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
0602 Home Purchase Assistance Program Repayment	1,477,388	1,701,351	1,477,388	3,178,739	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
0610 DHCD Unified Fund	1,688,055	2,159,298	544,211	2,703,509	2,046,000	0	2,046,000	2,150,000	2,250,000	2,500,000	2,500,000
6110 MOU with Office on Aging	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Public Service Commission (DHO)</b>	<b>884,881</b>	<b>13,295,718</b>	<b>18,236</b>	<b>13,313,954</b>	<b>13,608,791</b>	<b>380,000</b>	<b>13,988,791</b>	<b>14,387,855</b>	<b>14,819,491</b>	<b>15,264,075</b>	<b>15,264,075</b>
0631 Operating - Utility Assessment	846,645	13,295,718	0	13,295,718	13,608,791	360,000	13,968,791	14,387,855	14,819,491	15,264,075	15,264,075
0661 Allocation from PJM Settlement Fund	38,236	0	18,236	18,236	0	20,000	20,000	0	0	0	0
<b>Office of the People's Counsel (DJ0)</b>	<b>1,010,943</b>	<b>7,497,285</b>	<b>808,738</b>	<b>8,306,023</b>	<b>8,062,744</b>	<b>0</b>	<b>8,062,744</b>	<b>8,304,627</b>	<b>8,553,765</b>	<b>8,810,378</b>	<b>8,810,378</b>
0631 Advocate for Consumers	1,010,943	7,497,285	808,738	8,306,023	8,062,744	0	8,062,744	8,304,627	8,553,765	8,810,378	8,810,378
<b>Office of the Deputy Mayor for Econ. Develop. (EB0)</b>	<b>44,394,944</b>	<b>17,004,328</b>	<b>11,473,040</b>	<b>28,477,388</b>	<b>18,000,000</b>	<b>14,086,269</b>	<b>32,096,269</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>
0419 H Street NE Retail Priority Area Grant Fund	2,195,181	0	0	0	0	2,195,181	2,195,181	0	0	0	0
0602 Soccer Stadium Financing Fund	15,022,169	0	0	0	0	0	0	0	0	0	0
0609 Industrial Revenue Bond Program	2,683,763	504,328	740,000	1,244,328	1,500,000	49,976	1,549,976	1,500,000	1,500,000	1,500,000	1,500,000
0616 Walter Reed Redevelopment Fund	0	6,000,000	0	6,000,000	6,000,000	0	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
0617 Walter Reed Reinvestment Fund	0	5,000,000	0	5,000,000	5,000,000	0	5,000,000	1,000,000	1,000,000	1,000,000	1,000,000
0632 AWC & NCRC Development (ED Special Account)	24,483,812	5,500,000	10,733,040	16,233,040	5,500,000	11,851,112	17,351,112	5,500,000	5,500,000	5,500,000	5,500,000
<b>Business Improvements Districts Transfer (ID0)</b>	<b>0</b>	<b>37,000,000</b>	<b>0</b>	<b>37,000,000</b>	<b>47,000,000</b>	<b>0</b>	<b>47,000,000</b>	<b>47,000,000</b>	<b>49,000,000</b>	<b>53,000,000</b>	<b>53,000,000</b>
2003 Business Improvement Districts (BIDS)	0	37,000,000	0	37,000,000	47,000,000	0	47,000,000	47,000,000	49,000,000	53,000,000	53,000,000
<b>Alcoholic Beverage Regulation Administration (L00)</b>	<b>6,877,123</b>	<b>4,952,000</b>	<b>2,146,024</b>	<b>7,098,024</b>	<b>4,000,000</b>	<b>3,485,315</b>	<b>7,485,315</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
6017 ABC - Import and Class License Fees	6,877,123	4,952,000	2,146,024	7,098,024	4,000,000	3,485,315	7,485,315	4,000,000	4,000,000	4,000,000	4,000,000
<b>Dept. of Insurance, Securities, and Banking (SR0)</b>	<b>11,817,193</b>	<b>25,177,087</b>	<b>5,192,424</b>	<b>30,369,511</b>	<b>25,373,567</b>	<b>2,630,000</b>	<b>28,003,567</b>	<b>26,134,773</b>	<b>26,918,817</b>	<b>27,726,382</b>	<b>27,726,382</b>
2100 HMO Assessment	150,439	965,354	150,439	1,115,793	1,156,644	0	1,156,644	1,191,343	1,227,084	1,263,896	1,263,896
2200 Insurance Assessment	2,067,534	5,753,479	2,067,534	7,821,013	8,449,050	0	8,449,050	8,702,521	8,963,597	9,232,505	9,232,505
2350 Securities and Banking Fund	0	11,572,252	0	11,572,252	13,176,075	0	13,176,075	13,571,357	13,978,498	14,397,853	14,397,853
2800 Captive Insurance	0	2,408,763	0	2,408,763	2,591,798	0	2,591,798	2,669,552	2,749,638	2,832,128	2,832,128
2910 Foreclosure Mediation Fund	117,900	0	0	0	0	0	0	0	0	0	0
2911 Foreclosure Mediation Fund (Temporary)	1,604,451	0	974,451	974,451	0	630,000	630,000	0	0	0	0
2950 Capital Access Fund	4,301,967	0	0	0	0	0	0	0	0	0	0
2951 Loan Participation Fund	3,574,902	4,477,239	2,000,000	6,477,239	0	2,000,000	2,000,000	0	0	0	0
<b>Sub-total: Economic Development and Regulation</b>	<b>121,472,878</b>	<b>186,358,594</b>	<b>38,456,075</b>	<b>224,814,669</b>	<b>199,466,341</b>	<b>37,482,941</b>	<b>236,959,282</b>	<b>194,773,380</b>	<b>199,714,210</b>	<b>202,919,973</b>	<b>202,919,973</b>

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016														
	End of Year Fund Balance	FY 2017		FY 2017		FY 2018		FY 2018		FY 2019		FY 2020		FY 2021	
		Balance	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources
<b>C. Public Safety and Justice</b>															
<b>Metropolitan Police Department (FA0)</b>	<b>2,015,812</b>	<b>7,833,978</b>	<b>330,000</b>	<b>8,163,978</b>	<b>7,400,000</b>	<b>800,000</b>	<b>8,200,000</b>	<b>7,400,000</b>	<b>800,000</b>	<b>7,400,000</b>	<b>7,400,000</b>	<b>7,400,000</b>	<b>7,400,000</b>	<b>7,400,000</b>	<b>7,400,000</b>
1555 Reimbursable from Other Governments	0	1,863,978	0	1,863,978	1,900,000	0	1,900,000	1,900,000	0	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
1614 Miscellaneous	0	5,300,000	0	5,300,000	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
7278 Asset Forfeiture	2,015,812	670,000	330,000	1,000,000	0	800,000	800,000	0	800,000	0	0	0	0	0	0
<b>Fire and Emergency Medical Services Dept. (FB0)</b>	<b>4,944</b>	<b>971,207</b>	<b>0</b>	<b>971,207</b>	<b>903,000</b>	<b>0</b>	<b>903,000</b>	<b>903,000</b>	<b>0</b>	<b>903,000</b>	<b>903,000</b>	<b>903,000</b>	<b>903,000</b>	<b>903,000</b>	<b>903,000</b>
1200 Automated Ext Defib Reg Fee Fund	4,944	3,000	0	3,000	3,000	0	3,000	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000
1555 Reimbursable from Other Governments	0	243,207	0	243,207	175,000	0	175,000	175,000	0	175,000	175,000	175,000	175,000	175,000	175,000
1613 Other Revenue (CPR Training)	0	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000
6100 Special Events	0	700,000	0	700,000	700,000	0	700,000	700,000	0	700,000	700,000	700,000	700,000	700,000	700,000
<b>Department of Corrections (FLO)</b>	<b>3,331,274</b>	<b>18,823,594</b>	<b>1,794,379</b>	<b>20,317,973</b>	<b>19,910,625</b>	<b>1,358,962</b>	<b>21,269,587</b>	<b>20,126,850</b>	<b>1,358,962</b>	<b>20,126,850</b>	<b>20,126,850</b>	<b>20,126,850</b>	<b>20,126,850</b>	<b>20,126,850</b>	<b>20,126,850</b>
0600 Corrections Trustee Reimbursement	2,071,725	17,056,436	1,278,030	18,334,466	18,443,564	724,741	19,168,305	18,500,000	18,443,564	18,500,000	18,500,000	18,500,000	18,500,000	18,500,000	18,500,000
0601 Concession Income	0	1,100,000	0	1,100,000	1,300,000	0	1,300,000	1,300,000	0	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
0602 Welfare Account	721,282	33,507	400,000	433,507	30,000	321,282	351,282	75,000	30,000	75,000	75,000	75,000	75,000	75,000	75,000
0605 Correction Reimbursement - Juveniles	538,267	333,651	116,349	450,000	137,061	312,939	450,000	251,850	137,061	251,850	251,850	251,850	251,850	251,850	251,850
<b>Office of Justice Grants Administration (FO0)</b>	<b>5,769,382</b>	<b>500,000</b>	<b>3,455,993</b>	<b>3,955,993</b>	<b>750,000</b>	<b>1,086,675</b>	<b>1,836,675</b>	<b>750,000</b>	<b>1,086,675</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
0620 Crime Victims Assistance Fund	4,744,859	500,000	2,455,993	2,955,993	750,000	1,062,152	1,812,152	750,000	1,062,152	750,000	750,000	750,000	750,000	750,000	750,000
0621 Dom. Violence Shelter & Transition Housing Fund	1,024,523	0	1,000,000	1,000,000	0	24,523	24,523	0	24,523	0	0	0	0	0	0
<b>Office of Unified Communications (UC0)</b>	<b>10,067,948</b>	<b>11,550,000</b>	<b>6,261,139</b>	<b>17,811,139</b>	<b>11,550,000</b>	<b>3,806,809</b>	<b>15,356,809</b>	<b>11,550,000</b>	<b>3,806,809</b>	<b>11,550,000</b>	<b>11,550,000</b>	<b>11,550,000</b>	<b>11,550,000</b>	<b>11,550,000</b>	<b>11,550,000</b>
1630 911 & 311 Assessments	6,937,911	11,000,000	3,332,828	14,332,828	11,000,000	3,605,083	14,605,083	11,000,000	3,605,083	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
1631 Prepaid Wireless 911 Charges	3,130,037	550,000	2,928,311	3,478,311	550,000	201,726	751,726	550,000	201,726	550,000	550,000	550,000	550,000	550,000	550,000
<b>Sub-total: Public Safety and Justice</b>	<b>21,189,359</b>	<b>39,378,779</b>	<b>11,841,511</b>	<b>51,220,290</b>	<b>40,513,625</b>	<b>7,052,446</b>	<b>47,566,071</b>	<b>40,729,850</b>	<b>7,052,446</b>	<b>40,729,850</b>	<b>40,729,850</b>	<b>40,729,850</b>	<b>40,729,850</b>	<b>40,729,850</b>	<b>40,729,850</b>

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Table 3-17 (Continued)

**Special Purpose (0-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
	End of Year Fund Balance	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues
<b>D. Public Education System</b>												
<b>District of Columbia Public Library (CEO)</b>	<b>2,784,123</b>	<b>1,055,000</b>	<b>310,000</b>	<b>1,365,000</b>	<b>1,055,000</b>	<b>460,000</b>	<b>1,515,000</b>	<b>1,055,000</b>	<b>1,055,000</b>	<b>1,055,000</b>	<b>1,145,000</b>	<b>0</b>
0104 Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0	0	0
0140 Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0	0	0
1601 Albert Atwood Memorial Fund	5,717	0	0	0	0	0	0	0	0	0	0	0
1602 Thomas J Brown Memorial Fund	5,162	0	0	0	0	0	0	0	0	0	0	0
1603 Kathleen Dillon Frazee Memorial Trust Fund	4,030	0	0	0	0	0	0	0	0	0	0	0
1604 Frederick McReynolds Trust Fund	671	0	0	0	0	0	0	0	0	0	0	0
1605 Miner Trust Fund	2,693	0	0	0	0	0	0	0	0	0	0	0
1606 Theodore W Noyes Trust Fund	17,691	0	0	0	0	0	0	0	0	0	0	0
1607 Henry Pastor Memorial Trust Fund	154	0	0	0	0	0	0	0	0	0	0	0
1608 Georgetown Peabody	1,184,315	0	0	0	0	0	0	0	0	0	0	0
1609 Sophy Cair Stanton Memorial Trust Fund	17,597	0	0	0	0	0	0	0	0	0	0	0
1610 Hattie M Strong Trust Fund	2,999	0	0	0	0	0	0	0	0	0	0	0
1611 Womens Anthropological Society Trust - DCPL	23,693	0	0	0	0	0	0	0	0	0	0	0
1612 Miscellaneous	297,839	0	0	0	0	0	0	0	0	0	0	0
1613 Henrietta Winant Trust Fund	5,264	0	0	0	0	0	0	0	0	0	0	0
1614 Marion F Rockefeller Gift	398	0	0	0	0	0	0	0	0	0	0	0
6108 Copies and Printing	410,878	100,000	60,000	160,000	100,000	210,000	310,000	100,000	100,000	100,000	190,000	0
6150 SLD E-Rate Reimbursement	791,841	850,000	250,000	1,100,000	850,000	250,000	1,100,000	850,000	850,000	850,000	850,000	0
6160 Revenue Generating Activities	0	105,000	0	105,000	105,000	0	105,000	105,000	105,000	105,000	105,000	0
<b>District of Columbia Public Schools (GAO)</b>	<b>12,442,080</b>	<b>6,054,676</b>	<b>9,373,902</b>	<b>15,428,577</b>	<b>6,205,531</b>	<b>3,057,726</b>	<b>9,263,257</b>	<b>6,393,237</b>	<b>6,585,865</b>	<b>6,783,556</b>	<b>6,783,556</b>	<b>0</b>
0602 ROTC	311,837	969,142	311,837	1,280,979	998,216	0	998,216	1,028,162	1,059,007	1,090,777	1,090,777	0
0607 Custodial	0	351,344	0	351,344	358,371	0	358,371	365,538	372,849	380,306	380,306	0
0609 Security	0	675,266	0	675,266	688,772	0	688,772	702,547	716,598	730,930	730,930	0
0611 Cafeteria	0	777,899	0	777,899	847,145	0	847,145	918,248	991,248	1,066,188	1,066,188	0
0613 Vending Machine Sales	0	49,735	0	49,735	54,211	0	54,211	59,090	64,408	70,204	70,204	0
0621 Parking Fees	0	161,141	0	161,141	165,975	0	165,975	170,954	176,063	181,366	181,366	0
0633 DHHS After-school Program - Copayment	10,452	492,453	0	492,453	502,303	0	502,303	512,349	522,596	533,047	533,047	0
0634 E-Rate Education Fund	91,423	2,245,626	91,423	2,337,049	2,290,538	0	2,290,538	2,336,349	2,383,076	2,430,738	2,430,738	0
0640 DCPS Nonprofit School Fund Service	12,028,368	332,070	8,970,642	9,302,712	300,000	3,057,726	3,357,726	300,000	300,000	300,000	300,000	0
<b>Public Charter School Board (GBO)</b>	<b>0</b>	<b>8,013,987</b>	<b>0</b>	<b>8,013,987</b>	<b>9,109,827</b>	<b>0</b>	<b>9,109,827</b>	<b>9,109,827</b>	<b>9,109,827</b>	<b>9,109,827</b>	<b>9,109,827</b>	<b>0</b>
6632 Administrative Fees	0	8,013,987	0	8,013,987	9,109,827	0	9,109,827	9,109,827	9,109,827	9,109,827	9,109,827	0

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
	End of		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
	Year Fund	Balance	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use
<b>D. Public Education System (Continued)</b>												
<b>Office of the State Superintendent of Education (GDO)</b>	<b>14,389,887</b>	<b>1,100,018</b>	<b>1,836,852</b>	<b>736,834</b>	<b>1,047,018</b>	<b>0</b>	<b>1,047,018</b>	<b>1,047,018</b>	<b>1,047,018</b>	<b>1,047,018</b>	<b>1,047,018</b>	<b>1,047,018</b>
0603 State Superintendent of Education Fees	0	205,000	205,000	0	152,000	0	152,000	152,000	152,000	152,000	152,000	152,000
0610 Charter School Credit Enhancement Fund	13,303,843	0	0	0	0	0	0	0	0	0	0	0
0618 Student Residency Verification Fund	936,913	520,000	1,156,913	636,913	520,000	0	520,000	520,000	520,000	520,000	520,000	520,000
0619 State Athletic Acts Program & Office Fund	149,132	100,000	199,921	99,921	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000
6007 Site Evaluation	0	275,018	275,018	0	275,018	0	275,018	275,018	275,018	275,018	275,018	275,018
<b>Sub-total: Public Education System</b>	<b>29,616,090</b>	<b>16,223,681</b>	<b>26,644,416</b>	<b>10,420,736</b>	<b>17,417,376</b>	<b>3,517,726</b>	<b>20,935,102</b>	<b>17,605,082</b>	<b>17,797,710</b>	<b>17,605,082</b>	<b>17,797,710</b>	<b>18,085,401</b>
<b>E. Human Support Services</b>												
<b>Department of Parks and Recreation (HAO)</b>	<b>1,868,425</b>	<b>2,600,000</b>	<b>4,468,425</b>	<b>1,868,425</b>	<b>2,700,000</b>	<b>0</b>	<b>2,700,000</b>	<b>2,800,000</b>	<b>2,900,000</b>	<b>2,900,000</b>	<b>2,900,000</b>	<b>3,000,000</b>
0602 Enterprise Fund Account	1,868,425	2,600,000	4,468,425	1,868,425	2,700,000	0	2,700,000	2,800,000	2,900,000	2,900,000	2,900,000	3,000,000
<b>Department of Health (HCO)</b>	<b>8,111,823</b>	<b>17,858,898</b>	<b>19,265,410</b>	<b>1,406,512</b>	<b>15,608,132</b>	<b>4,518,574</b>	<b>20,126,706</b>	<b>18,641,152</b>	<b>17,275,128</b>	<b>19,198,257</b>	<b>19,198,257</b>	<b>19,198,257</b>
0605 SHPDA Fees	942,379	528,369	528,369	0	748,955	0	748,955	763,834	779,213	794,797	794,797	794,797
0606 Vital Records Revenue	0	2,442,000	2,442,000	0	2,535,908	0	2,535,908	2,586,626	2,638,359	2,691,126	2,691,126	2,691,126
0632 Pharmacy Protection	1,968,189	2,598,669	3,597,751	999,082	2,350,272	969,107	3,319,379	3,571,541	3,642,972	3,715,832	3,715,832	3,715,832
0633 Radiation Protection	0	589,603	589,603	0	855,000	0	855,000	872,100	889,542	907,333	907,333	907,333
0641 Other Medical Licenses and Fees	0	494,773	494,773	0	556,800	0	556,800	567,936	579,294	590,880	590,880	590,880
0643 Board of Medicine	3,951,197	9,333,626	9,733,626	400,000	7,907,952	3,549,467	11,457,419	9,612,805	8,066,111	9,805,061	9,805,061	9,805,061
0644 Spay and Neutering Fund	12,813	0	0	0	0	0	0	0	0	0	0	0
0655 SHPDA Admission Fee	26,899	528,368	535,798	7,430	466,574	0	466,574	475,906	485,424	495,132	495,132	495,132
0656 EMS Fees	0	60,180	60,180	0	74,942	0	74,942	76,441	77,970	79,529	79,529	79,529
0661 ICF/MR Fees and Fines	202,503	86,149	86,149	0	111,729	0	111,729	113,963	116,243	118,567	118,567	118,567
0662 Civic Monetary Penalties	831,370	0	0	0	0	0	0	0	0	0	0	0
0673 DOH - Regulatory Enforcement Fund	176,473	0	0	0	0	0	0	0	0	0	0	0
0676 Communicable and Chronic Disease Fund	0	1,197,161	1,197,161	0	0	0	0	0	0	0	0	0
<b>Department of Health Care Finance (HTO)</b>	<b>1,409,744</b>	<b>3,607,874</b>	<b>3,607,874</b>	<b>0</b>	<b>3,668,083</b>	<b>0</b>	<b>3,668,083</b>	<b>3,607,874</b>	<b>3,607,874</b>	<b>3,607,874</b>	<b>3,607,874</b>	<b>3,607,874</b>
0631 Medicaid Collections - 3rd Party Liability	595,296	2,500,000	2,500,000	0	2,146,143	0	2,146,143	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
0632 Bill of Rights - Grievance and Appeals	755,352	992,739	992,739	0	1,406,644	0	1,406,644	992,739	992,739	992,739	992,739	992,739
0633 Medicaid Recovery Audit Contractor	142	0	0	0	0	0	0	0	0	0	0	0
0634 Assessment Fund	58,954	115,135	115,135	0	115,296	0	115,296	115,135	115,135	115,135	115,135	115,135

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able 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016 End of Year Fund Balance	FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
		Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources
<b>E. Human Support Services (Continued)</b>											
<b>Department of Human Services (JAO)</b>	<b>2,427,153</b>	<b>1,975,000</b>	<b>500,000</b>	<b>1,171,000</b>	<b>700,000</b>	<b>1,171,000</b>	<b>1,171,000</b>	<b>1,171,000</b>	<b>1,171,000</b>	<b>1,171,000</b>	<b>1,171,000</b>
0603 SSI Payback	2,427,153	1,000,000	500,000	871,000	700,000	871,000	871,000	871,000	871,000	871,000	871,000
0613 Food Stamps Collection - Fraud	0	200,000	0	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000
0629 Agreement with Independent Agencies	0	775,000	0	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000
<b>Department on Disabilities Services (JMO)</b>	<b>1,841,295</b>	<b>7,389,910</b>	<b>0</b>	<b>7,763,257</b>	<b>0</b>	<b>7,763,257</b>	<b>7,763,257</b>	<b>7,763,257</b>	<b>7,763,257</b>	<b>7,763,257</b>	<b>7,763,257</b>
0610 Vocational Rehab. Service Reimbursement	0	350,000	0	350,000	0	350,000	350,000	350,000	350,000	350,000	350,000
0611 Cost of Care - Non-Medicaid Clients	1,826,647	5,639,910	0	6,013,257	0	6,013,257	6,013,257	6,013,257	6,013,257	6,013,257	6,013,257
0616 Randolph Shepherd Unassigned Facilities	14,648	1,400,000	0	1,400,000	0	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
<b>Child and Family Services Agency (RLD)</b>	<b>0</b>	<b>1,200,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
0601 H.U.M.A.N. - Human Res. - ES	0	1,200,000	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Department of Behavioral Health (RMO)</b>	<b>168,429</b>	<b>4,240,248</b>	<b>0</b>	<b>4,234,099</b>	<b>0</b>	<b>4,292,735</b>	<b>4,352,251</b>	<b>4,352,251</b>	<b>4,352,251</b>	<b>4,412,660</b>	<b>4,412,660</b>
0610 DMH Federal Beneficiary Reimbursement	0	3,780,248	0	3,909,099	0	3,967,735	4,027,251	4,027,251	4,027,251	4,087,660	4,087,660
0640 DMH Medicare and 3rd Party Reimbursement	168,429	300,000	0	300,000	0	300,000	300,000	300,000	300,000	300,000	300,000
0641 DMH Enterprise Fund	0	160,000	0	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000
<b>Office of Veterans Affairs (VAO)</b>	<b>19,240</b>	<b>5,000</b>	<b>8,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
0600 Office of Veterans Affairs Fund	19,240	5,000	8,000	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000
<b>Sub-total: Human Support Services</b>	<b>15,846,110</b>	<b>38,876,930</b>	<b>3,782,937</b>	<b>36,149,571</b>	<b>5,218,574</b>	<b>39,281,019</b>	<b>38,074,511</b>	<b>38,074,511</b>	<b>38,074,511</b>	<b>40,158,048</b>	<b>40,158,048</b>

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016		FY 2017		FY 2017		FY 2017		FY 2018		FY 2018		FY 2018		FY 2019		FY 2020		FY 2021	
	Year End of	Balance	Certified	Balance Use	Certified	Balance Use	Certified	Resources	Certified	Balance Use	Certified	Resources	Certified	Resources	Certified	Revenues	Certified	Revenues	Certified	Revenues
<b>Department of Transportation (KAO)</b>	<b>10,928,165</b>	<b>24,127,303</b>	<b>6,641,093</b>	<b>30,768,396</b>	<b>24,961,895</b>	<b>1,192,099</b>	<b>26,153,994</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>	<b>24,951,318</b>
General "O" Type Revenue Sources	0	200,000	0	200,000	500,000	0	500,000	500,000	0	500,000	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Tree Fund (est. DC Act 14-614)	1,891,882	850,000	1,500,000	2,350,000	1,200,000	100,000	1,300,000	1,200,000	100,000	1,200,000	100,000	1,300,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Mall Tunnel Lighting	0	260,000	0	260,000	260,000	0	260,000	260,000	0	260,000	0	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000
DDOT Enterprise Fund - Non Tax Revenues	5,697,764	5,387,985	4,872,466	10,260,451	7,310,577	0	7,310,577	7,300,000	0	7,310,577	0	7,310,577	7,300,000	7,300,000	7,300,000	7,300,000	7,300,000	7,300,000	7,300,000	7,300,000
Bicycle Sharing Fund	(61,528)	9,038,000	0	9,038,000	6,700,000	0	6,700,000	6,700,000	0	6,700,000	0	6,700,000	6,700,000	6,700,000	6,700,000	6,700,000	6,700,000	6,700,000	6,700,000	6,700,000
Parking Meter Pay by Phone Transaction Fee	0	3,491,318	0	3,491,318	3,491,318	0	3,491,318	3,491,318	0	3,491,318	0	3,491,318	3,491,318	3,491,318	3,491,318	3,491,318	3,491,318	3,491,318	3,491,318	3,491,318
Transportation Infrastructure Mitigation	3,131,421	4,400,000	0	4,400,000	5,000,000	1,092,099	6,092,099	5,000,000	1,092,099	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Vision Zero Pedestrian and Bicycle Safety	268,627	500,000	268,627	768,627	500,000	0	500,000	500,000	0	500,000	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Washington Metropolitan Area Transit Authority (KEO)</b>	<b>40,332,270</b>	<b>66,600,000</b>	<b>0</b>	<b>66,600,000</b>	<b>49,500,000</b>	<b>4,442,230</b>	<b>53,942,230</b>	<b>49,500,000</b>	<b>4,442,230</b>	<b>49,500,000</b>	<b>4,442,230</b>	<b>49,500,000</b>	<b>49,500,000</b>	<b>49,500,000</b>	<b>49,500,000</b>	<b>49,500,000</b>	<b>49,500,000</b>	<b>49,500,000</b>	<b>49,500,000</b>	<b>49,500,000</b>
Parking Meter WMATA	4,442,230	49,700,000	0	49,700,000	45,200,000	4,442,230	49,642,230	45,200,000	4,442,230	45,200,000	4,442,230	49,642,230	45,200,000	45,200,000	45,200,000	45,200,000	45,200,000	45,200,000	45,200,000	45,200,000
DC Circulator Bus System	56,168	3,900,000	0	3,900,000	3,100,000	0	3,100,000	3,100,000	0	3,100,000	0	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
DC Circulator Bus System - NPS Mall Route	56,953	0	0	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
WMATA Operations Support Fund	35,777,018	13,000,000	0	13,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>District Dept. of Energy and the Environment (KGO)</b>	<b>65,597,126</b>	<b>54,497,308</b>	<b>41,148,814</b>	<b>95,646,122</b>	<b>58,566,192</b>	<b>18,372,283</b>	<b>76,938,475</b>	<b>58,360,712</b>	<b>18,372,283</b>	<b>58,360,712</b>	<b>18,372,283</b>	<b>76,938,475</b>	<b>58,360,712</b>	<b>58,360,712</b>	<b>58,360,712</b>	<b>58,360,712</b>	<b>58,360,712</b>	<b>58,360,712</b>	<b>58,360,712</b>	<b>58,360,712</b>
Air Quality Construction Permits	67,864	85,000	65,548	150,548	85,000	0	85,000	85,000	0	85,000	0	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
Fishing License	235,142	94,423	106,347	200,770	94,423	22,283	116,706	95,000	22,283	95,000	35,000	116,706	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000
LUST Trust Fund	328,384	0	29,000	29,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Soil Erosion/Sediment Control	448,232	1,260,000	440,690	1,700,690	1,255,000	5,894	1,260,894	1,255,000	5,894	1,255,000	5,894	1,260,894	1,255,000	1,255,000	1,255,000	1,255,000	1,255,000	1,255,000	1,255,000	1,255,000
Pesticide Product Registration	1,819,088	2,179,030	942,161	3,121,191	2,179,030	685,035	2,864,065	2,179,030	685,035	2,179,030	685,035	2,864,065	2,179,030	2,179,030	2,179,030	2,179,030	2,179,030	2,179,030	2,179,030	2,179,030
Storm Water Fees	1,003,724	1,694,490	0	1,694,490	1,700,000	1,013,748	2,713,748	1,700,000	1,013,748	1,700,000	1,013,748	2,713,748	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Mold Assessment and Remediation Fund	7,487	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Water Permit Review	23,249,535	6,633,000	19,783,662	26,416,662	11,133,000	3,464,843	14,597,843	11,133,000	3,464,843	11,133,000	3,464,843	14,597,843	11,133,000	11,133,000	11,133,000	11,133,000	11,133,000	11,133,000	11,133,000	11,133,000
Storm Water In Lieu Fee	5,812	850,000	0	850,000	850,000	0	850,000	850,000	0	850,000	0	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
Renewable Energy Development Fund	23,347,682	15,309,991	13,156,405	28,466,396	15,309,991	6,191,277	21,501,268	15,309,991	6,191,277	15,309,991	6,191,277	21,501,268	15,309,991	15,309,991	15,309,991	15,309,991	15,309,991	15,309,991	15,309,991	15,309,991
Clean Land Fund/Brownfield Revitalization	4,126,554	118,615	1,727,501	1,846,116	118,615	1,830,721	1,949,336	118,615	1,830,721	118,615	1,949,336	118,615	118,615	118,615	118,615	118,615	118,615	118,615	118,615	118,615
Wetlands Fund	1,495,687	500,000	500,000	1,000,000	1,000,000	1,056,645	1,057,645	1,000,000	1,056,645	1,000,000	1,056,645	1,057,645	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Anacostia River Clean Up Fund	3,539,231	2,300,000	1,267,392	3,567,392	2,300,000	1,370,482	3,670,482	2,300,000	1,370,482	2,300,000	1,370,482	3,670,482	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Payments from Independent Agencies	0	110,000	0	110,000	97,354	0	97,354	0	0	97,354	0	97,354	0	0	0	0	0	0	0	0
Economy II	0	26,000	0	26,000	26,000	0	26,000	26,000	0	26,000	0	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016		FY 2017		FY 2017		FY 2017		FY 2018		FY 2018		FY 2019		FY 2020		FY 2021	
	End of Year Fund Balance	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2017 Certified Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Balance Use	FY 2018 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Resources
<b>F. Public Works (Continued)</b>																		
<b>District Dept. of Energy and the Environment (KG0) (cont.)</b>																		
6202	0	128,124	0	0	128,124	0	131,628	0	131,628	131,628	131,628	131,628	131,628	131,628	131,628	131,628	131,628	131,628
6203	0	127,975	0	0	127,975	0	131,754	0	131,754	131,754	131,754	131,754	131,754	131,754	131,754	131,754	131,754	131,754
6204	0	127,870	0	0	127,870	0	131,912	0	131,912	131,912	131,912	131,912	131,912	131,912	131,912	131,912	131,912	131,912
6400	125,069	140,410	24,839	24,839	165,249	99,781	140,610	99,781	240,391	140,610	140,610	140,610	140,610	140,610	140,610	140,610	140,610	140,610
6500	39,258	70,000	37,549	37,549	107,549	108,703	108,703	1,710	110,413	0	0	0	0	0	0	0	0	0
6700	5,230,362	20,500,000	2,797,551	2,797,551	23,297,551	20,500,000	20,500,000	2,337,036	22,837,036	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000
6800	524,794	2,045,583	266,966	266,966	2,312,549	2,072,172	2,072,172	257,828	2,330,000	2,072,172	2,072,172	2,072,172	2,072,172	2,072,172	2,072,172	2,072,172	2,072,172	2,072,172
6900	3,223	196,797	3,203	3,203	200,000	200,000	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	<b>4,944,378</b>	<b>7,561,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>10,561,000</b>	<b>7,529,784</b>	<b>7,529,784</b>	<b>944,378</b>	<b>8,474,162</b>	<b>7,375,000</b>	<b>7,375,000</b>	<b>7,375,000</b>	<b>7,375,000</b>	<b>7,375,000</b>	<b>7,375,000</b>	<b>7,375,000</b>	<b>7,375,000</b>	<b>7,375,000</b>
<b>Department of Public Works (KTO)</b>																		
6000	0	500,000	0	0	500,000	500,000	500,000	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
6010	39,238	150,000	0	0	150,000	150,000	150,000	39,238	189,238	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
6072	0	325,000	0	0	325,000	325,000	325,000	0	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000
6082	4,905,140	4,700,000	3,000,000	3,000,000	7,700,000	4,700,000	4,700,000	905,140	5,605,140	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
6591	0	1,886,000	0	0	1,886,000	1,854,784	1,854,784	0	1,854,784	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
	<b>1,142,173</b>	<b>9,218,212</b>	<b>645,481</b>	<b>645,481</b>	<b>9,863,693</b>	<b>9,164,840</b>	<b>9,164,840</b>	<b>396,430</b>	<b>9,561,270</b>	<b>9,164,839</b>	<b>9,164,839</b>	<b>9,164,839</b>	<b>9,164,839</b>	<b>9,164,839</b>	<b>9,164,839</b>	<b>9,164,839</b>	<b>9,164,839</b>	<b>9,164,839</b>
<b>Department of Motor Vehicles (KVO)</b>																		
6000	0	3,468,212	0	0	3,468,212	3,168,139	3,168,139	0	3,168,139	3,168,139	3,168,139	3,168,139	3,168,139	3,168,139	3,168,139	3,168,139	3,168,139	3,168,139
6100	0	250,000	0	0	250,000	245,816	245,816	0	245,816	245,816	245,816	245,816	245,816	245,816	245,816	245,816	245,816	245,816
6258	1,142,173	5,500,000	645,481	645,481	6,145,481	5,750,884	5,750,884	396,430	6,147,314	5,750,884	5,750,884	5,750,884	5,750,884	5,750,884	5,750,884	5,750,884	5,750,884	5,750,884
	<b>2,402,899</b>	<b>9,101,089</b>	<b>1,954,000</b>	<b>1,954,000</b>	<b>11,055,089</b>	<b>9,554,644</b>	<b>9,554,644</b>	<b>0</b>	<b>9,554,644</b>	<b>9,551,644</b>	<b>9,551,644</b>	<b>9,549,644</b>	<b>9,549,644</b>	<b>9,549,644</b>	<b>9,549,644</b>	<b>9,549,644</b>	<b>9,549,644</b>	<b>9,549,644</b>
2100	0	30,000	0	0	30,000	30,000	30,000	0	30,000	27,000	27,000	25,000	25,000	22,000	22,000	22,000	22,000	22,000
2400	2,402,899	9,071,089	1,954,000	1,954,000	11,025,089	9,524,644	9,524,644	0	9,524,644	9,524,644	9,524,644	9,524,644	9,524,644	9,524,644	9,524,644	9,524,644	9,524,644	9,524,644
	<b>125,347,012</b>	<b>171,104,912</b>	<b>53,369,368</b>	<b>53,369,368</b>	<b>224,494,300</b>	<b>159,277,355</b>	<b>159,277,355</b>	<b>25,347,421</b>	<b>184,624,776</b>	<b>158,903,513</b>	<b>158,903,513</b>	<b>158,901,513</b>	<b>158,901,513</b>	<b>158,898,513</b>	<b>158,898,513</b>	<b>158,898,513</b>	<b>158,898,513</b>	<b>158,898,513</b>

(Continued on next page)



Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021**

	FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
	End of Year Fund Balance	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues
<b>G. Financing and Other</b>												
DSO 6462 Public Space Rental Fees for Debt Service	0	5,319,000	0	5,319,000	5,531,000	0	5,531,000	5,753,000	5,983,000	7,777,000		
EZO 6100 Convention Center Hotel Ground Lease Payment	0	187,293	0	187,293	1,498,341	0	1,498,341	3,415,469	3,729,981	4,212,863		
PAO 0600 Cable TV - Paygo	0	0	0	0	1,000,000	0	1,000,000	0	0	0		
PAO 0609 IRB Revenue - Paygo	0	737,570	0	737,570	0	0	0	0	0	0		
PAO 0654 Storm Water Permit Review - Paygo	0	4,500,000	0	4,500,000	0	0	0	0	0	0		
PAO 0667 Wetlands Fund - Paygo	0	500,000	0	500,000	0	0	0	0	0	0		
PAO 6140 Tree Fund - Paygo	0	452,000	0	452,000	0	0	0	0	0	0		
PAO 6330 Local Transportation Revenue (ROW) - Paygo	0	45,162,445	0	45,162,445	45,162,445	0	45,162,445	40,162,445	40,162,445	40,162,445		
PAO 6901 DDOT Enterprise Fund Non-Tax Revenues - Paygo	0	972,307	0	972,307	0	0	0	0	0	0		
PAO 6909 Transportation Infrastructure Mitigation - Paygo	0	600,000	0	600,000	0	0	0	0	0	0		
KZO 6330 Transfer Dedicated Capital Revenues (ROW)	0	0	0	0	0	0	0	5,000,000	5,000,000	5,000,000		
<b>Sub-total: Financing and Other</b>	<b>0</b>	<b>58,430,614</b>	<b>0</b>	<b>58,430,614</b>	<b>53,191,786</b>	<b>0</b>	<b>53,191,786</b>	<b>54,330,914</b>	<b>54,875,426</b>	<b>57,152,308</b>		
<b>District-Wide Total</b>	<b>352,096,337</b>	<b>577,436,259</b>	<b>121,602,218</b>	<b>699,038,476</b>	<b>575,423,952</b>	<b>84,414,469</b>	<b>659,838,421</b>	<b>574,654,915</b>	<b>580,117,781</b>	<b>588,907,888</b>		

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Table 3-18

## Summary of Major Taxes in the District of Columbia, Fiscal Year 2017

TAX	DESCRIPTION	RATE (As of 1/1/2017)	FY 2016 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has four property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes</p> <p>Class 2 – commercial property</p> <p>Class 3 – vacant real property</p> <p>Class 4 – blighted real property</p> <p>DC Code Citation: Title 47, Chapters 7-10, 13, 13A</p>	<p>Class 1 = \$0.85 per \$100 of assessed value</p> <p>Note: For Class 1 owner-occupied residential real property, the first \$71,400 of assessed value is exempt from tax.</p> <p>Class 2 = \$1.65 per \$100 for the first \$3 million of assessed value; \$1.85 per \$100 for assessed value more than \$3 million</p> <p>Class 3 = \$5.00 per \$100 of assessed value</p> <p>Class 4 = \$10.00 per \$100 of assessed value</p>	<p>\$2,323,616</p> <p>Amount is net of \$33,887 Tax Increment Financing (TIF/PILOT) transfer.</p>
PERSONAL PROPERTY TAX	<p>Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures.</p> <p>DC Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Note: The first \$225,000 of taxable value is excluded from tax.</p>	<p>\$59,101</p>
SALES AND USE TAX	<p>Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District.</p> <p>Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.</p> <p>The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction.</p> <p>DC Code Citation: Title 47, Chapters 20 and 22.</p>	<p>A five-tier rate structure is presently in effect:</p> <p>5.75% – General rate for tangible personal property and selected services</p> <p>6% – Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy DC Fund.</p> <p>10% – Restaurant meals, liquor for consumption off and on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center.</p> <p>14.5% – Hotels (transient accommodations)</p> <p>18% – Parking motor vehicles in commercial lots</p> <p>Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations.</p> <p>Note: The 18% parking in commercial lots tax is dedicated to WMATA</p> <p>Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$1,089,438</p> <p>Amount is net of transfers to: the Convention Center (\$123,551), the Tax Increment Financing (TIF) Fund (\$33,963), the Ballpark Revenue Fund (\$16,420), WMATA (\$72,355), Healthy Schools Fund (\$4,265), ABRA (\$1,170) and the Healthy D.C. Fund (\$477)</p>

Table 3-18

## Summary of Major Taxes in the District of Columbia, Fiscal Year 2017 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2017)	FY 2016 REVENUE (\$ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into DC by the holder of a wholesaler's license.  DC Code Citation: Title 25, Chapter 9	Beer = \$2.79 per 31-gallon barrel  Champagne/sparkling wine = \$0.45 per gallon  Distilled Spirits = \$1.50 per gallon  Light wine (alcohol content 14% or less) = \$0.30 per gallon  Heavy wine (alcohol content above 14%) = \$0.40 per gallon	\$6,468
CIGARETTE TAX	Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt.  DC Code Citation: Title 47, Chapter 24.	\$0.146 per cigarette (\$2.92 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a \$0.42 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 \$0.0205 per each cigarette above 20.  \$0.75 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	\$30,451
MOTOR VEHICLE EXCISE TAX	Tax on the issuance of every original and subsequent certificate of title on motor vehicles and trailers.  DC Code Citation: Title 50, Chapter 22.	Based on manufacturer's shipping weight:  6% of fair market value – 3,499 lbs or less  7% of fair market value – 3,500 to 4,999 lbs  8% of fair market value – more than 5,000 lbs.	\$45,997
INDIVIDUAL INCOME TAX (See Note 1)	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year.  DC Code Citation: Title 47, Chapter 18.	First \$10,000 = 4.0%  \$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000  \$40,000 < \$60,000 = \$2,200 + 6.5% of excess above \$40,000  \$60,000 < \$350,000 = \$3,500 + 8.5% of excess above \$60,000  \$350,000 < \$1,000,000 = \$28,150 + 8.75% of excess above \$350,000  More than \$1,000,000 = \$85,025 + 8.95% of excess above \$1,000,000	\$1,907,862
CORPORATE FRANCHISE TAX (See Note 2)	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register.  DC Code Citation: Title 47, Chapter 18.	9.0% of taxable income  \$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million	\$387,081

Table 3-18

## Summary of Major Taxes in the District of Columbia, Fiscal Year 2017 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2017)	FY 2016 REVENUE (\$ in thousands)
UNINCORPORATED BUSINESS FRANCHISE TAX (See Note 2)	<p>Tax on the net income of unincorporated businesses with gross receipts more than \$12,000. A 30% salary allowance for owners and a \$5,000 exemption are deductible from net income to arrive at taxable income.</p> <p>A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt.</p> <p>DC Code Citation: Title 47, Chapter 18.</p>	<p>9.0% of taxable income</p> <p>\$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million</p>	\$169,387
PUBLIC UTILITY TAX	<p>The tax is imposed on the gross receipts of telephone, television, and radio companies, and on the units delivered to customers of natural gas, electricity, and heating oil.</p> <p><i>D.C. Code Citation: Title 47, Chapter 25.</i></p>	<p>Television, radio and telephone companies: 10% of gross charges – residential 11% of gross charges – nonresidential</p> <p>Heating oil utilities: \$0.17 per gallon – residential \$0.187 per gallon – nonresidential</p> <p>Natural gas utilities: \$0.0707 per therm – residential \$0.07777 per therm – nonresidential</p> <p>Electric distribution utilities: \$0.0070 per kilowatt hour – residential \$0.0077 per kilowatt hour – nonresidential</p> <p>Note: The additional surcharges on non-residential customers are dedicated to the Ballpark Revenue Fund.</p>	<p>\$127,463</p> <p>Amount is net of \$8,105 Ballpark Revenue Fund transfer.</p>
TOLL TELECOMMUNICATIONS TAX	<p>Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers.</p> <p><i>D.C. Code Citation: Title 47, Chapter 39.</i></p>	<p>10% of gross charges – residential 11% of gross charges – nonresidential</p> <p>Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$48,644</p> <p>Amount is net of \$2,286 Ballpark Revenue Fund transfer.</p>
INSURANCE PREMIUMS TAX	<p>Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law.</p> <p><i>D.C. Code Citation: Title 31; Title 47, Chapter 26.</i></p>	<p>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).</p> <p>Note: The 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs is currently dedicated to the Healthy DC Fund.</p>	<p>\$60,312</p> <p>Amount is net of \$44,605 Healthy DC Fund Transfer.</p>
ESTATE TAX (See Note 3)	<p>Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death.</p> <p><i>DC Code Citation: Title 47, Chapter 37.</i></p>	<p>Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.</p>	\$53,967

Table 3-18

**Summary of Major Taxes in the District of Columbia, Fiscal Year 2017 (Continued)**

<b>TAX</b>	<b>DESCRIPTION</b>	<b>RATE (As of 1/1/2017)</b>	<b>FY 2016 REVENUE (\$ in thousands)</b>
DEED RECORDATION TAX	<p>Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property.</p> <p><i>D.C. Code Citation: Title 42, Chapter 11.</i></p>	<p>1.45% of consideration or fair market value</p> <p>Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$212,524</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$37,504).</p>
DEED TRANSFER TAX	<p>Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed.</p> <p><i>D.C. Code Citation: Title 47, Chapter 9.</i></p>	<p>1.45% of consideration or fair market value</p> <p>Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$149,555</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$26,196).</p>
CO-OP RECORDATION	<p>Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax.</p> <p><i>DC Code Citation: Title 42, Chapter 11.</i></p>	<p>2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than \$400,000, the rate of the tax is 2.2%.</p>	<p>\$6,131</p>
ECONOMIC INTEREST TAX	<p>This tax is triggered by either one of the following two elements:</p> <p>(1) 80% or more of the assets of a corporation consist of real property located in the District of Columbia; or</p> <p>(2) More than 50% of the gross receipts of the entity are derived from ownership or disposition of real property in DC.</p> <p>The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation.</p> <p><i>DC Code Citation: Title 42, Chapter 11.</i></p>	<p>2.9% of consideration or fair market value</p>	<p>\$13,320</p>
PUBLIC SPACE RENTAL	<p>Tax on the commercial use of publicly owned property between the property line and the street.</p> <p><i>D.C. Code Citation: Title 10, Chapter 11.</i></p>	<p>Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank</p>	<p>\$46,729</p>

Table 3-18

**Summary of Major Taxes in the District of Columbia, Fiscal Year 2017 (Continued)**

<b>TAX</b>	<b>DESCRIPTION</b>	<b>RATE (As of 1/1/2017)</b>	<b>FY 2016 REVENUE (\$ in thousands)</b>
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District.  D.C. Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue.  Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	\$0  Amount is net of \$17,014 Nursing Facility Quality of Care Fund transfer
BALLPARK FEE	A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts.  D.C. Code Citation: Title 47, Chapter 27B.	Ballpark Fee Schedule: District gross receipts \$5 million - \$8 million = \$5,500 District gross receipts \$8 million - \$12 million = \$10,800 District gross receipts \$12 million - \$16 million = \$14,000 District gross receipts over \$16 million = \$16,500  Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.	\$0  Amount is net of \$32,764 Ballpark Revenue Fund transfer.
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles.  DC Code Citation: Title 47, Chapter 23	\$0.235 per gallon  Note: All revenue from this tax is dedicated to the Highway Trust Fund.	\$0  Amount is net of \$25,331 Highway Trust Fund transfer.
ICF-IDD ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for individuals with intellectual or developmental disabilities (ICF-IDD) in the District.  DC Code Citation: Title 47, Chapter 12D	5.5% of gross revenue  Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	\$0  Amount is net of \$4,860 transfer to Stevie Sellows.
MEDICAID HOSPITAL INPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's inpatient net patient revenue. The fee is in effect for the fiscal year beginning October 1, 2016.  D.C. Code Citation: Title 44, Chapter 6D	0.57% 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 \$10,400 Hospital Fund transfer.
MEDICAID HOSPITAL OUTPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's outpatient gross patient revenue. The fee is in effect for the fiscal year beginning October 1, 2016.  D.C. Code Citation: Title 44, Chapter 6C	0.142% 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 \$6,406 Hospital Provider Fee Fund transfer.

Based on the February 2017 revenue forecast, sufficient recurring revenues are available to implement all of the remaining tax policy changes recommended by the District of Columbia Tax Revision Commission. These changes become effective in January 2018.

- Individual Income Tax:** The personal exemption will be increased from \$1,775 to \$3,700 to conform to the federal level. The standard deduction will be increased from \$5,650 to \$6,100 for Single, from \$7,800 to \$8,950 for Head of Household, and from \$10,275 to \$12,200 for Married taxpayers. The low income credit will also be repealed.
- Corporate and Unincorporated Business Franchise Taxes:** The corporate and unincorporated business franchise tax rate will be reduced from 9.0% to 8.25%.
- Estate Tax:** The estate tax threshold will be increased from \$2 million to conform to the federal level.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2016



