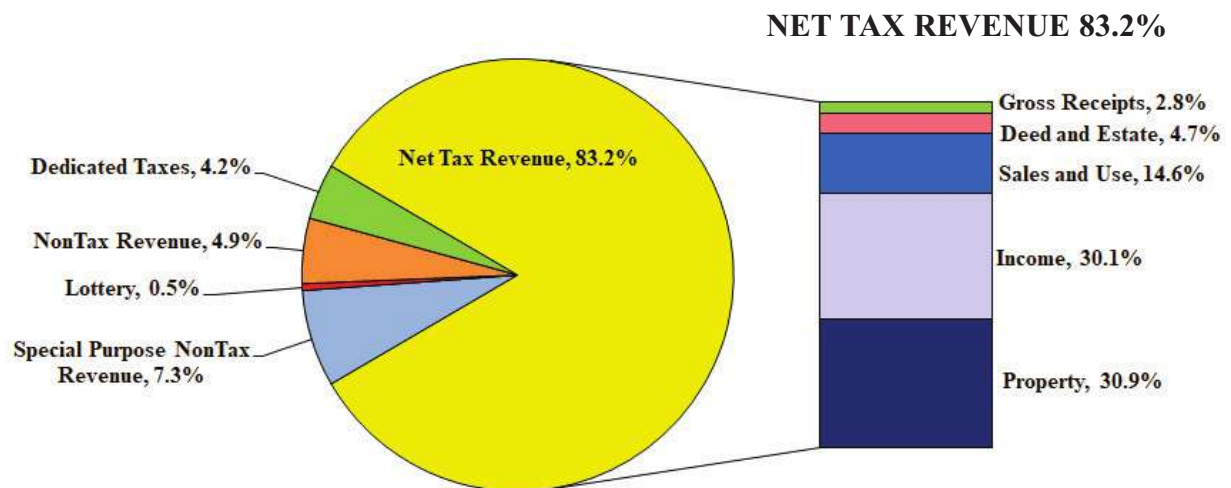


Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2019



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2018 to FY 2022. The chapter is divided into five broad sections:

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

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

SUMMARY

The FY 2018 baseline estimate of \$7.58 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$100.2 million (1.3%) higher than FY 2017 revenue. (See Table 3-1.) The \$7.81 billion estimate for FY 2019 is an increase of \$232.4 million (3.1%) from FY 2018.

Including dedicated and special purpose revenues and policy initiatives, total FY 2018 general fund revenue in the financial plan is \$8.58 billion, \$218.7 million more than in FY 2017 and \$8.92 billion in FY 2019, \$344.8 million more than FY 2018.

Various policy initiatives increase general fund revenue in FY 2019 by \$104.9 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 2017-2022

(Dollars in Thousands)

Type of Revenue	FY 2017 Actual	FY 2018 Revised	FY 2019 Original	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Local Fund - Baseline	7,477,966	7,578,198	7,810,588	8,039,651	8,294,832	8,567,550
<i>Level Change</i>		100,232	232,391	229,063	255,181	272,718
<i>% Change Annual</i>		1.3%	3.1%	2.9%	3.2%	3.3%
Taxes	6,944,852	7,103,774	7,335,593	7,572,441	7,826,689	8,104,139
General Purpose Non-Tax Revenues	487,514	429,424	429,995	422,211	423,143	418,411
Transfer from Lottery	45,600	45,000	45,000	45,000	45,000	45,000
Dedicated/Special Purpose - Baseline	881,203	1,004,390	1,007,172	1,012,880	1,034,707	1,046,142
<i>Level Change</i>		123,187	2,782	5,708	21,826	11,435
<i>% Change Annual</i>		14.0%	0.3%	0.6%	2.2%	1.1%
Dedicated Taxes	332,837	372,208	367,285	377,022	390,184	398,895
Special Purpose (O-Type) Revenues	548,367	632,182	639,887	635,859	644,522	647,247
Total Revenue - Baseline	8,359,169	8,582,588	8,817,760	9,052,532	9,329,539	9,613,692
<i>Level Change</i>		223,419	235,172	234,771	277,007	284,153
<i>% Change Annual</i>		2.7%	2.7%	2.7%	3.1%	3.0%
Revenue Policy Proposals		(4,714)	104,889	111,337	112,144	113,569
Total Revenue with Proposals	8,359,169	8,577,874	8,922,649	9,163,868	9,441,683	9,727,261
<i>Level Change</i>		218,705	344,775	241,219	277,815	285,578
<i>% Change Annual</i>		2.6%	4.0%	2.7%	3.0%	3.0%
<i>Addendum: Dedicated tax revenue to enterprise funds</i>	194,996	209,965	225,968	249,530	264,707	255,202

ECONOMIC OUTLOOK

A variety of sources provides the basis for this outlook for the District of Columbia economy over the course of the financial plan. They include: cash collection reports; federal data on District population, employment, and income; discussions with revenue, business, and real property advisory groups about the District's economy; and forecasts of the U.S. and regional economies prepared by private sector firms. This economic outlook is similar to last year's, with additional population, employment, and income expected over the next several fiscal years.

Population

Population growth has been a major factor in increasing the District's income and sales tax bases and is also a driver of rising home values. In the last five years (2012 to 2017) the District's population has grown by 58,342 (9.4%), an increase that averaged almost 1,000 net new residents per month. Population growth was, however, slower in 2017 than the average of the last five years due to slower net in-migration. From 2016 to 2017 the increase was 9,636, 44.6 percent of which was from natural increase (births minus deaths). For FY 2018 and FY 2019, the financial plan assumes that population will grow an average of 8,700 per year.

Federal Spending

Federal civilian employment accounts for about 25 percent of all jobs located in the District of Columbia and 33 percent of the wages and salaries that are generated in the city. Also, approximately 13 percent of employed DC residents work for the federal government. Federal contracting 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.

The bipartisan budget resolution enacted by Congress in February increased the federal budget authorization for the next two years and raised the debt ceiling. This action removed one source of uncertainty around federal fiscal policy, but the outlook for this sector remains a source of concern. For example, whether increased appropriations for domestic programs that will benefit the District of Columbia economy will actually occur is not yet clear. Furthermore, although the federal tax reform legislation enacted in December is expected to provide an immediate boost to economic growth, it also adds to the national debt, increases the risks of inflation and steeper rise in interest rates, and may eventually lead to additional efforts to control domestic spending. The financial plan is therefore somewhat cautious in its outlook, particularly as it relates to federal spending and growth of total jobs, population, and income in the city. It should be noted, however, that even with uncertainty in the federal sector, income growth in the District of Columbia is still expected to be about equal to the 10-year average growth rate.

National Economy

The national economy has continued its pattern of steady growth that has now lasted over eight years. Real GDP was 2.5 percent higher in the December 2017 quarter than a year earlier and nominal growth was 4.4 percent higher, the highest year-over-year growth rates in over two years. Employment is increasing, and the unemployment rate remains low. However, interest rates and inflation are also starting to increase.

The outlook is for continued moderate growth in the national economy for the next several years. In February 2018 the consensus forecast of 50 economists contributing to the Blue Chip Economic Indicators was that national real GDP growth would rise 2.7 percent in FY 2018 and 2.5 percent in FY 2019, up from the 2.1 percent rate of FY 2017. Nominal growth is expected to be 4.8 percent in FY 2018 and 4.9 percent in FY 2019, up from 3.8 percent in FY 2017.

- The U.S. economy added 2.2 million jobs (1.5%) from December 2016 to December 2017.
- The U.S. unemployment rate (seasonally adjusted) was 4.1 percent in December 2017, down from 4.7 percent a year earlier.
- U.S. Personal Income in the December 2017 quarter was 4.3 percent above a year ago.

- The S&P 500 stock market index average for January 2018 was 9.1 percent above the level of three months earlier, and 22.6 percent above a year earlier. In February, however, the stock market became more volatile closing the month 5.5 percent below the peak reached in January.
- 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 50,465 (1.5%) compared to a year earlier. The District of Columbia accounted for about 15 percent of the increase in area employment.
- The DC metropolitan area unemployment rate was 3.3 percent in December (not seasonally adjusted), down from 3.5 percent a year earlier.

The District of Columbia Economy

In recent months, job growth in the District has been quite strong, though less than in FY 2017, and unemployment has been rising. More apartment units have been rented, and the pace of housing sales has been strong with selling prices higher than last year. Hotel stays continue to outpace those in the prior year.

- In the three months ending December 2017, there were 7,667 (1.0%) more wage and salary jobs located in the District than a year earlier.
- Federal government jobs in December were down by 2,533 (1.3%) from a year earlier, and private sector jobs increased by 9,333 (1.7%).
- The increase in private sector jobs was concentrated in two sectors: food service (up by 3,900), and education (up by 3,267).
- District resident employment in the three months ending December 2017 increased by 5,666 (1.5%) compared to a year earlier.
- The December unemployment rate was 6.0 percent (seasonally adjusted), up from 5.7 percent a year ago.
- Wages earned in the District of Columbia grew 2.1 percent in the September 2017 quarter, compared to the prior year. DC Personal Income was 2.2 percent higher.
- Single family home sales for the three-month period ending January 2018 were up 4.8 percent from a year ago, with a 2.5 percent increase in the average selling price. Condominium sales were up 6.7 percent, while the average selling price was 5.2 percent higher. The value of all home sale settled contracts for the three-month period ending January 2018 was 9.0 percent more than a year ago. For the past 12 months, the value of all sales increased 9.8 percent.
- For the 12-month period ending December 2017, 5,326 housing permits were issued, up 14.1 percent from a year ago; the 3-month total, 2,347, was 124 percent more than in the same period of 2016.
- According to CoStar, occupied commercial office space in December 2017 was up 0.8 percent from a year ago, while the vacancy rate fell slightly over the past year from 11.4 percent in the December quarter of 2016 to 10.9 percent in the December quarter of this year. Average rents were 2.3 percent higher in the December quarter than a year earlier.
- The market value of real property transfers subject to the deed transfer and economic interest taxes was 10.8 percent higher than a year earlier for the 12 months ending December. For the last three months, the value was 4.1 percent higher than a year earlier.
- Hotel room-days sold for the three months ending December 2017 were 5.3 percent above the prior year, and hotel room revenues were up 6.9 percent.

Economic Forecast for DC

The economic forecasting services IHS Global Insight and Moody's Analytics both assume that growth in District employment will be slower in FY 2018 and FY 2019 than it was in FY 2017. (These forecasts were made after the enactment of federal tax legislation.) They also agree that the federal sector will play a smaller role in the economy and the annual increase in population will be slower in coming years. This financial plan anticipates continued growth in jobs, population, and income, with the fastest growth in personal income expected to be in FY 2019 when the full impact of federal tax cuts will be felt in the economy.

Advisory Groups

In February we convened three advisory groups to provide us with 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 DC'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 Washington metropolitan area has finally recovered from the fiscal constraints associated with federal sequestration, but although the region's economy is growing again, it is not growing as fast as most other major metropolitan areas.
- The District of Columbia still faces risks due to uncertainties about federal policies. The risks are not just tied to policies related to federal employment and spending, but also involve possible changes in immigration policies that could affect businesses and universities and in health care policies that could affect the substantial health services sector in the District.
- Many of the region's non-profit organizations, which account for about 10 percent of the region's employment, face possible funding difficulties from two sources. Individual charitable contributions may decline due to features of the new federal tax law and possible cutbacks may occur in federal grant and contracting programs to address federal deficits.
- Population growth in the District of Columbia has thus far kept pace with new multifamily housing construction. Vacancy rates have not increased very much, but rents are not increasing much and many more units are under construction.
- Neither modest increases in interest rates nor provisions of the recent federal tax law affecting mortgage interest and state and local tax deductions are expected to have a major impact on housing sales or prices in DC.
- Progress has been slow in diversifying the economies of the District of Columbia and the region, and a challenge 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.
- 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. On the positive side, prospective tenants looking for space are coming from more sectors.
- 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 and is a major factor in office sales.
- Hotel and restaurant options continue to increase, but international tourism has not kept up with the increase in domestic visitors.
- 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 2019 Budget and Financial Plan (See Table 3-2.) take into consideration expectations of moderate growth in the national economy, uncertainty in federal fiscal and other policies, recent employment and income trends, forecasts from IHS Global Insight and Moody's Analytics, and comments from the advisory groups. Highlights include:

- ***DC's Gross Domestic Product.*** Growth rates in DC Gross Domestic Product (GDP-DC), a measure of economic activity in DC, are projected to be 4.3 percent and 4.6 percent, respectively, in FY 2018 and FY 2019. Real GDP-DC, adjusted for inflation, is expected to grow 2.0 percent in FY 2018 and 1.6 percent in FY 2019.

- **DC's Personal Income.** The growth rate in Personal Income, which is mostly wages, salaries, proprietors' income, and benefits, but which also includes investment income and transfer payments, is expected to be 3.7 percent in FY 2018, and 4.9 percent in FY 2019. Increases in the number of persons and households residing in DC contribute to the District's higher Personal Income levels.
- **Jobs located in DC** The number of jobs in the District is expected to show a net increase of 7,500 (0.9%) in FY 2018 and 6,500 (0.8%) in FY 2019.
- **Resident employment.** In FY 2018, the DC labor force is expected to increase by 5,600 (1.4%) and rise by 5,700 (1.4%) in FY 2019. Resident employment is expected to rise by 3,900 (1.1%) in FY 2018. For FY 2019, it is forecast to rise by 5,600 (1.5%) with an unemployment rate of 5.9 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 1.5 percent in FY 2018, with prices increasing by 4.1 percent. Sales then increase by 0.5 percent in FY 2019, with a 4.9 percent rise in average prices.
- **Inflation.** The Financial Plan assumes that the DC Consumer Price Index will rise 2.1 percent in FY 2018 and 2.3 percent in FY 2019. The rate in FY 2017 was 2.0 percent.
- **Households and population.** The Financial Plan assumes estimated households in FY 2018 of 308,900, up 3,900 (1.3%) from FY 2017, and 312,900 in FY 2019 (an increase of 4,000 or 1.3%). Population rises by 9,200 in FY 2018 to 701,900; in FY 2019 it reaches 710,100.

Looking further ahead to FY 2020 through FY 2022, the expectation for the Budget and Financial Plan is that this will be a period of continued moderate economic growth, both nationally and in the District of Columbia, with the District's economy continuing to be affected by restraints in federal expenditures. Growth in nominal GDP-DC is expected to average about 4.2 percent per year during the FY 2020 through FY 2022 period, and Personal Income will increase at about 4.5 percent per year; close to 4,000 additional jobs will be added each year. Inflation is expected to rise to 2.4 percent per year by FY 2020, and interest rates also rise (to a 3.7 percent rate for 10-year Treasury securities in FY 2020). The stock market is expected to grow at a steady, relatively slow pace after the large increases over the past year (a gain of about 8 percent over the 3-year period). In the years 2020 through 2022, 9,365 new housing starts are anticipated, and an additional 9,200 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. In FY 2022 the average home sale price is estimated to be over \$1 million.

Risks

As noted, federal government fiscal policy uncertainty remains a primary concern, and developments in the national economy also pose risks to the forecast. These include the possibility of slower national economic growth (26 percent of the economists participating in the February 2018 Blue Chip Forecast expect a recession to start in 2019), 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. On the positive side, investment in workforce and real estate may increase, at least in the short term, because of federal tax legislation as companies and individuals decide what to do with increased after-tax income.

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 would not be met if the District became less able to attract new residents and retain existing ones.

Table 3-2

Estimated Key Variables for the DC Economy for the Forecast Period, Fiscal Years 2016-2022

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate
Gross State Product (nominal, billions of \$)	125.27	130.09	135.71	141.95	148.00	154.11	160.48
	3.9%	3.9%	4.3%	4.6%	4.3%	4.1%	4.1%
Personal Income (billions of \$)	51.35	53.14	55.09	57.79	60.48	63.22	65.87
	5.1%	3.5%	3.7%	4.9%	4.6%	4.5%	4.2%
Wages and Salaries of DC Residents (billions of \$)	25.6	26.5	27.5	28.8	30.1	31.4	32.8
	4.7%	3.3%	3.8%	4.8%	4.5%	4.4%	4.4%
Population (thousands)	682.8	692.7	701.9	710.1	717.3	723.9	730.0
	1.7%	1.5%	1.3%	1.2%	1.0%	0.9%	0.8%
Households (thousands)	301.1	305.0	308.9	312.9	316.2	319.3	322.1
	1.3%	1.3%	1.3%	1.3%	1.1%	1.0%	0.9%
At-Place Employment (thousands)	780.0	789.9	797.4	803.9	808.3	812.0	814.9
	2.0%	1.3%	0.9%	0.8%	0.6%	0.5%	0.4%
Civilian Labor Force (thousands)	391.4	396.9	402.5	408.2	413.0	417.6	421.2
	1.7%	1.4%	1.4%	1.4%	1.2%	1.1%	0.9%
Resident Employment (thousands)	367.2	374.7	378.6	384.2	388.7	392.9	396.4
	2.7%	2.1%	1.1%	1.5%	1.2%	1.1%	0.9%
Unemployment Rate (%)	6.2%	6.0%	5.9%	5.9%	5.9%	5.9%	5.9%
Housing Starts	4,418	4,320	4,544	3,277	3,241	3,072	3,052
Housing Stock (thousands)	320.3	323.9	327.0	331.0	334.4	337.5	340.6
	1.3%	1.1%	1.0%	1.2%	1.0%	0.9%	0.9%
Sale of Housing Units	8,340	8,598	8,727	8,771	8,771	8,771	8,771
	5.2%	3.1%	1.5%	0.5%	0.0%	0.0%	0.0%
Average Housing Price (thousands of \$)	794.7	824.9	859.4	901.5	943.3	986.1	1,027.4
	3.5%	3.8%	4.2%	4.9%	4.6%	4.5%	4.2%
Washington Area CPI (% change from prior year)	0.9%	2.0%	2.1%	2.3%	2.4%	2.4%	2.4%
Interest Rate on 10-year Treasury Notes (%)	1.9%	2.3%	2.7%	3.6%	3.7%	3.7%	3.7%
Change in S&P 500 Index of Common Stock (%)*	6.4%	19.2%	2.7%	2.7%	2.7%	2.7%	2.7%

* 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 2017 is the percent change from CY 2016.4 to CY 2017.4)

Note: Estimated by the DC Office of Revenue Analysis based on forecasts of the DC and national economies prepared by IHS Global Insight (February 2018) and Moody's Analytics (Economy.com) (January 2018); forecasts of the national economy prepared by the Congressional Budget Office (June 2017) and Blue Chip Economic Indicators (February 2018); BLS labor market information from December 2017; the Census Bureau estimates of the DC population (2017); Bureau of Economic Analysis estimates of DC Personal Income (September 2017); Metropolitan Regional Information System (MRIS) DC home sales data (December 2017), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); CoStar information on commercial office buildings and residential property in DC (December 2017); and Delta Associates information on commercial office buildings and apartments in DC (December 2017).

GENERAL FUND REVENUE

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated Tax, and Special Purpose Revenue. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2018 to FY 2022, along with actual FY 2017 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 Tax funds. Special Purpose funds are discussed at the end.

Table 3-3

General Fund, Local Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Real Property	2,473,328	2,588,414	2,678,396	2,767,465	2,852,710	2,940,805
<i>Transfer to TIF/Pilot</i>	<i>(45,587)</i>	<i>(44,033)</i>	<i>(49,336)</i>	<i>(63,559)</i>	<i>(68,744)</i>	<i>(59,399)</i>
Real Property (net)	2,427,742	2,544,381	2,629,061	2,703,905	2,783,966	2,881,405
Personal Property	63,305	62,580	62,820	63,121	63,321	63,522
Public Space Rental	32,468	33,507	34,579	35,686	36,828	38,007
Total Property (net)	2,523,515	2,640,468	2,726,460	2,802,712	2,884,115	2,982,934
General Sales	1,419,197	1,481,046	1,546,609	1,611,032	1,686,653	1,743,651
<i>Transfer to Convention Center Fund</i>	<i>(138,128)</i>	<i>(149,196)</i>	<i>(155,543)</i>	<i>(162,090)</i>	<i>(170,201)</i>	<i>(175,307)</i>
<i>Transfer to TIF</i>	<i>(32,102)</i>	<i>(45,488)</i>	<i>(55,112)</i>	<i>(61,868)</i>	<i>(69,275)</i>	<i>(66,529)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(17,764)</i>	<i>(15,900)</i>	<i>(15,900)</i>	<i>(15,900)</i>	<i>(15,900)</i>	<i>(15,900)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(835)</i>	<i>(808)</i>	<i>(808)</i>	<i>(825)</i>	<i>(841)</i>	<i>(858)</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>(74,167)</i>	<i>(100,897)</i>	<i>(104,164)</i>	<i>(107,534)</i>	<i>(111,709)</i>	<i>(114,337)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,266)</i>	<i>(4,666)</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)	1,150,763	1,162,921	1,209,645	1,257,380	1,313,291	1,365,284
Alcohol	6,641	6,746	6,827	6,960	7,178	7,286
Cigarette	29,530	29,750	29,018	28,589	28,260	27,977
Motor Vehicle	45,915	45,521	45,698	45,923	46,323	46,555
Motor Fuel Tax	26,099	25,761	25,426	25,095	24,769	24,447
<i>Transfer to Highway Trust Fund</i>	<i>(26,099)</i>	<i>(25,761)</i>	<i>(25,426)</i>	<i>(25,095)</i>	<i>(24,769)</i>	<i>(24,447)</i>
Total Sales (net)	1,232,850	1,244,937	1,291,188	1,338,852	1,395,052	1,447,102
Individual Income	1,958,277	2,054,640	2,142,789	2,224,425	2,316,352	2,408,578
Corporate Franchise	389,218	337,563	347,164	357,240	360,485	373,106
Unincorporated Business Franchise	165,027	162,061	167,570	173,105	179,650	186,477
Total Income	2,512,522	2,554,264	2,657,523	2,754,770	2,856,488	2,968,161

(Continued on next page)

Table 3-3 (Continued)

General Fund, Local Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Public Utility	138,124	136,927	137,611	138,299	138,991	139,686
<i>Transfer to Ballpark Revenue Fund</i>	<i>(7,938)</i>	<i>(8,268)</i>	<i>(8,351)</i>	<i>(8,434)</i>	<i>(8,518)</i>	<i>(8,603)</i>
Public Utility (net)	130,186	128,659	129,260	129,865	130,473	131,084
Toll Telecommunications	49,543	51,382	51,608	51,834	52,060	52,287
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,484)</i>	<i>(2,564)</i>	<i>(2,704)</i>	<i>(2,843)</i>	<i>(2,983)</i>	<i>(3,130)</i>
Toll Telecommunications (net)	47,059	48,818	48,904	48,991	49,077	49,157
Insurance Premiums	108,213	110,324	112,433	114,583	116,776	119,011
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(45,467)</i>	<i>(45,467)</i>	<i>(46,323)</i>	<i>(47,250)</i>	<i>(48,195)</i>	<i>(49,159)</i>
Insurance Premiums (net)	62,745	64,857	66,110	67,333	68,581	69,852
Healthcare Provider Tax	13,949	14,283	14,917	15,215	15,519	15,830
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(13,949)</i>	<i>(14,283)</i>	<i>(14,917)</i>	<i>(15,215)</i>	<i>(15,519)</i>	<i>(15,830)</i>
Ballpark Fee	31,107	33,900	33,900	33,900	33,900	33,900
<i>Transfer to Ballpark Revenue Fund</i>	<i>(31,107)</i>	<i>(33,900)</i>	<i>(33,900)</i>	<i>(33,900)</i>	<i>(33,900)</i>	<i>(33,900)</i>
Hospital Bed Tax and Hospital Provider Fee	15,928	14,819	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>(15,928)</i>	<i>(14,819)</i>	-	-	-	-
ICF-IDD Assessment	4,913	4,918	5,479	5,479	5,479	5,479
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(4,913)</i>	<i>(4,918)</i>	<i>(5,479)</i>	<i>(5,479)</i>	<i>(5,479)</i>	<i>(5,479)</i>
Total Gross Receipts (net)	239,990	242,334	244,274	246,189	248,131	250,093
Estate	41,215	23,019	12,459	12,731	13,262	13,837
Deed Recordation	250,740	257,099	260,981	269,876	278,755	287,615
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(37,653)</i>	<i>(39,760)</i>	<i>(39,822)</i>	<i>(40,611)</i>	<i>(41,913)</i>	<i>(43,245)</i>
Deed Recordation (net)	213,087	217,339	221,159	229,265	236,842	244,370
Deed Transfer	188,781	193,864	195,708	202,553	209,398	216,242
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(28,445)</i>	<i>(30,275)</i>	<i>(30,031)</i>	<i>(30,513)</i>	<i>(31,509)</i>	<i>(32,539)</i>
Deed Transfer (net)	160,336	163,589	165,677	172,040	177,888	183,703
Economic Interests	21,336	17,824	16,852	15,881	14,910	13,938
Total Other Taxes (net)	435,974	421,771	416,148	429,918	442,903	455,849
TOTAL TAXES NET OF DEDICATED TAXES	6,944,852	7,103,774	7,335,593	7,572,441	7,826,689	8,104,139
Licenses and Permits	92,549	89,992	98,793	94,454	99,483	96,849
Fines and Forfeits	167,385	156,460	152,469	148,589	144,814	141,135
Charges for Services	81,371	82,079	77,443	78,697	78,452	78,840
Miscellaneous	146,208	100,893	101,290	100,471	100,394	101,588
TOTAL NON-TAX	487,514	429,424	429,995	422,211	423,143	418,411
Lottery	45,600	45,000	45,000	45,000	45,000	45,000
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	7,477,966	7,578,198	7,810,588	8,039,651	8,294,832	8,567,550

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Real Property	2,473,328	2,588,414	2,678,396	2,767,465	2,852,710	2,940,805
<i>Transfer to TIF/Pilot</i>	<i>(45,587)</i>	<i>(44,033)</i>	<i>(49,336)</i>	<i>(63,559)</i>	<i>(68,744)</i>	<i>(59,399)</i>
Real Property (net)	2,427,742	2,544,381	2,629,061	2,703,905	2,783,966	2,881,405
Personal Property	63,305	62,580	62,820	63,121	63,321	63,522
Public Space Rental	32,468	33,507	34,579	35,686	36,828	38,007
Total Property Taxes (net)	2,523,515	2,640,468	2,726,460	2,802,712	2,884,115	2,982,934
Policy Proposals	-	(3,284)	34,608	35,517	35,878	36,713

Real Property Tax

In FY 2017, \$2.473 billion was collected before dedicated distributions; a 4.9 percent increase from FY 2016. The increase in collections was driven by growth in both commercial property (Class 2) and residential property (Class 1). Commercial property tax collections increased by 4.5 percent and residential property tax collections increased by 6.0 percent in FY 2017 compared to FY 2016. 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 almost as high as the total assessment value of all residential properties, but Class 2 tax collections account for approximately 67 percent of total real property tax collections and Class 1 collections account for approximately 32 percent of total real property tax collections in FY 2017.

Residential Property. DC's residential market continued to show price appreciation in FY 2017, with average home prices increasing by 3.8 percent compared to FY 2016. The pace of appreciation is expected to increase throughout the forecast period, with home prices rising by about 4.9 percent on average from FY 2017 to FY 2022. Consequently, residential property (Class 1) tax collections are expected to grow by 4.5 percent on average throughout the forecast period.

Commercial Property. Class 2 property taxes increased by 4.5 percent in FY 2017 and are projected to increase by 4.1 percent in FY 2018. 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 2017 to FY 2022 averaging 3.0 percent annually.

Taking these factors into consideration, overall real property tax collections are expected to grow by 3.5 percent on average from FY 2017 to FY 2022.

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 2018, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 14.0 percent.

Transfer to Tax Increment Financing (TIF) Fund. In FY 2018, a net amount of \$44.0 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) bonds. This amount will be \$49.3 million in FY 2019 and increase to an estimated \$68.7

million in FY 2021. In FY 2022, the debt for three projects – Mandarin Hotel, Howard Theater, and the Department of Transportation - will be paid off and the dedication to TIF decreases to \$59.4 million.

Personal Property Tax

In FY 2017, gross total personal property tax collections totaled \$63.3 million. This increase of 7.1 percent from FY 2016 was likely due to capital investments in the legal and hotel industries. In FY 2017, the number of hotels increased by five in the downtown area and several major law firms relocated within the District. Personal property taxes are not expected to be as strong, declining about 1 percent and then grow by less than one percent annually from FY 2019 to FY 2022.

Public Space Rental

In FY 2017 revenue from public space rentals amounted to \$32.5 million. FY 2018 revenue is projected to increase to \$33.5 million and increase approximately 3.2 percent annually over the FY 2017 to FY 2021 period, returning to the long-term trend.

Property Tax Policy Proposals:

- Senior Homestead 5% Cap on Real Property Tax Increases
- National Community Reinvestment Coalition Tax Abatement
- Commercial Property Tax Rate Changes (METRO)
- Naval Lodge Real Property Tax Relief Act
- Four Unit Rental Housing Grandfathering
- East End Grocery and Retail Incentive Tax Exemption Act of 2018
- Africare Real Property Abatement
- Elderly and Tenants with Disabilities Protection Amendment
- UDC Leased Property Tax Abatement Amendment Act
- Alabama Avenue IHOP Real Property Tax Exemption
- Old Naval Hospital Tax Exemption Clarification
- Women's National Democratic Club and Campaign for Tibet Equitable Tax Relief
- Nonprofit Stormwater Infrastructure Incentive Amendment Act

General Sales and Use Taxes

In FY 2017, revenue from gross sales and use taxes was \$1.42 billion, compared to FY 2016 gross sales and use tax revenue of \$1.34 billion, an increase of 5.7 percent. The revenue in FY 2017 benefited from several mega-events in the District: the presidential inauguration ceremony, women's march, and other political activities. These events and activities had contributed to faster sales tax revenue growth but are one-time events. We estimate continued strong growth of 4.4 percent in FY 2019 due to robust growth in personal income, and near full employment both for the DC metro area and for the rest of the nation.

Growth rates in FY 2020 to FY 2022 are estimated to be between 3.4 percent and 4.7 percent. We anticipate taxes from e-commerce sales helping to balance weakness in taxes from sales at brick and mortar businesses. We also anticipate continued strength in the hospitality sector and FY 2021 includes the next presidential inauguration which provides a one-time jolt of revenue.

Total transfers from sales and use tax revenue are estimated to be \$318.1 million in FY 2018. This is a large increase from FY 2017 due to higher dedication to the convention center and WMATA. In FY 2019, the sum of transfers from sales and use taxes is estimated to be \$340 million, 22 percent of gross sales tax revenue.

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 14.8 percent. Of this tax, 4.75 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,

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
General Sales	1,419,197	1,481,046	1,546,609	1,611,032	1,686,653	1,743,651
<i>Transfer to Convention Center Fund</i>	<i>(138,128)</i>	<i>(149,196)</i>	<i>(155,543)</i>	<i>(162,090)</i>	<i>(170,201)</i>	<i>(175,307)</i>
<i>Transfer to TIF</i>	<i>(32,102)</i>	<i>(45,488)</i>	<i>(55,112)</i>	<i>(61,868)</i>	<i>(69,275)</i>	<i>(66,529)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(17,764)</i>	<i>(15,900)</i>	<i>(15,900)</i>	<i>(15,900)</i>	<i>(15,900)</i>	<i>(15,900)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(835)</i>	<i>(808)</i>	<i>(808)</i>	<i>(825)</i>	<i>(841)</i>	<i>(858)</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>(74,167)</i>	<i>(100,897)</i>	<i>(104,164)</i>	<i>(107,534)</i>	<i>(111,709)</i>	<i>(114,337)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,266)</i>	<i>(4,666)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>
<i>Transfer to ABRA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
General Sales Taxes (net)	1,150,763	1,162,921	1,209,645	1,257,380	1,313,291	1,365,284
Policy Proposals	-	24,175	(152,776)	(152,659)	(158,073)	(163,161)

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2017

(Dollars in Millions)

	Retail	Medical Marijuana**	Liquor	Restaurants	Hotel	Parking	Transfers	Total
Base	9,468.2	13.9	647.8	4,226.1	2,154.3	412.0		
Rate	5.75%	6.0%	10.0%	10.0%	14.5%	18.0%		
General Sales Tax Collections (gross)	544.4	0.8	64.8	422.6	312.4	74.2	-	1,419.2
<i>Transfer to Convention Center Fund</i>				42.3	95.9		138.1	138.1
<i>Transfer to TIF</i>							32.1	32.1
<i>Transfer to WMATA Subsidy (parking tax)</i>						74.2	74.2	74.2
<i>Transfer to Ballpark Revenue Fund</i>							17.8	17.8
<i>Transfer to Healthy DC Fund</i>							0.8	0.8
<i>Transfer to Healthy Schools Fund</i>							4.3	4.3
<i>Transfer to ABRA Program</i>							1.2	1.2
General Sales Taxes to Local Fund	544.4	0.8	64.8	380.3	216.5	0.0	268.4	1,150.8

Note: **Medical marijuana tax and the transfer to the Healthy DC Funds are reported in the Other Taxes row in the FY 2017 CAFR (Table MDA-5, p. 32) rather than the Sales Taxes row.

tickets for events and merchandise sold at both the Baseball Stadium and the Verizon Center. Except for sales at the Baseball Stadium and the Verizon Center, the 10 percent rate includes 9 percent for the General Fund and 1 percent dedicated to the Convention Center Fund. There is also a 10 percent sales tax rate on alcoholic beverages not sold for immediate consumption. Revenue from this category at 10 percent does not go to the Convention Center Fund. As of FY 2018, 0.3 percent of the 4.75 percent of hotel tax is to be used for Destination DC marketing programs.

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.

There are currently seven projects included in the TIF program: Gallery Place, The Mandarin Oriental Hotel, Capital One Arena (formerly 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 but the dedication continues to be shown here. The Wharf opening last October is the primary reason dedications have increased in FY 2018 and subsequent years. In order to provide additional financing 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. Dedications to two special retail and great streets projects – Howard Theater and Forever 21 – as well as the Mandarin Hotel end in FY 2021 (Forever 21) and FY 2022.

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 DC Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy DC and Health Care Expansion Fund. The transfer amount is estimated to be \$808,000 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 \$76.7 million in FY 2018. Beginning FY 2018, an additional \$24.175 million annually was dedicated to the long term capital financing needs of Metro.

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. In FY 2018, an additional \$400,000 was dedicated for one year only.

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:

- Feminine Hygiene Product Exemption
- Increase Sales Tax Rates (METRO)
- Increase Hotel Sales Tax to 14.95% (METRO)
- Extended Bar Hours Around Holidays
- Reverse Current WMATA Dedicated Funding (METRO)
- WMATA New Dedicated Funding (METRO)
- Dedication of General Retail Sales Tax to Commission on the Arts and Humanities

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 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Alcohol	6,641	6,746	6,827	6,960	7,178	7,286
Cigarette	29,530	29,750	29,018	28,589	28,260	27,977
Motor Vehicle	45,915	45,521	45,698	45,923	46,323	46,555
Motor Fuel Tax	26,099	25,761	25,426	25,095	24,769	24,447
<i>Transfer to Highway Trust Fund</i>	<i>(26,099)</i>	<i>(25,761)</i>	<i>(25,426)</i>	<i>(25,095)</i>	<i>(24,769)</i>	<i>(24,447)</i>
Total Selective Sales and Excise Taxes (net)	82,087	82,017	81,543	81,472	81,761	81,818
Policy Proposals	-	-	4,420	3,476	2,506	1,507

Alcoholic Beverage

In FY 2017, revenue from the alcoholic beverage tax was \$6.6 million, a 2.7 percent increase over revenue in FY 2016. This was lower than the 3.6 percent growth in FY 2016, but higher than the 0.2 percent growth in FY 2015. We estimate growth of 1.6 percent in FY 2018 bringing alcoholic beverage tax revenue to \$6.8 million. The growth rate is projected to be between 1.2 and 3.1 percent during the FY 2019 and FY 2022 period.

Cigarette

Revenue in FY 2017 was \$29.53 million, a 3.0 percent decrease from FY 2016. Cigarette tax collections are expected to increase by 0.7 percent in FY 2018 to \$29.75 million. Collections are expected to decrease 2.5 percent to \$29.02 million in FY 2019. The growth rate for FY 2020 through FY 2022 is estimated to be between negative 1.5 percent and negative 1.0 percent annually, reflecting a continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled \$45.9 million in FY 2017, which is a negative 0.2 percent growth rate from FY 2016. Revenue is projected to decline at a rate of 0.9 percent to \$45.5 million in FY 2018 and is projected to return to growth of 0.4 percent to \$45.7 million in FY 2019. The growth rate is projected to be

between 0.5 percent and 0.9 percent in the out years giving projected revenue of \$45.9 million, \$46.3 million and \$46.6 million respectively, in FY 2020, FY 2021 and FY 2022.

Motor Fuel

Collections for the motor vehicle fuel tax in FY 2017 were \$26.1 million. Despite increases in the local population, continuing increases in fuel efficiencies are expected to result in fuel tax revenues declining about 1.3 percent a year – from a projected FY 2018 level of \$25.8 million to \$24.4 million in FY 2022.

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

Selective Sales and Use Tax Policy Proposals:

- Smoking Cessation Amendment Act Cigarette Excise Tax Increase to \$4.50 Per Pack
- Prohibition Against Selling Tobacco Products to Individuals Under 21

Income Taxes

Table 3-8

Income Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Individual Income	1,958,277	2,054,640	2,142,789	2,224,425	2,316,352	2,408,578
Corporate Franchise	389,218	337,563	347,164	357,240	360,485	373,106
Unincorporated Business Franchise	165,027	162,061	167,570	173,105	179,650	186,477
Total Income Taxes	2,512,522	2,554,264	2,657,523	2,754,770	2,856,488	2,968,161
Policy Proposals	-	-	(4,663)	(4,257)	(5,199)	(6,192)

Individual Income Tax

In FY 2017, individual income tax revenue was \$1,958.3 million, an increase of 2.6 percent from FY 2016. Even though the non-withholding component declined by almost 32 percent in FY 2017, this was buoyed by an 8.5 percent growth in the withholding (compared to 4.8 percent growth in FY 2016). The double-digit decline in the revenue from the volatile non-withholding component of the individual income tax is related to the performance of capital gains and the stock market. The other component of income tax revenue, withholding, is closely associated with the wages and salaries of DC residents and accounts for two thirds of all income tax revenue.

The weak performance of the non-withholding component, relative to the previous year, was influenced by a 14 percent decline in declarations (also referred to as estimated payments), which was compounded by a 5.2 percent increase in refunds and a 1 percent increase in final payments. The stock market experienced growth in FY 2017. Slower growth is forecasted for the Standard and Poor's 500 index for FY 2018 given the volatility of the financial markets.

For FY 2018 it is anticipated that revenue will increase by 4.9 percent. For the out years from FY 2019 to FY 2022, revenue will grow at an average rate of 4.1 percent. It is anticipated that the withholding component will grow at an average rate of 4.0 percent. For FY 2019 it is expected that the non-withholding component

will grow by 7.8 percent, considerably lower than the 22.1 percent expected in FY 2018. With the cautious and uncertain expectation of the stock market's performance the average growth for non-withholding for FY 2019 through FY 2022 is expected to be 2.7 percent.

As part of the Tax Revision Commission changes, effective January 2018 the District established a standard deduction and personal exemption equal to the federal levels. However, the passage of federal tax legislation late in 2017, effective January 2018 means the District's personal exemption, slated to increase, was suspended, and the standard deduction increased to \$12,000 for single filers, \$18,000 for head of household filers and \$24,000 for married filers. In 2026, the federal changes to individual income tax expire and the federal tax reverts to the 2017 law.

Business Franchise

Corporate franchise tax revenue grew by 0.6 percent and unincorporated franchise income tax declined 2.6 percent in FY 2017 compared to FY 2016. Legislation triggered last year reduced the tax rate from 9.0 to 8.25 in tax year 2018, which was reflected partially in declarations filed in 2017. The forecast is for additional contraction as the full impact of the District tax cut is realized but, because of federal changes, we remain cautious about the outlook.

Income Tax Policy Proposals:

- Deferred Compensation Auto-Enrollment
- Four Unit Rental Housing Grandfathering
- Child Care Tax Credit: Sunsets After One Year
- OTR Compliance Initiatives
- Small Retailer Property Tax Relief Amendment Act

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 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Public Utility	138,124	136,927	137,611	138,299	138,991	139,686
<i>Transfer to Ballpark Revenue Fund</i>	<i>(7,938)</i>	<i>(8,268)</i>	<i>(8,351)</i>	<i>(8,434)</i>	<i>(8,518)</i>	<i>(8,603)</i>
Public Utility (net)	130,186	128,659	129,260	129,865	130,473	131,084
Toll Telecommunications	49,543	51,382	51,608	51,834	52,060	52,287
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,484)</i>	<i>(2,564)</i>	<i>(2,704)</i>	<i>(2,843)</i>	<i>(2,983)</i>	<i>(3,130)</i>
Toll Telecommunications (net)	47,059	48,818	48,904	48,991	49,077	49,157
Insurance Premiums	108,213	110,324	112,433	114,583	116,776	119,011
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(45,467)</i>	<i>(45,467)</i>	<i>(46,323)</i>	<i>(47,250)</i>	<i>(48,195)</i>	<i>(49,159)</i>
Insurance Premiums (net)	62,745	64,857	66,110	67,333	68,581	69,852
Healthcare Provider Tax	13,949	14,283	14,917	15,215	15,519	15,830
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(13,949)</i>	<i>(14,283)</i>	<i>(14,917)</i>	<i>(15,215)</i>	<i>(15,519)</i>	<i>(15,830)</i>
Ballpark Fee	31,107	33,900	33,900	33,900	33,900	33,900
<i>Transfer to Ballpark Revenue Fund</i>	<i>(31,107)</i>	<i>(33,900)</i>	<i>(33,900)</i>	<i>(33,900)</i>	<i>(33,900)</i>	<i>(33,900)</i>
Hospital Bed Tax and Hospital Provider Fee	15,928	14,819	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>(15,928)</i>	<i>(14,819)</i>	-	-	-	-
ICF-IDD Assessment	4,913	4,918	5,479	5,479	5,479	5,479
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(4,913)</i>	<i>(4,918)</i>	<i>(5,479)</i>	<i>(5,479)</i>	<i>(5,479)</i>	<i>(5,479)</i>
Total Gross Receipts Taxes (net)	239,990	242,334	244,274	246,189	248,131	250,093
Policy Proposals	-	-	23,018	23,777	24,539	25,372

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 \$136.9 million in FY 2018 and \$137.6 million in FY 2019. It is expected to grow at an average rate of 0.5 percent for FY 2020 through FY 2022.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2017, \$7.9 million was collected and transferred. In FY 2018 and FY 2019, \$8.3 million and \$8.4 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 \$51.4 million in FY 2018 and \$51.6 million in FY 2019. It is forecast to have an average growth of 0.4 percent for the period FY 2020 to FY 2022.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2017, \$2.5 million was collected and transferred. The transfer is expected to increase in FY 2018 to \$2.6 million followed by \$2.7 million in FY 2019. In FY 2020 the transfer is estimated to be approximately \$2.8 million, \$3.0 million in FY 2021 and in FY 2022 it is expected to be around \$3.1 million.

Insurance Premiums Tax

In FY 2017, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$108.2 million; net revenue (after the transfer) was \$62.7 million. Revenue (after transfer to the Healthy DC Fund) from Insurance Premiums Tax collections is estimated to be \$64.9 million in FY 2018 and \$66.1 million in FY 2019. This would be followed by an estimated increase to \$67.3 million in FY 2020 followed by estimated revenue of \$68.6 million in FY 2021 and \$69.9 million in FY 2022.

Transfer to Healthy DC Fund. Of the insurance premiums taxes generated by policies with health maintenance organizations (HMO), 75 percent is distributed to the Healthy DC Fund for the 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 2017 the revenue from the Healthcare Provider Tax was \$13.9 million. Revenue for FY 2018 is estimated to be \$14.3 million. It is projected to grow in FY 2019 through FY 2022 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 \$31.1 million in FY 2017. Revenue is estimated to increase to \$33.9 million in FY 2018 and is expected to remain unchanged to FY 2022.

Inpatient Hospital Bed Tax (Transferred to Hospital Fund)

The Medicaid Hospital Inpatient Rate Supplement Act (FY 2018 Budget Support Act of 2017, Subtitle V-G) authorized the District to continue to charge a fee on each hospital's inpatient net patient revenue in fiscal year 2018. The tax rate for FY 2018 (0.448% of total inpatient net patient revenue) was set to generate \$8.8 million in revenue. All revenues collected from fees are deposited into a non-lapsing Hospital Fund. The Fund must be used to fund District Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2018.

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

The Medicaid Hospital Outpatient Supplemental Payment Act (FY 2018 Budget Support Act of 2017, Subtitle V-F) authorized 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 are deposited into a non-lapsing Hospital Provider Fee Fund. The Fund must be used to make Medicaid outpatient hospital access payments and refunds. The subtitle specifies that the Fund can be used to pay for administrative expenses incurred by the Department of Health Care Finance and limits the amount that can be used for this purposes to \$150,000. The subtitle expires on September 30, 2018.

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 2017. For FY 2018 through FY 2022 revenue is expected to increase in each year, starting at \$4.9 million and growing to \$5.5 million.

Gross Receipts Policy Proposals:

- Increase the Gross Receipts Tax on For-Hire Vehicles (excludes taxicabs) from 1 percent to 6 percent
- 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 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Estate	41,215	23,019	12,459	12,731	13,262	13,837
Deed Recordation	250,740	257,099	260,981	269,876	278,755	287,615
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(37,653)</i>	<i>(39,760)</i>	<i>(39,822)</i>	<i>(40,611)</i>	<i>(41,913)</i>	<i>(43,245)</i>
Deed Recordation (net)	213,087	217,339	221,159	229,265	236,842	244,370
Deed Transfer	188,781	193,864	195,708	202,553	209,398	216,242
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(28,445)</i>	<i>(30,275)</i>	<i>(30,031)</i>	<i>(30,513)</i>	<i>(31,509)</i>	<i>(32,539)</i>
Deed Transfer (net)	160,336	163,589	165,677	172,040	177,888	183,703
Economic Interests	21,336	17,824	16,852	15,881	14,910	13,938
Total Other Taxes (net)	435,974	421,771	416,148	429,918	442,903	455,849
Policy Proposals	-	(1,430)	6,460	6,600	6,877	7,154

Estate Tax

For FY 2017, estate tax revenue was \$41.2 million, a decline of 23.6 percent from FY 2016. In 2016, the District's estate tax exclusion, the amount exempted from estate tax, was raised to \$2 million from \$1 million. This increase contributes to the estimated 44 percent decline in FY 2018, reflecting the time between death and tax filing. As part of the Tax Revision Commission changes, effective January 2018 the District's estate tax threshold conformed to the federal level and with the implementation of the federal tax legislation in January 2018, the threshold was doubled. With the federal legislation, it is expected that FY 2019 will experience another double-digit decline of 45.9 percent before stabilizing in FY 2020 with 2.2 percent growth. FY 2021 and FY 2022 are expected to have an average growth rate of 4.3 percent.

Deed and Economic Interest Taxes

In FY 2017, deed recordation and transfer taxes, including economic interest, totaled \$460.9 million, which is an increase from the FY 2016 level of the \$444.1 million but 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 commercial properties valued more than \$200 million. Deed tax revenues are expected to continue to rise to an expected \$468.8 million in FY 2018 and grow 2.5 percent annually on average from FY 2019 to FY 2022.

Transfer to Housing Production Trust Fund (HPTF)/Bond Repayment. The “Housing Production Trust Fund Second Amendment Act of 2002” requires that 15 percent of the District’s deed recordation and transfer tax revenue be transferred to the Housing Production Trust Fund annually. The total transferred amount is \$67.6 million in FY 2017 growing to \$68.5 million in 2022. These amounts include the Revenue Bond repayments.

Transfer to West End. Beginning in FY 2017, the deed taxes from sale of West End Development condos (after the HPTF dedication) are distributed to the West End Library/Firehouse Maintenance fund. In FY 2017, the amount distributed was \$88 thousand and is expected to grow to \$2.4 million in FY 2018 as the initial condos sell and then eventually drop back to about \$200 thousand annually reflecting turnover in condo ownership.

Other Tax Revenue Policy Proposals:

- National Community Reinvestment Coalition Tax Abatement
- Estate Tax Clarification Amendment Act

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 2017-2022
 (Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Licenses and Permits	92,549	89,992	98,793	94,454	99,483	96,849
Fines and Forfeits	167,385	156,460	152,469	148,589	144,814	141,135
Charges for Services	81,371	82,079	77,443	78,697	78,452	78,840
Miscellaneous	146,208	100,893	101,290	100,471	100,394	101,588
Total Non-Tax	487,514	429,424	429,995	422,211	423,143	418,411
Lottery	45,600	45,000	45,000	45,000	45,000	45,000
Total Non-Tax Plus Lottery	533,114	474,424	474,995	467,211	468,143	463,411
Policy Proposals	-	-	13,570	13,600	13,600	13,600

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 2017 was down 4.2 percent from FY 2016 due to a significant drop in traffic fine revenue and it is expected to decline again in FY 2018 due primarily to a 31 percent decline in miscellaneous revenues. Licenses and permits revenue and fines are both expected to decline in FY 2018 from the FY 2017 level, by 2.8 percent and 6.5 percent respectively. Miscellaneous revenue is projected to be down by 31 percent. This is due to the impact of onetime revenue in FY 2017 mainly due to prior year cost recoveries which are volatile.

Transfers from the District’s Office of Lottery and Charitable Games (OLCG) were \$45.6 million in FY 2017. Projected transfers decrease to \$45.0 million in FY 2018 and remain at this level to FY 2022.

Presently, there are more than 150 general-purpose, non-tax revenue sources that provide operating support to District government agencies and programs. These revenue sources are listed in Table 3-15. A September 2015 DC Office of Revenue Analysis report (District of Columbia Non-Tax Revenue Report) provides

detailed background information and relevant data about these general-purpose, non-tax revenues. The report is available 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.

Non-Tax Revenue Policy Proposals:

- Securities and Banking Regulatory Trust Fund Amendment Act
- Returning Citizens Opportunity to Succeed
- Delinquent Debt Recovery Amendment Act

Special Purpose Non-Tax Revenue

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

In FY 2019 the District is anticipating approximately \$639.9 million in revenue and use of fund balance of \$87.1 million for a total of \$726.9 million to cover the cost of performing the functions associated with these resources. The use of fund balance is a one-time revenue source and as such is not projected for FY 2020 – FY 2022. Table 3-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the DC Official Code or the DC Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in 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:

- Other Post-Employment Benefits Fund
- Expedited Building Permit Review
- Returning Citizens Opportunity to Succeed
- Renewable Energy Development Fund

POLICY PROPOSALS

Following are changes that are included in the FY 2019 Budget Support Act of 2018 (BSA) along with other changes that affect revenue since the February revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Several of the policy options are in the budget under the heading “Dedicated Funding for the Washington Metropolitan Transit Authority Act (BSA Subtitle VI-A).” These are identified with the word METRO in the descriptions below and in Table 3-12. This proposal dedicates \$178.5 million of general retail sales tax revenues to the WMATA Dedicated Funding Fund and increases such dedication 3 percent annually from FY 2021. Starting in FY 2020, revenue from the fund can be provided to WMATA by the Mayor as a capital improvement grant.

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2018-2022

(Dollars in Thousands)

Revenue Source	FY 2018 Revised	FY 2019 Original	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Local Fund Revenue (February 2018 Estimates)	7,578,198	7,810,588	8,039,651	8,294,832	8,567,550
plus Local Fund Policy Proposals	19,461	(75,363)	(73,946)	(79,872)	(85,006)
PROPERTY TAXES	(3,284)	34,608	35,517	35,878	36,713
BSA Subtitle VII-A: Senior Homestead 5% Cap on Real Property Tax Increases		(796)	(995)	(1,244)	(1,555)
BSA Subtitle VII-B: National Community Reinvestment Coalition Tax Abatement	(2,781)	(1,303)	(1,382)	(1,467)	(1,511)
BSA Subtitle VI-A: Commercial Property Tax Rate Changes (METRO)		40,411	41,422	42,457	43,745
BSA Subtitle VII-B: Naval Lodge Real Property Tax Relief Act		(123)	(126)	(130)	(133)
BSA Subtitle VII-B: Four Unit Rental Housing Grandfathering		(18)	(20)	(22)	(24)
BSA Subtitle VII-B: East End Grocery and Retail Incentive Tax Exemption Act of 2018		(847)	(996)	(1,266)	(1,298)
BSA Subtitle VII-B: Africare Real Property Abatement	(503)	(110)	(112)	(114)	(116)
BSA Subtitle VII-B: Elderly and Tenants with Disabilities Protection Amendment		(1,281)	(1,313)	(1,346)	(1,380)
BSA Subtitle VII-B: UDC Leased Property Tax Abatement Amendment Act		(859)	(889)	(917)	(940)
BSA Subtitle VII-N: Alabama Avenue IHOP Real Property Tax Exemption		(49)	(50)	(51)	(53)
BSA Subtitle VII-U: Old Naval Hospital Tax Exemption Clarification		(83)			
Subtitle VII-AA: Women's National Democratic Club and Campaign for Tibet Equitable Tax Relief		(314)			
Subtitle VII-O: Nonprofit Stormwater Infrastructure Incentive Amendment Act		(21)	(21)	(22)	(23)
GENERAL SALES / USE TAXES	24,175	(152,776)	(152,659)	(158,073)	(163,161)
BSA Subtitle VII-B: Feminine Hygiene Product Exemption		(403)	(419)	(436)	(453)
BSA Subtitle VI-A: Increase Sales Tax Rates (METRO)		26,403	27,565	28,722	30,072
BSA Subtitle VI-A: Increase Hotel Sales Tax to 14.95% (METRO)		3,374	3,515	3,681	3,806
BSA Subtitle II-F: Extended Bar Hours Around Holidays		313	325	338	352
BSA Subtitle VI-A: Reverse Current WMATA Dedicated Funding (METRO)	24,175	24,175	24,175	24,175	24,175
BSA Subtitle VI-A: WMATA New Dedicated Funding (METRO)		(178,500)	(178,500)	(183,855)	(189,371)
BSA Subtitle VI-A: Dedication of General Retail Sales Tax to Commission on Arts and Humanities		(28,138)	(29,320)	(30,698)	(31,742)
SELECTIVE SALES / EXCISE TAXES	0	4,420	3,476	2,506	1,507
BSA Subtitle VII-CC: Smoking Cessation Amendment Act		5,220	4,246	3,247	2,218
BSA Subtitle VII-B: Prohibition Against Selling Tobacco Products to Individuals Under 21		(800)	(770)	(741)	(711)
INCOME TAXES					
Individual Income Tax	0	(4,663)	(4,257)	(5,199)	(6,192)
BSA Subtitle VII-B: Deferred Compensation Auto Enrollment		(176)	(548)	(950)	(1,381)
BSA Subtitle VII-B: Four Unit Rental Housing Grandfathering		(12)	(13)	(14)	(16)
BSA Subtitle VII-Z: Child Care Tax Credit: Sunsets After One Year		(2,500)	-	-	-
OTR Compliance Initiatives		12,500	11,300	11,300	11,300
Subtitle VII-Y: Small Retailer Property Tax Relief Amendment Act		(14,475)	(14,996)	(15,535)	(16,095)

(Continued on next page)

Table 3-12 (continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2018-2022

(Dollars in Thousands)

Revenue Source	FY 2018 Revised	FY 2019 Original	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
GROSS RECEIPTS TAXES	0	23,018	23,777	24,539	25,372
BSA Subtitle VI-A: Increase Tax on For-Hire Vehicles (excludes taxicabs) to 6% (METRO)		23,018	23,777	24,539	25,372
DEED RECORDATION AND TRANSFER TAXES	(1,430)	6,460	6,600	6,877	7,154
BSA Subtitle VII-B: National Community Reinvestment Coalition Tax Abatement	(1,430)	-	-	-	-
BSA Subtitle VII-W: Estate Tax Clarification Amendment Act		6,460	6,600	6,877	7,154
NONTAX REVENUES	0	13,570	13,600	13,600	13,600
Subtitle II-AA: Securities and Banking Regulatory Trust Fund Amendment Act		11,100	11,100	11,100	11,100
Subtitle III-H: Returning Citizens Opportunity to Succeed		(30)	-	-	-
Subtitle VII-L: Delinquent Debt Recovery Amendment Act		2,500	2,500	2,500	2,500
Local Fund Revenue With Policy Proposals	7,597,659	7,735,225	7,965,705	8,214,961	8,482,544
Dedicated Revenue	372,208	367,285	377,022	390,184	398,895
plus Dedicated Revenue Policy Proposals	(24,175)	198,623	183,645	190,378	196,938
BSA Subtitle VI-A: WMATA New Dedicated Funding (METRO)		178,500	178,500	183,855	189,371
BSA Subtitle VI-A: Reverse Current WMATA Dedicated Funding (METRO)	(24,175)	(24,175)	(24,175)	(24,175)	(24,175)
BSA Subtitle VI-A: Dedication of General Retail Sales Tax to Commission on Arts and Humanities		28,138	29,320	30,698	31,742
BSA Subtitle V-D: Medicaid Hospital Outpatient Supplemental Payment Amendment Act		7,658			
BSA Subtitle V-E: Medicaid Hospital Inpatient Rate Supplemental Amendment Act		8,501			
Dedicated Revenue With Policy Proposals	348,033	565,907	560,667	580,562	595,833
Special Purpose (O-Type) Revenue	632,182	639,887	635,859	644,522	647,247
plus Special Purpose Policy Proposals	0	(18,370)	1,638	1,638	1,638
Subtitle I-D: Other Post-Employment Benefits Fund		838	838	838	838
Subtitle II-G: Expedited Building Permit Review		800	800	800	800
Subtitle III-H: Returning Citizens Opportunity to Succeed		(8)	-	-	-
Subtitle VI-G: Renewable Energy Development Fund		(20,000)	-	-	-
Special Purpose Revenue With Policy Proposals	632,182	621,517	637,496	646,160	648,885
All Proposals	(4,714)	104,889	111,337	112,144	113,569
General Fund Revenue with Policy Proposals	8,577,874	8,922,649	9,163,868	9,441,683	9,727,261
Addendum:					
Dedicated Tax Policy Proposals: Enterprise Funds					
BSA Subtitle VI-A: Commercial Property Tax Rate Changes - PILOT Revenue		454	506	494	297
BSA Subtitle VI-A: Commercial Property Tax Rate Changes - TIF Revenue		280	247	278	268

PROPERTY TAX CHANGES:

Senior Homestead 5% Cap on Real Property Tax Increases (BSA Subtitle VII-A)

The subtitle applies to senior citizens (age 65 and older) and persons with disabilities who own and occupy a home in the District of Columbia, provided their household income is within the maximum amounts specified. The proposal limits the taxable assessed value of the individual's home to a 5 percent increase from the prior tax year.

Subject to Appropriations Repeal - National Community Reinvestment Coalition Real Property Tax Exemption Amendment Act (BSA Subtitle VII-B)

The proposal lowers expected real property tax revenues to fund the National Community Reinvestment Coalition Real Property Tax Exemption Amendment Act of 2018 (DC Act 22-247). The law forgives and exempts qualified real property taxes for the National Community Reinvestment Coalition located at 740 15th St NW and 727 15th Street beginning fiscal year 2018.

Commercial Property Tax Rate Changes (BSA Subtitle VI-A) (METRO)

The subtitle changes the commercial property tax rates from \$1.65 per \$100 of the first \$3 million of assessed value and \$1.87 per \$100 on assessed value above \$3 million to \$1.65 per \$100 on properties with assessed values below \$5 million; \$1.77 per \$100 on properties with assessed values between \$5 million and \$10 million; and \$1.89 on properties with assessed values above \$10 million.

Subject to Appropriations Repeal - Naval Lodge Real Property Tax Relief Act of 2015 (BSA Subtitle VII-B)

The proposal lowers expected real property tax revenues to fund the Naval Lodge Real Property Tax Relief Act of 2018 (DC Act 21-30). The law exempts the historic Naval Lodge building, located at 330 Pennsylvania Ave, SE, from real property taxation.

Subject to Appropriations Repeal - Four-Unit Rental Housing Tenant Grandfathering Amendment Act of 2016 (BSA Subtitle VII-B)

The subtitle funds an Act extending rent control to properties of four or fewer rent-controlled units that were transferred to a new owner via an intra-family transfer or other transfers exempt from the Tenant Opportunity to Purchase Act. The Act reduces District property tax revenue and income taxes.

Subject to Appropriations Repeal - East End Grocery and Retail Incentive Tax Exemption Act of 2018 (BSA Subtitle VII-B)

The subtitle funds DC Law 22-83, which grants various types of tax exemptions for up to 30 years to qualifying retail stores and restaurants located at certain development sites in Wards 7 and 8.

Subject to Appropriations Repeal - Africare Real Property Tax Relief Implementation Act (BSA Subtitle VII-B)

This subtitle funds part of the Africare Real Property Tax Relief Act of 2018 (DC Law 22-79), exempting the organization's real property on R Street, NW from real property taxation as of October 1, 2017 and forgives taxes, penalties and interest from October 1, 2013.

Subject to Appropriations Repeal - Elderly and Tenants with Disabilities Protection Amendment Act (BSA Subtitle VII-B)

The subtitle funds this DC Law 21-239, which restricts landlords of rent-controlled apartment buildings from applying certain petition-based rent increases to qualified elderly and disabled tenants. The act allows the District to provide up to a total of \$1.25 million of property and income tax credits to landlords to make up for the rent lost on such exemptions.

Subject to Appropriations Repeal - UDC Leased Property Tax Abatement Act of 2018 (BSA Subtitle VII-B)

The subtitle reduces real property tax revenue to fund DC Law 22-114, which exempts certain property leased by the University of the District of Columbia from taxation.

Alabama Avenue IHOP Property Tax Exemption (BSA Subtitle VII-N)

The subtitle extends the property tax abatement on Square 5912, Lot 819 which is occupied by the Alabama Avenue International House of Pancakes restaurant and forgives real property taxes, interest, penalties, and fees that may occur after October 1, 2018.

Old Naval Hospital Real Property Tax Exemption Certification (BSA Subtitle VII-U)

The subtitle clarifies that a property tax exemption granted to the Hill Center expired on July 1, 2017.

Equitable Tax Relief (BSA Subtitle VII-AA)

The subtitle forgives all real property taxes, interest, penalties and fees for individual properties owned by the International Campaign for Tibet, prior to tax year 2014 when the property was granted an administrative exemption. The subtitle also forgives all real property taxes, interest, penalties and fees for the Women's National Democratic Club, prior to tax year 2018 when the property was granted administrative exemption.

Nonprofit Stormwater Infrastructure (BSA Subtitle VII-O)

The subtitle allows a tax-exempt entity that uses its property to generate stormwater retention credits to maintain its exemption from District property taxation.

GENERAL SALES/USE TAX CHANGES:

Subject to Appropriations Repeal - Feminine Hygiene Product Sales Tax Exemption Implementation Amendment Act (BSA Subtitle VII-B)

The budget and financial plan funds a section of the Feminine Hygiene and Diapers Sales Tax Exemption Amendment Act of 2016 (DC Law 21-201), exempting feminine hygiene products from the general retail sales tax.

Increase Sales Tax Rates (METRO)

The subtitle increases certain sales tax rates. The rate for general retail sales and live performances increases to 6 percent, the rate for alcohol purchases at stores and rental cars increases to 10.25 percent, and the rate for hotel rooms increases to 14.95 percent (including the 4.75 percent surtax that funds the Convention Center and Destination DC).

Extended Bar Hours on Certain Holiday Weekends (BSA Subtitle II-F)

This proposal allows bars to remain open 24 hours a day and serve alcohol until 4:00 a.m. on the Saturday and Sunday preceding Martin Luther King, Jr.'s Birthday, Washington's Birthday, Memorial Day, Labor Day, and Columbus Day as well as the Friday, Saturday, and Sunday following Thanksgiving.

Reverse Current WMATA Dedicated Funding (METRO)

The subtitle reverses a current dedication of \$24.175 million of sales tax.

New Dedicated Funding for WMATA (METRO)

The subtitle provides for a new dedication of \$178.5 million of sales tax revenues to the WMATA Dedicated Funding Fund in FY 2019 and FY 2020, increasing by 3 percent annually thereafter.

Commission on the Arts and Humanities Dedicated Funding (BSA Subtitle VI-A)

The subtitle dedicates an amount of sales tax revenue equivalent to 0.3 percentage points of the 6 percent general sales tax rate (increased with this budget) to the Commission on Arts and Humanities.

SELECTIVE SALES/EXCISE TAX CHANGES:

Smoking Cessation Amendment Act (BSA Subtitle VII-CC)

The subtitle increases the cigarette excise tax from \$2.50 per pack to \$4.50 per pack.

Subject to Appropriations Repeal - Prohibition Against Selling Tobacco Products to Individuals Under 21 (BSA Subtitle VII-B)

This proposal funds DC Law 21-191, prohibiting the sale of cigarettes and tobacco products to adults under 21 years old.

INCOME TAX CHANGES:

Subject to Appropriations Repeal – Deferred Compensation Program Enrollment Amendment Act (BSA Subtitle VII-B)

This proposal lowers expected income tax revenue to fund the Deferred Compensation Program Enrollment Amendment Act of 2018, which is currently under review by Council. Under the bill, new District Government employees will be automatically enrolled in the government’s deferred compensation retirement plan and 5 percent of their pre-tax wages will be deposited into the plan, unless employees opt out of the program.

Subject to Appropriation Repeal - Four-unit Rental Housing Grandfathering Amendment Act of 2016 (BSA Subtitle VII-B)

The subtitle funds DC Law 21-270, extending rent control to properties of four or fewer rent-controlled units that were transferred to a new owner via an intra-family transfer or other transfers exempt from the Tenant Opportunity to Purchase Act. The Act reduces District property tax revenue and income taxes.

District Child Care Tax Credit Act (BSA Subtitle VII-Z)

This proposal provides a \$1,000 tax credit in tax year 2018 for tax filers who have enrolled a child aged 0-3 and paid tuition to a licensed child care center in the District of Columbia. The proposed tax credit is subject to certain income limits and is also not available for families already receiving a child care subsidy.

Office of Tax and Revenue Compliance Initiatives

These initiatives of the Office of Tax and Revenue will improve compliance with individual and business income taxes primarily by increased use and analysis of federal IRS data sharing, including data warehouse matching to identify underreported income.

Small Retailer Property Tax Relief Credit (BSA Subtitle VII-Y)

The subtitle creates a refundable tax credit on corporate or unincorporated franchise taxes for small retail businesses who collect sales taxes, have active operations in the District, and earn less than \$2,500,000 in total gross receipts or sales. For retailers that own the property they occupy, the credit is the amount of property taxes paid, up to \$5,000 annually. For a retail business that leases space, the credit is 10 percent of annual lease costs, up to \$5,000 annually.

GROSS RECEIPTS TAX CHANGES:

Increase Tax on Private For-Hire Vehicles (METRO)

Currently, the Department of For-Hire Vehicles assesses for-hire vehicles other than taxicabs a 1 percent tax on gross receipts, which is directed to a special purpose fund. This proposal will increase the rate to 6 percent and direct the increase to local funds.

DEED RECORDATION AND TRANSFER TAX AND ESTATE TAX CHANGES:

Subject to Appropriations Repeal – National Community Reinvestment Coalition Real Property Tax Exemption Amendment Act (BSA Subtitle VII-B)

The proposal funds the National Community Reinvestment Coalition Real Property Tax Exemption Amendment Act of 2018 (DC Act 22-247). The law exempts real property located at 740 15th Street, N.W., and 727 15th Street, N.W. from recordation taxation, so long as the property is owned by the National Community Reinvestment Coalition (“NCRC”), and used for the purposes and activities of NCRC.

Estate Tax Clarification Amendment Act (BSA Subtitle VII-W)

The subtitle decouples the District’s estate tax exclusion threshold from that of the federal government and sets the District’s threshold to \$5.6 million in 2018. It increases the threshold annually thereafter according to inflation. Without the subtitle, the District’s threshold would increase to match the new federal level of \$11.2 million in fiscal year 2018, and District tax collections would decrease.

NONTAX REVENUE CHANGES

Securities and Banking Regulatory Trust Fund Amendment Act (BSA Subtitle II-AA)

The subtitle amends the Department of Insurance and Securities Regulation Establishment Act of 199649 to allow certain licensure, registration and fee revenues obtained pursuant to securities regulation and banking regulation to be recognized as Local Fund revenue, provided sufficient revenue is available to fund the operations of the Department of Insurance, Securities and Banking (DISB).

Returning Citizens Opportunity to Succeed Amendment Act (BSA Subtitle III-H)

The subtitle establishes a one-year pilot program to waive document and identification fees for certain District residents returning from prison custody or residing in halfway houses. The subtitle reduces nontax, local fund revenue as well as special purpose revenue at the Department of Health.

Delinquent Debt Recovery Amendment Act (BSA Subtitle VII-L)

The subtitle eliminates the 10 percent reserve requirement in the Delinquent Debt Recovery Fund, increasing revenues available for local funds.

DEDICATED TAX REVENUE CHANGES:

New Dedicated Funding for WMATA (METRO)

The subtitle provides for a new dedication of \$178.5 million of sales tax revenues to the WMATA Dedicated Funding Fund in FY 2019 and FY 2020, increasing by 3percent annually thereafter.

Reverse Current WMATA Dedicated Funding (METRO)

The subtitle reverses a current dedication of \$24.175 million of sales tax.

Commission on the Arts and Humanities Dedicated Funding (BSA Subtitle VI-A)

Dedicates 0.3 percentage points of the 6 percent general sales tax rate (increased with this budget) to the Commission on the Arts and Humanities.

Medicaid Hospital Outpatient Supplemental Payment Amendment Act (BSA Subtitle V-D)

This subtitle authorizes the District to charge a fee on each hospital’s outpatient gross patient revenue in fiscal year 2019. All revenues collected are 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 expires on September 30, 2019, which is the end of fiscal year 2019.

Medicaid Hospital Inpatient Supplemental Payment Amendment Act (BSA Subtitle V-E)

This subtitle authorizes the District to charge a fee on each hospital’s inpatient net patient revenue in fiscal year 2019. All revenues collected are deposited into a non-lapsing Hospital Fund (Fund). The Fund must be used to make Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2019, which is the end of fiscal year 2019.

SPECIAL PURPOSE REVENUE CHANGES:

Other Post-Employment Benefits Fund (BSA Subtitle I-D)

This subtitle establishes a separate budget for administrative cost for the management of the Other Post-Employment Benefits Fund and funds such costs with a transfer from the Fund.

Expedited Building Permit Review (BSA Subtitle II-G)

This subtitle establishes a new special purpose revenue fund within the Department of Consumer and Regulatory Affairs, in which fees for expedited review of building permit applications will be deposited.

Returning Citizens Opportunity to Succeed (BSA Subtitle III-H)

The subtitle establishes a one-year pilot program to waive document and identification fees for certain District residents returning from prison custody or residing in halfway houses. The subtitle reduces nontax, local fund revenue as well as special purpose revenue at the Department of Health.

Renewable Energy Development Fund (BSA Subtitle VI-G)

The subtitle delays required payments from electricity providers to the Renewable Energy Development Fund from fiscal year 2019 to fiscal year 2020.

ADDITIONAL INFORMATION ON DC 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 2017-2022

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Real Property	4.9%	4.7%	3.5%	3.3%	3.1%	3.1%
<i>Transfer to TIF/Pilot</i>	34.5%	-3.4%	12.0%	28.8%	8.2%	-13.6%
Real Property (net)	4.5%	4.8%	3.3%	2.8%	3.0%	3.5%
Personal Property	7.1%	-1.1%	0.4%	0.5%	0.3%	0.3%
Public Space Rental	-19.6%	3.2%	3.2%	3.2%	3.2%	3.2%
Total Property (net)	4.1%	4.6%	3.3%	2.8%	2.9%	3.4%
General Sales	5.7%	4.4%	4.4%	4.2%	4.7%	3.4%
<i>Transfer to Convention Center Fund</i>	11.8%	8.0%	4.3%	4.2%	5.0%	3.0%
<i>Transfer to TIF</i>	-5.5%	41.7%	21.2%	12.3%	12.0%	-4.0%
<i>Transfer to Ballpark Revenue Fund</i>	8.2%	-10.5%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Healthy DC Fund</i>	75.2%	-3.2%	0.0%	2.0%	2.0%	2.0%
<i>Transfer to WMATA Subsidy (parking tax)</i>	2.5%	36.0%	3.2%	3.2%	3.9%	2.4%
<i>Transfer to Healthy Schools Fund</i>	0.0%	9.4%	-8.6%	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)	5.5%	1.1%	4.0%	3.9%	4.4%	4.0%
Alcohol	2.7%	1.6%	1.2%	2.0%	3.1%	1.5%
Cigarette	-3.0%	0.7%	-2.5%	-1.5%	-1.2%	-1.0%
Motor Vehicle	-0.2%	-0.9%	0.4%	0.5%	0.9%	0.5%
Motor Fuel Tax	3.0%	-1.3%	-1.3%	-1.3%	-1.3%	-1.3%
<i>Transfer to Highway Trust Fund</i>	3.0%	-1.3%	-1.3%	-1.3%	-1.3%	-1.3%
Total Sales (net)	5.0%	1.0%	3.7%	3.7%	4.2%	3.7%
Individual Income	2.6%	4.9%	4.3%	3.8%	4.1%	4.0%
Corporate Franchise	0.6%	-13.3%	2.8%	2.9%	0.9%	3.5%
Unincorporated Business Franchise	-2.6%	-1.8%	3.4%	3.3%	3.8%	3.8%
Total Income	2.0%	1.7%	4.0%	3.7%	3.7%	3.9%
Public Utility	1.9%	-0.9%	0.5%	0.5%	0.5%	0.5%
<i>Transfer to Ballpark Revenue Fund</i>	-2.1%	4.2%	1.0%	1.0%	1.0%	1.0%
Public Utility (net)	2.1%	-1.2%	0.5%	0.5%	0.5%	0.5%
Toll Telecommunications	-2.7%	3.7%	0.4%	0.4%	0.4%	0.4%
<i>Transfer to Ballpark Revenue Fund</i>	8.6%	3.2%	5.5%	5.1%	4.9%	4.9%
Toll Telecommunications (net)	-3.3%	3.7%	0.2%	0.2%	0.2%	0.2%
Insurance Premiums	3.1%	2.0%	1.9%	1.9%	1.9%	1.9%
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	1.9%	0.0%	1.9%	2.0%	2.0%	2.0%
Insurance Premiums (net)	4.0%	3.4%	1.9%	1.9%	1.9%	1.9%
Healthcare Provider Tax	-18.0%	2.4%	4.4%	2.0%	2.0%	2.0%
<i>Transfer to Nursing Facility Quality of Care Fund</i>	-18.0%	2.4%	4.4%	2.0%	2.0%	2.0%
Ballpark Fee	-5.1%	9.0%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Ballpark Revenue Fund</i>	-5.1%	9.0%	0.0%	0.0%	0.0%	0.0%
Hospital Bed Tax and Hospital Provider Fee	-5.2%	-7.0%	-100.0%	NA	NA	NA
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	-5.2%	-7.0%	-100.0%	NA	NA	NA
ICF-IDD Assessment	1.1%	0.1%	11.4%	0.0%	0.0%	0.0%
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	1.1%	0.1%	11.4%	0.0%	0.0%	0.0%
Total Gross Receipts (net)	1.5%	1.0%	0.8%	0.8%	0.8%	0.8%

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Table 3-13 (Continued)

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2017-2022**

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Estate	-23.6%	-44.1%	-45.9%	2.2%	4.2%	4.3%
Deed Recordation	0.3%	2.5%	1.5%	3.4%	3.3%	3.2%
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>0.4%</i>	<i>5.6%</i>	<i>0.2%</i>	<i>2.0%</i>	<i>3.2%</i>	<i>3.2%</i>
Deed Recordation (net)	0.3%	2.0%	1.8%	3.7%	3.3%	3.2%
Deed Transfer	8.1%	2.7%	1.0%	3.5%	3.4%	3.3%
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>8.6%</i>	<i>6.4%</i>	<i>-0.8%</i>	<i>1.6%</i>	<i>3.3%</i>	<i>3.3%</i>
Deed Transfer (net)	8.0%	2.0%	1.3%	3.8%	3.4%	3.3%
Economic Interests	9.7%	-16.5%	-5.4%	-5.8%	-6.1%	-6.5%
Total Other Taxes (net)	0.4%	-3.3%	-1.3%	3.3%	3.0%	2.9%
TOTAL TAXES NET OF DEDICATED TAXES	3.2%	2.3%	3.3%	3.2%	3.4%	3.5%
Licenses and Permits	2.3%	-2.8%	9.8%	-4.4%	5.3%	-2.6%
Fines and Forfeits	-15.2%	-6.5%	-2.6%	-2.5%	-2.5%	-2.5%
Charges for Services	1.4%	0.9%	-5.6%	1.6%	-0.3%	0.5%
Miscellaneous	3.8%	-31.0%	0.4%	-0.8%	-0.1%	1.2%
TOTAL NON-TAX	-4.2%	-11.9%	0.1%	-1.8%	0.2%	-1.1%
Lottery	-14.4%	-1.3%	0.0%	0.0%	0.0%	0.0%
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	2.5%	1.3%	3.1%	2.9%	3.2%	3.3%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Real Property	115,869	115,085	89,983	89,068	85,246	88,095
<i>Transfer to TIF/Pilot</i>	11,700	(1,554)	5,303	14,224	5,184	(9,345)
Real Property (net)	104,170	116,639	84,680	74,844	80,061	97,439
Personal Property	4,204	(725)	240	301	200	201
Public Space Rental	(7,918)	1,039	1,072	1,107	1,142	1,179
Total Property (net)	100,456	116,952	85,992	76,252	81,403	98,818
General Sales	76,123	61,849	65,563	64,423	75,621	56,998
<i>Transfer to Convention Center Fund</i>	14,577	11,068	6,347	6,547	8,111	5,106
<i>Transfer to TIF</i>	(1,861)	13,386	9,624	6,756	7,407	(2,746)
<i>Transfer to Ballpark Revenue Fund</i>	1,344	(1,864)	-	-	-	-
<i>Transfer to Healthy DC Fund</i>	358	(27)	-	16	16	17
<i>Transfer to WMATA Subsidy (parking tax)</i>	1,812	26,730	3,267	3,370	4,175	2,628
<i>Transfer to Healthy Schools Fund</i>	-	400	(400)	-	-	-
<i>Transfer to ABRA Program</i>	-	-	-	-	-	-
General Sales (net)	59,891	12,157	46,725	47,734	55,911	51,993
Alcohol	173	105	81	134	218	108
Cigarette	(921)	220	(732)	(430)	(329)	(283)
Motor Vehicle	(82)	(394)	177	225	400	232
Motor Fuel Tax	768	(338)	(335)	(331)	(326)	(322)
<i>Transfer to Highway Trust Fund</i>	768	(338)	(335)	(331)	(326)	(322)
Total Sales (net)	59,062	12,087	46,251	47,664	56,200	52,050
Individual Income	50,415	96,364	88,149	81,635	91,928	92,225
Corporate Franchise	2,137	(51,655)	9,601	10,076	3,245	12,620
Unincorporated Business Franchise	(4,360)	(2,966)	5,509	5,535	6,545	6,827
Total Income	48,192	41,742	103,259	97,246	101,718	111,672
Public Utility	2,556	(1,197)	684	688	692	695
<i>Transfer to Ballpark Revenue Fund</i>	(167)	330	83	83	84	85
Public Utility (net)	2,723	(1,527)	601	605	608	611
Toll Telecommunications	(1,387)	1,839	226	226	226	227
<i>Transfer to Ballpark Revenue Fund</i>	198	80	140	139	140	147
Toll Telecommunications (net)	(1,585)	1,759	86	87	86	80
Insurance Premiums	3,296	2,111	2,109	2,150	2,193	2,235
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	862	-	856	926	945	964
Insurance Premiums (net)	2,433	2,111	1,253	1,224	1,248	1,271
Healthcare Provider Tax	(3,065)	333	634	298	304	310
<i>Transfer to Nursing Facility Quality of Care Fund</i>	(3,065)	333	634	298	304	310
Ballpark Fee	(1,657)	2,793	-	-	-	-
<i>Transfer to Ballpark Revenue Fund</i>	(1,657)	2,793	-	-	-	-
Hospital Bed Tax and Hospital Provider Fee	(878)	(1,109)	(14,819)	NA	NA	NA
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	(878)	(1,109)	(14,819)	NA	NA	NA
ICF-IDD Assessment	53	5	561	-	-	-
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	53	5	561	-	-	-
Total Gross Receipts (net)	3,571	2,343	1,940	1,916	1,942	1,962

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Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Estate	(12,752)	(18,196)	(10,560)	272	531	575
Deed Recordation	712	6,359	3,882	8,895	8,879	8,860
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>149</i>	<i>2,107</i>	<i>62</i>	<i>789</i>	<i>1,302</i>	<i>1,332</i>
Deed Recordation (net)	563	4,252	3,820	8,106	7,577	7,528
Deed Transfer	14,141	5,083	1,845	6,845	6,845	6,845
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>2,249</i>	<i>1,829</i>	<i>(244)</i>	<i>481</i>	<i>997</i>	<i>1,030</i>
Deed Transfer (net)	11,892	3,253	2,088	6,363	5,848	5,815
Economic Interests	1,886	(3,512)	(971)	(971)	(971)	(971)
Total Other Taxes (net)	1,589	(14,203)	(5,623)	13,770	12,985	12,947
TOTAL TAXES NET OF DEDICATED TAXES	212,871	158,922	231,819	236,848	254,249	277,449
Licenses and Permits	2,117	(2,558)	8,801	(4,339)	5,028	(2,634)
Fines and Forfeits	(30,054)	(10,925)	(3,991)	(3,880)	(3,775)	(3,679)
Charges for Services	1,120	708	(4,636)	1,254	(245)	388
Miscellaneous	5,322	(45,315)	397	(820)	(76)	1,193
TOTAL NON-TAX	(21,494)	(58,090)	572	(7,785)	932	(4,732)
Lottery	(7,687)	(600)	-	-	-	-
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	183,690	100,232	232,391	229,063	255,181	272,718

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
BUSINESS LICENSES AND PERMITS								
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	15,449	14,115	16,221	14,906	17,500	15,659
3002	Public Service Commission	Electric License	1	1	1	1	1	1
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	29,242	29,000	29,000	29,000	30,000	28,500
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	461	470	479	489	501	511
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	4,813	4,500	4,500	4,500	4,500	4,500
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	3,790	3,482	3,552	3,494	3,564	3,564
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	7	7	7	7	7	7
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	460	469	479	489	504	514
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	17	17	17	18	18	19
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	18	18	18	19	19	20
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	3	3	3	4	4	4
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	250	255	260	265	273	279
3034	Dept. of Consumer and Regulatory Affairs	Raze Permit	396	404	412	420	433	442
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	109	111	113	116	119	121
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	33	33	34	35	36	36
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	91	93	95	97	100	102
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	34	34	35	36	37	37
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	21	21	22	22	23	23
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	28	29	29	30	31	32
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	145	148	151	154	159	162
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	136	139	141	144	148	151
3048	Dept. of Consumer and Regulatory Affairs	Solar Permit	189	193	197	200	206	211
3053	Department of Motor Vehicles	Dealer Registration Application Fee	1	1	1	1	1	1
9201	Department of Behavioral Health	Other License Fees	5	5	6	5	6	5
TOTAL BUSINESS LICENSES AND PERMITS			55,714	53,566	55,791	54,468	58,206	54,917
NONBUSINESS LICENSES AND PERMITS								
3100	Office of the Chief Financial Officer	Drivers License	1	1	1	1	1	1
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	5,534	5,534	6,221	5,371	5,558	5,560
3105	Department of Motor Vehicles	Cancel Road Test Fee	72	72	72	72	72	72
3106	Department of Motor Vehicles	Change of Address Fee	1	1	1	1	1	1
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	465	465	465	465	465	465
3108	Department of Motor Vehicles	Drivers License-Road Test	118	118	118	118	118	118
3120	Metropolitan Police Department	Boat Registration	120	120	120	120	120	120
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	620	620	620	620	620	620
3144	Department of Motor Vehicles	Digital Certificate Fee	1	1	1	1	1	1
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	106	106	106	106	106	106
3147	Department of Motor Vehicles	Dctc Issuances - RSC9100	521	521	521	521	521	521

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
NONBUSINESS LICENSES AND PERMITS (Continued)								
3148	Department of Motor Vehicles	Temporary Dealer Tags	5	5	5	5	5	5
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	45	45	45	45	45	45
3151	Department of Motor Vehicles	Motor Vehicle Registration	28,215	27,807	33,694	31,529	32,633	33,285
3160	Department of Motor Vehicles	Associated Fee for One (1) Year	7	7	7	7	7	7
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	3	3	3	3	3	3
3165	Department of Motor Vehicles	Destiny CC Time/No Chrg/Over(Short)	1,010	1,010	1,010	1,010	1,010	1,010
TOTAL NON-BUSINESS LICENSES AND PERMITS			36,835	36,427	43,002	39,986	41,277	41,931
FINES AND FORFEITURES								
3301	Department of Energy and Environment	Underground Storage Tank Fines only	5	5	5	5	5	5
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	350	350	350	350	350	350
3303	Department of Energy and Environment	Asbestos Certification and Abatement Fees	316	316	316	316	316	316
3304	Department of Transportation	Adjudication Hearing-Traffic Control	205	205	205	205	205	205
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enfor	8	8	8	8	8	8
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	13	13	13	13	13	13
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	100	100	100	100	100	100
3309	Department of Energy and Environment	Hazardous Generator Fees	293	293	293	293	293	293
3311	Department of Energy and Environment	General Enforcement Fines and Fees	146	146	146	146	146	146
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	5	5	5	5	5	5
3316	Department of Energy and Environment	Wildlife Control Operator Fees	1	1	1	1	1	1
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	1
3517	Department of Energy and Environment	Apiculture Registration Fines	0	0	0	0	0	0
5000	Department of for-Hire Vehicles	Hackers Fines	26	26	26	26	26	26
5001	Department of for-Hire Vehicles	Adjudicated Hacker Fines	5	5	5	5	5	5
5001	Metropolitan Police Department	Red Light Revenue	14,112	13,227	13,434	12,762	12,124	11,518
5002	Metropolitan Police Department	Stop Sign	9	8	8	8	7	7
5003	Metropolitan Police Department	No Thru Truck	152	142	145	137	131	124
5004	Metropolitan Police Department	Gridlock	3	3	3	3	3	3
5005	Metropolitan Police Department	Crosswalk	684	641	651	619	588	558
5010	Department of Motor Vehicles	Traffic Fines - RSC 1501	58,473	54,096	48,091	48,091	48,091	48,091
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	86,710	81,274	83,069	79,901	76,803	73,766
5013	Department of for-Hire Vehicles	DCTC Violation	35	35	35	35	35	35
5015	Department of Motor Vehicles	Traffic Fines - Timing Difference	4,268	4,094	4,094	4,094	4,094	4,094
5020	Department of Public Works	Sale of Abandoned Property	13	13	13	13	13	13
5030	Department of Public Works	Booting Fees - RSC 1504	47	47	47	47	47	47
5040	Department of Public Works	Towing Fees - RSC 1505	196	196	196	196	196	196
5050	Department of Public Works	Impoundment Fees - RSC 1506	224	224	224	224	224	224
5060	Alcoholic Beverage Regulation Admin.	Fines and Forfeitures - Other	567	567	567	567	567	567
5060	Depart of Insurance, Securities and Banking	Fines	330	330	330	330	330	330
5060	Metropolitan Police Department	Fines and Forfeitures - Other	248	248	248	248	248	248
9020	Department of Public Works	Refund for Sale of Abandoned Property	4	4	4	4	4	4
9030	Department of Public Works	Booting Fees - RSC1504 - Revenue Refund	39	39	39	39	39	39
9040	Department of Public Works	Towing Fees - RSC 1505 - Revenue Refund	50	50	50	50	50	50
9050	Department of Public Works	Impoundment Fees - RSC 1506 - Rev Refund	139	139	139	139	139	139
TOTAL FINES AND FORFEITURES			167,385	156,460	152,469	148,589	144,814	141,135

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
MISCELLANEOUS								
0638	Department of Health	Animal Control Dog License Fees	53	53	53	53	53	53
1610	DC Public Library	Misc Revenue (Parking and Vending)	35	35	35	35	35	35
2002	Dept. of Housing and Comm. Development	Appr HPAP Repay	1,278	1,278	1,278	1,278	1,278	1,278
2538	DC Public Library	Library Book Fines	101	101	101	101	101	101
2582	DC Public Library	Copy Machine Revenue	-	-	-	-	-	-
3317	Department of Transportation	Child Safety Seat Program	6	6	6	6	6	6
3318	Department of Transportation	Citizen Light and Traffic Control Project	5	5	5	5	5	5
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	52	52	52	52	52	52
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	15,957	16,276	16,602	16,934	17,272	17,618
5600	Dept. of Housing and Comm. Development	Interest Income	0	0	0	0	0	0
5600	Deputy Mayor for Planning and Econ Dev	Interest Income	0	0	0	0	0	0
5600	Medical Liability Captive Ins Agency	Interest Income	27	27	27	27	27	27
5600	Office of the Chief Financial Officer	Interest Income	5,341	5,383	5,431	5,479	5,529	5,529
5600	Statehood Initiative Agency	Interest Income	1	1	1	1	1	1
5701	Office of the Chief Financial Officer	Unclaimed Property National Audit 01	23,178	15,000	15,000	15,000	15,000	15,000
6100	Metropolitan Police Department	Surplus Vehicle Revenue	731	731	731	731	731	731
6101	Metropolitan Police Department	Subrogation Revenue	344	344	344	344	344	344
6101	Office of Planning	Planning Map Sales	1	1	1	1	1	1
6101	Office of Risk Management	Subrogation Revenue	158	158	158	158	158	158
6103	Advisory Neighborhood Commissions	Reimbursements	(0)	(0)	(0)	(0)	(0)	(0)
6103	Office of Contracting and Procurement	Reimbursements	27	27	27	27	27	27
6103	Office of the Chief Technology Officer	Reimbursements	108	108	108	108	108	108
6105	Department of Transportation	Other Revenue - Freedom of Information	75	75	75	75	75	75
6106	Child and Family Services Agency	Other Revenues	-	-	-	-	-	-
6106	Commission on Arts and Humanities	Other Revenues	-	-	-	-	-	-
6106	Depart of Insurance, Securities and Banking	Service Fees	2	2	2	2	2	2
6106	Department of Corrections	Other Revenues	150	150	150	150	150	150
6106	Department of Forensics Sciences	Other Revenues	-	-	-	-	-	-
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	48	48	48	48	48	48
6106	Fire and Emergency Medical Services	Other Revenues	590	590	590	590	590	590
6106	Metropolitan Police Department	Other Revenues	18	18	18	18	18	18
6106	Office of Administrative Hearings	Other Revenues	8	8	8	8	8	8
6106	Office of Planning	Other Revenues	0	0	0	0	0	0
6106	Office of the Attorney General	Other/ Revenue	7,533	7,533	7,533	7,533	7,533	7,533
6106	Office of the Chief Financial Officer	Other Revenues	3,165	3,165	3,165	3,165	3,165	3,165
6106	Office of the Chief Medical Examiner	Other Revenues	280	280	280	280	280	280
6106	Office of the Mayor	Other Revenues	-	-	-	-	-	-
6106	Office of Victim Svcs and Justice Grants	Other Revenues	0	0	0	0	0	0
6106	Office of Zoning	Other Revenues	1,569	1,569	1,569	1,569	1,569	1,569
6106	Repayment of Loans and Interest	Other Revenues	5,479	5,479	5,479	5,479	5,479	5,479

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
MISCELLANEOUS (Continued)								
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	1,305	1,305	1,305	1,305	1,305	1,305
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	925	925	925	925	925	925
6107	Public Service Commission	Civil Infractions/Fines	17	17	17	17	17	17
6111	Board of Elections	Other Revenue - Other	3	3	3	3	3	3
6111	CFRRclass - Office of Adm Hearing	Other Revenue - Other	2	2	2	2	2	2
6111	Council of the District of Columbia	Other Revenue - Other	0	0	0	0	0	0
6111	DC Public Library	Other Revenue - Other	(0)	(0)	(0)	(0)	(0)	(0)
6111	Department of Employment Services	Other Revenue - Other	1	1	1	1	1	1
6111	Department of Energy and Environment	Other Revenue	1	1	1	1	1	1
6111	Department of General Services	Other Revenue - Other	3,352	3,352	3,352	3,352	3,352	3,352
6111	Department of Motor Vehicles	Other Revenue	1	1	1	1	1	1
6111	Department of Public Works	Other Revenue	(29)	(29)	(29)	(29)	(29)	(29)
6111	Department of Transportation	Other Revenue	1	1	1	1	1	1
6111	Dept of Small and Local Business Development	Other Revenue - Other	300	300	300	300	300	300
6111	Dept. of Housing and Comm. Development	Appr Hpap Repay	(0)	(0)	(0)	(0)	(0)	(0)
6111	Deputy Mayor for Planning and Econ Dev	Other Revenue - Other	3,284	3,284	3,284	3,284	3,284	3,284
6111	District of Columbia Public Schools	Other Revenue - Other	-	-	-	-	-	-
6111	Employees' Compensation Fund	Other Revenue - Other	-	-	-	-	-	-
6111	Mass Transit Subsidies	Other Revenue - Other	-	-	-	-	-	-
6111	Office of Campaign Finance	Other Revenue - Other	30	30	30	30	30	30
6111	Office of Contracting and Procurement	Other Revenue - Other	2,044	2,044	2,044	2,044	2,044	2,044
6111	Office of Finance and Resource Mgmt	Other Revenue - Other	3	3	3	3	3	3
6111	Office of Risk Management	Other Revenue - Other	23	23	23	23	23	23
6111	Office of the Attorney General	Other Revenue - Other	1	1	1	1	1	1
6111	Office of the Chief Financial Officer	Other Revenue - Other	43,900	29,405	30,896	31,091	30,626	31,474
6111	Office of the Chief Technology Officer	Other Revenue-Other	-	-	-	-	-	-
6111	Office of the Inspector General	Other Revenue - Other	98	98	98	98	98	98
6111	Office of the Mayor	Other Revenue - Other	0	0	0	0	0	0
6111	Office on Aging	Other Revenue - Other	1	1	1	1	1	1
6112	Department of Energy and Environment	Doe Freedom of Information	3	3	3	3	3	3
6118	Various	Prior Year Cost Recovery	23,003					
6201	Department of Health	AFDC/TANFCollections-IV-D	-	-	-	-	-	-
6321	Department of Health	Food Hand lers Certification	426	426	426	426	426	426
6955	Department of Human Services	Miscellaneous Revenue	1,135	1,135	1,135	1,135	1,135	1,135
6955	Department on Disability Services	Miscellaneous Revenue	52	52	52	52	52	52
6955	Office of Disability Rights	Misc. Revenue and Donation	0	0	0	0	0	0
9004	DC Public Library	Inter Library Loan Fees	0	0	0	0	0	0
9005	Department of Motor Vehicles	Other Revenue - Dishonored Check Fees	2	2	2	2	2	2
9006	Office of the Chief Financial Officer	Other Revenue - Recorder of Deeds Surchg	7	7	7	7	7	7
9106	Office of the Chief Financial Officer	Other Revenue - RAA Assessments Fees	0	0	0	0	0	0
Total Miscellaneous			146,208	100,893	101,290	100,471	100,394	101,588

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
CHARGES FOR SERVICES								
3200	Public Service Commission	Teleco Registration	1	1	1	1	1	1
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	92	92	92	92	92	92
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	68	68	68	68	68	68
3203	Department of Motor Vehicles	Expedited Service Fees	15	15	15	15	15	15
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	5	5	5	5	5	5
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	763	763	763	763	763	763
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	0	0	0	0	0	0
3206	Metropolitan Police Department	Fingerprints, Photos	490	490	490	490	490	490
3207	Department of Corrections	Other Service Charges	5	5	5	5	5	5
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	1,481	1,481	1,450	1,481	1,481	1,481
3208	Department of for-Hire Vehicles	Copy of Reports et al	5	5	5	5	5	5
3208	Department of Motor Vehicles	Reproduction of Reports	4,138	4,138	3,800	4,000	4,000	4,000
3208	Department of Transportation	Reproduction of Reports	-	-	-	-	-	-
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	42	42	42	42	42	42
3208	Metropolitan Police Department	Reproduction of Reports	79	79	79	79	79	79
3208	Office of the Tenant Advocate	Reproduction of Reports	0	0	0	0	0	0
3209	Dept. of Consumer and Regulatory Affairs	FOIA for DCRA	0	0	0	0	0	0
3209	Fire and Emergency Medical Services	Emergency Ambulance	24,602	25,310	25,055	25,055	25,055	24,950
3210	Metropolitan Police Department	Transcription of Records	219	219	219	219	219	219
3211	Metropolitan Police Department	Firearm User Fee	80	80	80	80	80	80
3214	Department of Motor Vehicles	Motor Vehicle Inspection - RSC 1258	(0)	(0)	(0)	(0)	(0)	(0)
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,343	2,343	2,343	2,343	2,343	2,316
3216	Department of Motor Vehicles	Inspection Late Fee	(0)	(0)	(0)	(0)	(0)	(0)
3217	Department of Motor Vehicles	Re-Inspection Fee	0	0	0	0	0	0
3219	Department of Motor Vehicles	Courtesy Sticker Fee	0	0	0	0	0	0
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	900	500	500	500	500	500
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	507	507	507	507	507	507
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	634	634	634	634	634	634
3221	Office of the Chief Financial Officer	Deed Recordation Fee	6,661	6,661	6,400	6,500	6,500	6,500
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	15,073	15,000	12,000	12,500	12,000	12,500
3223	Department of General Services	Parking Permits and Fees	2,777	2,777	2,400	2,500	2,500	2,500
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,840	4,840	4,500	4,571	4,626	4,550
3228	Dept. of Consumer and Regulatory Affairs	Condo/Coop Registration Fee	0	0	0	0	0	0
3230	Department of Health	Health Facility Fee	191	191	191	191	191	191
3232	Dept. of Consumer and Regulatory Affairs	Re-Review Fees	-	-	-	-	-	-
3234	DC Public Library	Other Charges for Services - Other	4	4	4	4	4	4
3234	Department of Motor Vehicles	Other Charges for Services	330	330	330	330	330	330
3234	Department of Transportation	Other Services as Charged	-	-	-	-	-	-
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	70	70	70	70	70	70
3234	Deputy Mayor for Education	Other Charges for Services	50	50	50	50	50	50
3234	Office of the Tenant Advocate	Other Charges for Services - Other	705	698	705	705	705	705

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
CHARGES FOR SERVICES								
3234	State Superintendent of Education (OSSE)	Other Charges for Services - Other	-	-	-	-	-	-
3235	Department of Transportation	Lost Nextel DDOT	4	4	4	4	4	4
3235	Dept. of Consumer and Regulatory Affairs	Special Purpose Revenues	(0)	(0)	(0)	(0)	(0)	(0)
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	20	20	20	20	20	20
3237	Department of Motor Vehicles	Business - Insurance Lapse Fee	7	7	7	7	7	7
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	12	12	12	12	12	12
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	56	56	55	56	56	56
3242	Dept. of Consumer and Regulatory Affairs	Designation of a New Address	11	11	11	11	11	11
3246	Dept. of Consumer and Regulatory Affairs	Building Plats(Up To 3 Usual Shaped Lots)	117	117	117	117	117	117
3247	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Renewal	0	0	0	0	0	0
3248	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Applicant	0	0	0	0	0	0
3249	Dept. of Consumer and Regulatory Affairs	Street and Alley Closing or Revisions	35	35	35	35	35	35
3250	Dept. of Consumer and Regulatory Affairs	Subdiv of Land Plats (> 3 Usual Lots)	181	181	181	181	181	181
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	52	52	52	52	52	52
3251	Office of the Chief Financial Officer	Tax Certificates	236	236	236	236	236	236
3253	Dept. of Consumer and Regulatory Affairs	Opt. Surveyors Prelim RWV-District SVYR	-	-	-	-	-	-
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	18	18	18	18	18	18
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	4	4	4	4	4	4
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	16	16	16	16	16	16
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	277	286	275	277	277	277
3281	Fire and Emergency Medical Services	FEMS Nontax - General	102	102	102	102	102	102
3282	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Hazard	234	234	234	234	234	230
3283	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Pub. Assembly	56	56	56	56	56	56
3291	Fire and Emergency Medical Services	FEMS SPR- Training	1	1	1	1	1	1
3293	Fire and Emergency Medical Services	FEMS SPR - Special Events - General	17	17	17	17	17	17
3294	Fire and Emergency Medical Services	FEMS SPR- FPDFire Watch	18	18	18	18	18	18
3295	Fire and Emergency Medical Services	FEMS SPR - FPDFEvacuation Review	(15)	(15)	(15)	(15)	(15)	(15)
3296	Fire and Emergency Medical Services	FEMS SPR- FPD Apparatus Use	1	1	1	1	1	1
3320	Department of General Services	Rentals - Other	12,710	13,180	13,150	13,400	13,600	13,700
3400	Department of Transportation	Parking Meters - RSC 1256	4	4	4	4	4	4
9012	DC Public Library	Bookstore - On Line Sales	28	28	28	28	28	28
9120	Department of Behavioral Health	Patient Revenues-Medicare and 3rd Party	-	-	-	-	-	-
9204	Department of Behavioral Health	Medical Record Fees	1	1	1	1	1	1
9214	Department of Motor Vehicles	Motor Vehicle Inspection-Rev Refund	(0)	(0)	(0)	(0)	(0)	(0)
9215	Department of Motor Vehicles	Motor Vehicle Titles - Rev Refund	(0)	(0)	(0)	(0)	(0)	(0)
Total Charges for Services			81,371	82,079	77,443	78,697	78,452	78,840

Remark: 1) Actual revenue for agencies with corresponding revenue object titles starting or containing "other revenue" may include other one-time minor revenue 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.

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Table 3-16: Dedicated Tax Fund Revenue

Table 3-16, which follows, reports the certified revenues and fund balance use for the District’s Dedicated Tax funds. The revenues reported in this table are those Office of Revenue Analysis (ORA) projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2019 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 2017. 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 2017 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 2017 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2018, 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 2019, 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 2020, FY 2021, and FY 2022. 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).

Table 3-16A presents actual revenues and end-of-fiscal year available fund balances information for FY 2016 and FY 2017 for the Dedicated Tax funds.

A July 2017 DC 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:

<https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Dedicated%20Taxes%20Report%202017.pdf>

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2018-2022

	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year Fund	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
TOTAL DEDICATED TAX REVENUE	375,872,627	582,173,147	14,617,426	596,790,573	593,252,533	535,932	593,788,465	626,551,401	654,891,105	654,097,057
West End Library / Firehouse Maintenance										
Fund (AM0 2225)	87,988	2,390,641	0	2,390,641	1,350,038	0	1,350,038	259,519	199,214	205,190
Deed Recordation Tax		1,195,321			675,019			129,760	99,607	102,595
Deed Transfer Tax		1,195,321			675,019			129,760	99,607	102,595
Repayment of Revenue Bonds (DT0 0110)	0	7,832,389	0	7,832,389	7,838,539	0	7,838,539	7,839,039	7,836,089	7,837,339
Deed Recordation Tax		5,589,373			5,593,762			5,594,119	5,592,014	5,592,906
Deed Transfer Tax		2,243,016			2,244,777			2,244,920	2,244,075	2,244,433
Convention Center Fund (EZ0 0110)	0	149,195,953	0	149,195,953	155,543,045	0	155,543,045	162,089,943	170,201,177	175,307,197
Sales Tax		149,195,953			155,543,045			162,089,943	170,201,177	175,307,197
Healthy Schools Fund (GD0 0111)	3,251,683	4,666,000	2,841,918	7,507,918	4,266,000	409,765	4,675,765	4,266,000	4,266,000	4,266,000
Sales Tax		4,666,000			4,266,000			4,266,000	4,266,000	4,266,000
Nursing Facility Quality of Care Fund (HT0 0110)	4,035,269	14,282,527	645,575	14,928,102	14,916,662	3,850	14,920,512	15,214,995	15,519,295	15,829,681
Healthcare Provider Tax		14,282,527			14,916,662			15,214,995	15,519,295	15,829,681
Healthy DC Fund (HT0 0111)	2,033,267	46,275,883	2,033,267	48,309,150	47,131,612	0	47,131,612	48,074,244	49,035,729	50,016,444
Sales Tax		808,442			808,442			824,611	841,103	857,925
Insurance Premiums Tax		45,467,441			46,323,170			47,249,634	48,194,626	49,158,519
Stevie Sellows Quality Improvement Fund (HT0 0112)	4,196	4,917,926	4,196	4,922,122	5,479,094	0	5,479,094	5,479,094	5,479,094	5,479,094
ICF-IDD Assessment		4,917,926			5,479,094			5,479,094	5,479,094	5,479,094
Hospital Fund (HT0 0114)	0	8,800,000	0	8,800,000	0	0	0	0	0	0
Medicaid Hospital Inpatient Fee		8,800,000			-			-	-	-
Hospital Provider Fee Fund (HT0 0115)	204,261	6,019,415	0	6,019,415	0	0	0	0	0	0
Medicaid Hospital Outpatient Fee		6,019,415			-			-	-	-

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2018-2022

	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year Fund	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
WMATA (KE0 0110)	9,493,645	76,721,662	9,092,470	85,814,132	79,988,745	0	79,988,745	83,358,675	87,533,826	90,162,083
Sales Tax (parking)		76,721,662			79,988,745			83,358,675	87,533,826	90,162,083
WMATA (KE0 0111)	0	24,175,000	0	24,175,000	24,175,000	0	24,175,000	24,175,000	24,175,000	24,175,000
Sales Tax		24,175,000			24,175,000			24,175,000	24,175,000	24,175,000
Highway Trust Fund (KZ0 0110)	0	25,760,700	0	25,760,700	25,425,811	0	25,425,811	25,095,275	24,769,037	24,447,039
Motor Fuel Tax		25,760,700			25,425,811			25,095,275	24,769,037	24,447,039
ABRA (LQ0 0110)	122,317	1,170,000	0	1,170,000	1,170,000	122,317	1,292,317	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
Sub Total - GENERAL FUND	19,232,627	372,208,095	14,617,426	386,825,521	367,284,546	535,932	367,820,478	377,021,785	390,184,462	398,895,067
Ballpark Fund (BK0 0610)	0	60,632,000	0	60,632,000	60,855,000	0	60,855,000	61,077,000	61,301,000	61,532,731
Sales Tax		15,900,000			15,900,000			15,900,000	15,900,000	15,900,000
Public Utility Tax		8,268,000			8,351,000			8,434,000	8,518,000	8,602,837
Toll Telecommunications Tax		2,564,000			2,704,000			2,843,000	2,983,000	3,129,894
Ballpark Fee		33,900,000			33,900,000			33,900,000	33,900,000	33,900,000
Housing Production Trust Fund (UZ0 0610)	236,988,000	59,812,074	0	59,812,074	60,664,921	0	60,664,921	63,025,370	65,386,868	67,741,299
Deed Recordation Tax		32,975,542			33,553,447			34,887,334	36,221,283	37,549,368
Deed Transfer Tax		26,836,532			27,111,474			28,138,036	29,165,585	30,191,931
Tax Increment Financing/PILOT (TX0/TY0 0610)	119,652,000	89,520,978	0	89,520,978	104,448,066	0	104,448,066	125,427,246	138,018,775	125,927,960
Real Property Tax		44,032,685			49,335,751			63,559,397	68,743,867	59,399,236
Sales Tax		45,488,293			55,112,315			61,867,849	69,274,908	66,528,724
Sub Total - ENTERPRISE FUND	356,640,000	209,965,052	0	209,965,052	225,967,987	0	225,967,987	249,529,616	264,706,643	255,201,990

Table 3-16A

Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE	501,561,620	424,516,402	527,832,393	375,872,627
West End Library / Firehouse Maintenance Fund (AM0 2225)	0	0	87,988	87,988
Deed Recordation Tax	0		43,994	
Deed Transfer Tax	0		43,994	
Repayment of Revenue Bonds (DT0 0110)	7,822,389	0	7,825,339	0
Deed Recordation Tax	6,711,537		5,603,138	
Deed Transfer Tax	1,110,852		2,222,200	
Convention Center Fund (EZ0 0110)	123,551,109	0	138,128,188	0
Sales Tax	123,551,109		138,128,188	
Healthy Schools Fund (GD0 0111)	4,266,000	3,582,225	4,266,000	3,251,683
Sales Tax	4,266,000		4,266,000	
Nursing Facility Quality of Care Fund (HT0 0110)	17,013,798	2,796,798	13,949,205	4,035,269
Healthcare Provider Tax	17,013,798		13,949,205	
Healthy DC Fund (HT0 0111)	45,082,529	13,063,591	46,302,923	2,033,267
Sales Tax (Medical Marijuana)	477,372		835,482	
Insurance Premiums Tax	44,605,157		45,467,441	
Stevie Sellows Quality Improvement Fund (HT0 0112)	4,859,741	4,196	4,912,684	4,196
ICF-IDD Assessment	4,859,741		4,912,684	
Hospital Fund (HT0 0114)	10,400,000	0	10,400,000	0
Medicaid Hospital Inpatient Fee	10,400,000		10,400,000	
Hospital Provider Fee Fund (HT0 0115)	6,406,221	150,000	5,528,182	204,261
Medicaid Hospital Outpatient Fee	6,406,221		5,528,182	
WMATA (KE0 0110)	72,354,875	9,755,593	74,167,134	9,493,645
Sales Tax (Parking)	72,354,875		74,167,134	

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Table 3-16A (Continued)

**Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years
2016 and 2017**

	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
Highway Trust Fund (KZ0 0110)	25,332,460	0	26,098,974	0
Motor Fuel Tax	25,332,460		26,098,974	
ABRA (LQ0 0110)	1,170,000	0	1,170,000	122,317
Sales Tax	1,170,000		1,170,000	
Sub Total - GENERAL FUND	318,259,121	29,352,402	332,836,616	19,232,627
Ballpark Fund (BK0 0610)	59,574,356	0	59,293,567	0
Sales Tax	16,419,551		17,764,413	
Public Utility Tax	8,105,243		7,938,334	
Toll Telecommunications Tax	2,285,617		2,483,687	
Ballpark Fee	32,763,945		31,107,133	
Housing Production Trust Fund (UZ0 0610)	55,877,916	250,311,000	58,013,719	236,988,000
Deed Recordation Tax	30,792,707		31,918,760	
Deed Transfer Tax	25,085,210		26,094,959	
Tax Increment Financing Program (TX0 0610)	51,048,950	52,647,000	51,862,385	48,711,000
Real Property Tax	17,086,202		19,760,420	
Sales Tax	33,962,748		32,101,965	
PILOT (TY0 0610)	16,801,276	92,206,000	25,826,105	70,941,000
Real Property Tax	16,801,276		25,826,105	
Sub Total - ENTERPRISE FUND	183,302,499	395,164,000	194,995,777	356,640,000

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

Table 3-17, which follows, reports the certified revenues and fund balance use for the District’s Special Purpose (O-type) Revenue funds. The revenues reported in this table are District agency projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2019 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 2017. 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 2017 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 2017 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2018, 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 2019, 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 2020, FY 2021, and FY 2022. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

Table 3-17A presents actual revenues and end-of-fiscal year available fund balances information for FY 2016 and FY 2017 for the District’s Special Purpose Revenue funds. The table also identifies whether the fund is lapsing or non-lapsing. For the non-lapsing funds, the “Classification” column indicates whether the fund balance is Committed or Restricted. This classification is based on Statement No. 54 of the Governmental Accounting Standards Board (GASB): “The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority.”

A February 2015 DC Office of Revenue Analysis report (District of Columbia Special Purpose Revenue Funds Report) describes in some detail the Special Purpose Revenue funds listed in Table 3-17. 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>.

An update to the February 2015 report is currently being prepared and will be posted on the Office of the Chief Financial Officer web site upon its completion.

Table 3-17

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
		End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
		Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
		Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
A. Governmental Direction and Support											
Council of the District of Columbia (AB0)		2,865	0	0	0	0	0	0	0	0	0
0629	Council Reimbursement Fund	2,865	0	0	0	0	0	0	0	0	0
Office of the City Administrator (AE0)		0	480,000	0	480,000	550,000	0	550,000	550,000	550,000	550,000
0602	Independent Agencies	0	230,000	0	230,000	300,000	0	300,000	300,000	300,000	300,000
1243	Public-Private Partnership Administration Fund	0	250,000	0	250,000	250,000	0	250,000	250,000	250,000	250,000
DC Board of Ethics and Government Accountability (AG0)		194,561	120,000	30,000	150,000	122,652	30,000	152,652	120,000	120,000	120,000
0601	Board of Ethics and Accountability Fund (Fines)	89,454	30,000	30,000	60,000	30,000	30,000	60,000	30,000	30,000	30,000
0602	Lobbying Registration Fee Fund	105,107	90,000	0	90,000	92,652	0	92,652	90,000	90,000	90,000
Department of General Services (AM0)		630,420	8,242,303	630,420	8,872,724	8,376,988	0	8,376,988	8,332,710	8,332,710	8,332,710
1150	Utility Payments for Non-DC Agencies	0	4,080,298	0	4,080,298	4,166,794	0	4,166,794	4,166,794	4,166,794	4,166,794
1440	RFK & DC Armory Maintenance Fund	0	3,064,183	0	3,064,183	2,837,133	0	2,837,133	2,806,297	2,806,297	2,806,297
1460	Eastern Market Enterprise Fund	630,420	990,000	630,420	1,620,420	1,088,061	0	1,088,061	1,074,619	1,074,619	1,074,619
1500	Facilities Service Request Fund	0	107,823	0	107,823	285,000	0	285,000	285,000	285,000	285,000
Office of Finance and Resource Management (AS0)		0	442,218	0	442,218	472,147	0	472,147	472,147	472,147	472,147
1150	Utilities Payment for Non-DC Agencies	0	442,218	0	442,218	472,147	0	472,147	472,147	472,147	472,147
Office of the Chief Financial Officer (AT0)		28,378,439	44,172,839	9,619	44,182,458	44,792,771	785,922	45,578,693	45,394,777	45,523,108	45,661,706
0602	Payroll Service Fees	0	363,388	0	363,388	365,000	0	365,000	365,000	365,000	365,000
0603	Service Contracts	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
0605	Dishonored Check Fees	0	110,742	0	110,742	34,000	0	34,000	34,000	34,000	34,000
0606	Recorder of Deeds Surcharge	1,756,995	1,375,292	9,619	1,384,911	1,485,315	785,922	2,271,237	1,604,141	1,732,472	1,871,070
0608	Drug Pre Trust	0	8,000	0	8,000	8,136	0	8,136	8,136	8,136	8,136
0610	Bank Fees	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	6,000,000	6,000,000	6,000,000
0611	Tax Collection Fees	0	13,684,036	0	13,684,036	13,916,665	0	13,916,665	13,950,000	13,950,000	13,950,000
0613	Unclaimed Property Contingency Fund	0	3,844,380	0	3,844,380	4,125,479	0	4,125,479	4,200,000	4,200,000	4,200,000
0614	Defined Contribution Plan Administration	0	856,708	0	856,708	902,093	0	902,093	750,000	750,000	750,000
0619	DC Lottery Reimbursement	0	1,786,442	0	1,786,442	1,772,583	0	1,772,583	1,800,000	1,800,000	1,800,000
0623	OPEB Trust Administration	0	337,522	0	337,522	348,500	0	348,500	348,500	348,500	348,500
0626	Tobacco Fund Reimbursement	0	120,956	0	120,956	135,000	0	135,000	135,000	135,000	135,000
6115	OFT Central Collections Unit (CCU) O Type	26,621,444	14,985,374	0	14,985,374	15,000,000	0	15,000,000	15,000,000	15,000,000	15,000,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
A. Governmental Direction and Support (continued)										
Office of the Secretary (BA0)	0	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,000,000	1,000,000	1,000,000
1243 Distribution Fees	0	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,000,000	1,000,000	1,000,000
DC Department of Human Resources (BE0)	0	522,905	0	522,905	561,040	0	561,040	556,619	568,584	585,848
0615 Defined Benefits Retirement Program	0	322,455	0	322,455	345,004	0	345,004	341,655	348,488	358,942
0639 Agreement with Independent Agencies	0	100,250	0	100,250	103,233	0	103,233	103,258	106,355	109,546
1555 Reimbursables from Other Governments	0	100,200	0	100,200	112,802	0	112,802	111,707	113,741	117,359
Office of the Attorney General (CB0)	14,809,102	6,510,000	7,686,539	14,196,539	8,510,000	4,309,443	12,819,443	8,510,000	8,510,000	8,510,000
0603 Child Support - TANF/AFDC Collections	12,010,011	2,500,000	5,686,539	8,186,539	2,500,000	4,309,443	6,809,443	2,500,000	2,500,000	2,500,000
0604 Child Support - Reimbursements & Fees	188,408	0	0	0	0	0	0	0	0	0
0605 Child Support - Interest Income	2,428	0	0	0	0	0	0	0	0	0
0615 Nuisance Abatement Fund	0	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000
0616 Litigation Support Fund	2,608,255	3,000,000	2,000,000	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
0617 Attorney General Restitution Fund	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Office of Contracting and Procurement (PO0)	0	1,275,966	0	1,275,966	1,551,764	0	1,551,764	1,706,940	1,877,635	2,065,398
4010 DC Surplus Personal Property Sales Oper.	0	1,275,966	0	1,275,966	1,551,764	0	1,551,764	1,706,940	1,877,635	2,065,398
Captive Insurance Agency (RJ0)	460,147	35,000	163,471	198,471	73,000	137,811	210,811	70,000	70,000	70,000
1240 Captive Insurance Fund	460,147	35,000	163,471	198,471	73,000	137,811	210,811	70,000	70,000	70,000
Office of the Chief Technology Officer (TO0)	1,760,753	10,791,351	1,760,753	12,552,104	10,095,222	0	10,095,222	11,250,000	11,250,000	11,250,000
0602 DC NET Services Support	1,760,753	10,223,497	1,760,753	11,984,250	9,845,222	0	9,845,222	11,000,000	11,000,000	11,000,000
1200 SERVUS Program	0	567,854	0	567,854	250,000	0	250,000	250,000	250,000	250,000
Sub-total: Governmental Direction and Support	46,236,287	73,692,583	10,280,802	83,973,385	76,205,585	5,263,176	81,468,761	77,963,194	78,274,184	78,617,809

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
B. Economic Development and Regulation										
Office of Planning (BD0)	315,199	10,000	180,199	190,199	100,000	135,000	235,000	100,000	100,000	100,000
2001 Historic Landmark and Historic District Filing Fees	265,199	10,000	165,199	175,199	100,000	100,000	200,000	100,000	100,000	100,000
2002 Reimbursables from Other Governments	50,000	0	15,000	15,000	0	35,000	35,000	0	0	0
Commission on the Arts and Humanities (BX0)	332,754	0	133,000	133,000	0	199,000	199,000	0	0	0
0600 Special Purpose Revenue	332,754	0	133,000	133,000	0	199,000	199,000	0	0	0
Department of Employment Services (CF0)	21,683,502	37,274,515	5,847,918	43,122,433	33,540,810	7,611,998	41,152,808	33,029,327	33,029,327	36,029,327
0610 Workers' Compensation Special Fund	9,601,123	4,500,000	0	4,500,000	0	3,000,000	3,000,000	0	0	3,000,000
0611 Workers' Compensation Administration Fund	0	18,564,515	0	18,564,515	19,487,540	0	19,487,540	18,975,805	18,975,805	18,975,805
0612 UI Interest/Penalties	3,277,362	2,250,000	1,001,000	3,251,000	2,579,748	953,012	3,532,760	2,580,000	2,580,000	2,580,000
0618 Wage Theft	121,110	150,000	0	150,000	200,000	0	200,000	200,000	200,000	200,000
0619 DC Jobs Trust Fund	60,280	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000
0624 UI Administrative Assessment	8,623,626	11,750,000	4,846,918	16,596,918	11,213,522	3,658,986	14,872,508	11,213,522	11,213,522	11,213,522
Office of Cable TV, Film, Music, and Entertainment (C10)	3,783,129	12,095,000	3,783,129	15,878,129	13,000,000	0	13,000,000	13,100,000	13,200,000	13,300,000
0600 Special Purpose Revenue	3,783,129	12,095,000	3,783,129	15,878,129	13,000,000	0	13,000,000	13,100,000	13,200,000	13,300,000
Office of the Tenant Advocate (CQ0)	0	500,000	0	500,000	529,470	0	529,470	567,000	567,000	567,000
6000 Rental Unit Fee Fund	0	500,000	0	500,000	529,470	0	529,470	567,000	567,000	567,000
Dept. of Consumer and Regulatory Affairs (CR0)	19,439,831	31,115,000	7,025,867	38,140,867	33,546,104	5,377,790	38,923,894	32,315,000	33,245,000	32,815,000
6006 Nuisance Abatement	3,991,371	5,900,000	1,238,676	7,138,676	5,000,000	2,473,607	7,473,607	5,500,000	6,000,000	5,500,000
6008 Real Estate Guarantee and Education Fund	4,697,730	750,000	76,620	826,620	2,500,000	0	2,500,000	750,000	2,500,000	750,000
6009 Real Estate Appraisal Fee	4,781	215,000	0	215,000	35,000	54,899	89,899	215,000	35,000	215,000
6010 OPLA - Special Account	2,145,885	5,000,000	847,087	5,847,087	4,000,000	1,250,963	5,250,963	5,000,000	3,000,000	5,000,000
6012 Boxing Commission Revolving Account	0	150,000	0	150,000	82,104	0	82,104	150,000	80,000	150,000
6013 Basic Business License Fund	3,457,230	12,500,000	2,479,210	14,979,210	13,300,000	902,854	14,202,854	12,500,000	13,000,000	12,500,000
6020 Board of Engineers Fund	126,443	1,000,000	0	1,000,000	189,000	275,524	464,524	1,000,000	190,000	1,000,000
6030 Green Building Fund	1,148,255	2,000,000	722,120	2,722,120	1,920,000	419,943	2,339,943	2,000,000	1,900,000	2,000,000
6040 Corporate Recordation Fund	3,095,452	2,500,000	889,472	3,389,472	5,000,000	0	5,000,000	4,000,000	5,000,000	4,500,000
6045 Vending Regulations Fund	772,682	1,100,000	772,682	1,872,682	1,520,000	0	1,520,000	1,200,000	1,540,000	1,200,000

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
B. Economic Development and Regulation (continued)										
Dept. of Housing and Community Development (DB0)	588,049	5,142,951	0	5,142,951	3,633,812	0	3,633,812	3,634,905	3,627,354	3,619,830
0602 Home Purchase Assistance Program Repayment	588,049	1,596,951	0	1,596,951	1,596,951	0	1,596,951	1,601,236	1,602,696	1,603,998
0610 DHCD Unified Fund	0	2,546,000	0	2,546,000	2,036,861	0	2,036,861	2,033,669	2,024,658	2,015,832
6110 MOU with Office on Aging	0	1,000,000	0	1,000,000	0	0	0	0	0	0
Public Service Commission (DH0)	1,377,778	13,608,791	655,000	14,263,791	15,145,219	18,236	15,163,455	15,599,575	16,067,564	16,549,804
0631 Operating - Utility Assessment	1,339,542	13,608,791	635,000	14,243,791	15,145,219	0	15,145,219	15,599,575	16,067,564	16,549,804
0661 Allocation from PJM Settlement Fund	38,236	0	20,000	20,000	0	18,236	18,236	0	0	0
Office of the People's Counsel (DJ0)	629,593	8,062,744	315,000	8,377,744	8,970,586	0	8,970,586	8,970,586	8,970,586	8,970,586
0631 Advocate for Consumers	629,593	8,062,744	315,000	8,377,744	8,970,586	0	8,970,586	8,970,586	8,970,586	8,970,586
Office of the Deputy Mayor for Econ. Develop. (EBO)	28,908,598	18,470,961	18,620,308	37,091,269	12,580,547	8,296,222	20,876,768	12,355,000	12,355,000	12,355,000
0419 H Street NE Retail Priority Area Grant Fund	2,911,287	0	2,195,181	2,195,181	0	0	0	0	0	0
0603 St. Elizabeth's Redevelopment Fund	0	0	0	0	855,000	0	855,000	855,000	855,000	855,000
0609 Industrial Revenue Bond Program	1,325,938	1,500,000	49,976	1,549,976	1,318,775	0	1,318,775	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
0617 Walter Reed Reinvestment Fund	0	5,000,000	0	5,000,000	0	0	0	0	0	0
0632 AWC & NCRC Development (ED Special Account)	24,671,373	5,970,961	16,375,152	22,346,112	4,406,771	8,296,222	12,702,993	4,000,000	4,000,000	4,000,000
Department of Small and Local Business Development (EN0)	247,009	0	0	0	0	0	0	0	0	0
0632 Small Business Capital Access Fund	247,009	0	0	0	0	0	0	0	0	0
Business Improvements Districts Transfer (ID0)	0	47,000,000	0	47,000,000	55,000,000	0	55,000,000	55,000,000	55,000,000	55,000,000
2003 Business Improvement Districts (BIDS)	0	47,000,000	0	47,000,000	55,000,000	0	55,000,000	55,000,000	55,000,000	55,000,000
Alcoholic Beverage Regulation Administration (LQ0)	6,402,642	4,000,000	3,485,315	7,485,315	5,225,000	2,886,683	8,111,683	4,000,000	4,000,000	4,000,000
6017 ABC - Import and Class License Fees	6,402,642	4,000,000	3,485,315	7,485,315	5,225,000	2,886,683	8,111,683	4,000,000	4,000,000	4,000,000

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
B. Economic Development and Regulation (continued)										
Dept. of Insurance, Securities, and Banking (SR0)	15,012,180	23,519,548	4,465,808	27,985,356	26,791,078	2,000,000	28,791,078	27,594,810	28,422,655	29,275,334
2100 HMO Assessment	209,273	945,474	209,273	1,154,747	1,162,759	0	1,162,759	1,197,642	1,233,571	1,270,578
2200 Insurance Assessment	1,607,157	6,829,345	1,606,805	8,436,150	8,565,898	0	8,565,898	8,822,875	9,087,561	9,360,188
2350 Securities and Banking Fund	0	13,156,725	0	13,156,725	14,426,648	0	14,426,648	14,859,447	15,305,231	15,764,388
2800 Captive Insurance	0	2,588,004	0	2,588,004	2,635,773	0	2,635,773	2,714,846	2,796,292	2,880,180
2910 Foreclosure Mediation Fund	111,750	0	0	0	0	0	0	0	0	0
2911 Foreclosure Mediation Fund (Temporary)	649,730	0	649,730	649,730	0	0	0	0	0	0
2950 Capital Access Fund	4,316,966	0	0	0	0	0	0	0	0	0
2951 Loan Participation Fund	8,117,305	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	0	0
Sub-total: Economic Development and Regulation	98,720,264	200,799,510	44,511,545	245,311,055	208,062,625	26,524,929	234,587,553	206,266,203	208,584,486	212,581,881
C. Public Safety and Justice										
Metropolitan Police Department (FA0)	2,042,812	7,400,000	800,000	8,200,000	7,400,000	800,000	8,200,000	7,363,978	7,363,978	7,363,978
1555 Reimbursable from Other Governments	0	1,900,000	0	1,900,000	1,900,000	0	1,900,000	1,863,978	1,863,978	1,863,978
1614 Miscellaneous	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000
7278 Asset Forfeiture	2,042,812	0	800,000	800,000	0	800,000	800,000	0	0	0
Fire and Emergency Medical Services Dept. (FB0)	5,044	2,088,747	5,044	2,093,790	1,765,500	0	1,765,500	1,765,500	1,765,500	1,765,500
0601 FEMS Reform Fund	0	983,000	0	983,000	983,000	0	983,000	983,000	983,000	983,000
1200 Automated Ext Defib Reg Fee Fund	5,044	500	5,044	5,544	500	0	500	500	500	500
1555 Reimbursable from Other Governments	0	378,247	0	378,247	255,000	0	255,000	255,000	255,000	255,000
1613 Other Revenue (CPR Training)	0	27,000	0	27,000	27,000	0	27,000	27,000	27,000	27,000
6100 Special Events	0	700,000	0	700,000	500,000	0	500,000	500,000	500,000	500,000
Department of Corrections (FLO)	2,936,426	25,360,191	1,200,581	26,560,772	20,800,000	450,000	21,250,000	20,800,000	20,800,000	20,800,000
0600 Corrections Trustee Reimbursement	1,734,222	23,143,130	724,741	23,867,871	18,500,000	0	18,500,000	18,500,000	18,500,000	18,500,000
0601 Concession Income	0	2,050,000	0	2,050,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
0602 Welfare Account	751,722	30,000	210,901	240,901	300,000	450,000	750,000	300,000	300,000	300,000
0605 Correction Reimbursement - Juveniles	450,482	137,061	264,939	402,000	0	0	0	0	0	0

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
C. Public Safety and Justice (continued)										
Office of Victim Services and Justice Grants (FO0)	4,957,012	750,000	2,084,999	2,834,999	1,080,000	2,128,034	3,208,034	1,080,000	1,080,000	1,080,000
0620 Crime Victims Assistance Fund	4,932,489	750,000	2,084,999	2,834,999	1,080,000	2,103,511	3,183,511	1,080,000	1,080,000	1,080,000
0621 Dom. Violence Shelter & Transition Housing Fund	24,523	0	0	0	0	24,523	24,523	0	0	0
Office of Unified Communications (UC0)	8,623,181	11,550,000	5,189,809	16,739,809	11,550,000	2,746,020	14,296,020	11,550,000	11,550,000	11,550,000
1630 911 & 311 Assessments	7,437,247	11,000,000	4,988,083	15,988,083	11,000,000	1,761,812	12,761,812	11,000,000	11,000,000	11,000,000
1631 Prepaid Wireless 911 Charges	1,185,934	550,000	201,726	751,726	550,000	984,208	1,534,208	550,000	550,000	550,000
Sub-total: Public Safety and Justice	18,564,474	47,148,938	9,280,433	56,429,371	42,595,500	6,124,054	48,719,554	42,559,478	42,559,478	42,559,478
D. Public Education System										
District of Columbia Public Library (CEO)	3,337,521	1,055,000	460,000	1,515,000	905,000	450,878	1,355,878	915,000	965,000	965,000
0104 Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140 Restricted Gifts and Donations	7,318	0	0	0	0	0	0	0	0	0
1601 Albert Atwood Memorial Fund	6,162	0	0	0	0	0	0	0	0	0
1602 Thomas J Brown Memorial Fund	5,551	0	0	0	0	0	0	0	0	0
1603 Kathleen Dillon Frazee Memorial Trust Fund	4,344	0	0	0	0	0	0	0	0	0
1604 Frederick McReynolds Trust Fund	723	0	0	0	0	0	0	0	0	0
1605 Miner Trust Fund	2,903	0	0	0	0	0	0	0	0	0
1606 Theodore W Noyes Trust Fund	19,070	0	0	0	0	0	0	0	0	0
1607 Henry Pastor Memorial Trust Fund	167	0	0	0	0	0	0	0	0	0
1608 Georgetown Peabody	1,276,751	0	0	0	0	0	0	0	0	0
1609 Sophy Carr Stanton Memorial Trust Fund	18,969	0	0	0	0	0	0	0	0	0
1610 Hattie M Strong Trust Fund	3,233	0	0	0	0	0	0	0	0	0
1611 Womens Anthropological Society Trust - DCPL	25,539	0	0	0	0	0	0	0	0	0
1612 Miscellaneous	321,061	0	0	0	0	0	0	0	0	0
1613 Henrietta Winant Trust Fund	5,674	0	0	0	0	0	0	0	0	0
1614 Marion F Rockefeller Gift	429	0	0	0	0	0	0	0	0	0
6108 Copies and Printing	447,279	100,000	210,000	310,000	0	200,878	200,878	10,000	10,000	10,000
6150 SLD E-Rate Reimbursement	1,186,487	850,000	250,000	1,100,000	850,000	250,000	1,100,000	850,000	850,000	850,000
6160 Revenue Generating Activities	0	105,000	0	105,000	55,000	0	55,000	55,000	105,000	105,000

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
D. Public Education System (continued)										
District of Columbia Public Schools (GA0)	15,957,758	8,182,779	6,800,602	14,983,381	7,365,984	2,765,576	10,131,560	7,662,905	7,973,278	8,309,344
0602 ROTC	1,126,249	842,904	1,125,878	1,968,782	868,191	0	868,191	894,237	921,064	948,696
0607 Custodial	0	422,383	0	422,383	443,503	0	443,503	465,678	488,962	513,410
0609 Security	0	866,034	0	866,034	959,959	0	959,959	1,086,354	1,216,716	1,362,722
0611 Cafeteria	0	930,475	0	930,475	995,608	0	995,608	1,065,301	1,139,872	1,219,663
0613 Vending Machine Sales	0	58,129	0	58,129	62,198	0	62,198	66,552	71,210	76,195
0621 Parking Fees	0	169,198	0	169,198	177,658	0	177,658	186,541	195,868	205,661
0633 DHHS Afterschool Program - Copayment	731,696	750,000	726,498	1,476,498	787,500	0	787,500	826,875	868,219	911,630
0634 E-Rate Education Fund	2,912,790	2,821,367	2,912,790	5,734,157	2,821,367	0	2,821,367	2,821,367	2,821,367	2,821,367
0640 DCPS Nonprofit School Fund Service	11,187,023	1,322,289	2,035,437	3,357,726	250,000	2,765,576	3,015,576	250,000	250,000	250,000
Public Charter School Board (GB0)	0	9,109,827	0	9,109,827	8,524,878	0	8,524,878	8,524,878	8,524,878	8,524,878
6632 Administrative Fees	0	9,109,827	0	9,109,827	8,524,878	0	8,524,878	8,524,878	8,524,878	8,524,878
Office of the State Superintendent of Education (GD0)	13,762,722	1,174,793	434,515	1,609,308	1,000,974	0	1,000,974	1,000,974	1,000,974	1,000,974
0603 State Superintendent of Education Fees	0	252,000	0	252,000	200,000	0	200,000	200,000	200,000	200,000
0610 Charter School Credit Enhancement Fund	13,328,207	0	0	0	0	0	0	0	0	0
0618 Student Residency Verification Fund	434,515	520,000	434,515	954,515	520,000	0	520,000	520,000	520,000	520,000
0620 Child Development Facilities Fund	0	127,775	0	127,775	0	0	0	0	0	0
6007 Site Evaluation	0	275,018	0	275,018	280,974	0	280,974	280,974	280,974	280,974
District of Columbia State Athletics Commission (GL0)	149,333	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
0619 State Athletic Acts Program & Office Fund	149,333	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
Sub-total: Public Education System	33,207,334	19,622,399	7,695,117	27,317,517	17,896,836	3,216,454	21,113,291	18,203,757	18,564,130	18,900,196

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
		End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
		Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
		Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
E. Human Support Services											
Department of Parks and Recreation (HA0)		1,651,761	2,700,000	1,651,761	4,351,761	2,800,000	0	2,800,000	2,900,000	3,000,000	3,100,000
0602	Enterprise Fund Account	1,651,761	2,700,000	1,651,761	4,351,761	2,800,000	0	2,800,000	2,900,000	3,000,000	3,100,000
Department of Health (HC0)		12,538,681	19,783,283	4,518,574	24,301,857	23,219,181	5,010,483	28,229,664	19,230,584	22,383,965	19,781,084
0605	SHPDA Fees	935,033	748,955	0	748,955	713,488	934,088	1,647,576	708,975	723,155	737,618
0606	Vital Records Revenue	0	2,535,908	0	2,535,908	2,717,433	0	2,717,433	2,664,849	2,718,146	2,772,508
0632	Pharmacy Protection	2,296,946	2,350,272	969,107	3,319,379	2,962,314	1,327,839	4,290,153	2,920,718	2,979,132	3,038,715
0633	Radiation Protection	0	855,000	0	855,000	742,924	0	742,924	742,924	742,924	742,924
0641	Other Medical Licenses and Fees	0	556,800	0	556,800	497,178	0	497,178	491,342	501,169	511,192
0643	Board of Medicine	6,317,795	8,542,902	3,549,467	12,092,369	11,320,638	2,748,556	14,069,194	7,427,496	10,367,040	7,546,046
0644	Spay and Neutering Fund	29,419	0	0	0	0	0	0	0	0	0
0655	SHPDA Admission Fee	286	466,574	0	466,574	384,171	0	384,171	368,324	368,324	368,324
0656	EMS Fees	0	74,942	0	74,942	98,925	0	98,925	98,285	100,250	102,255
0661	ICF/MR Fees and Fines	50,602	111,729	0	111,729	120,561	0	120,561	122,972	125,432	127,940
0662	Civic Monetary Penalties	1,320,887	0	0	0	0	0	0	0	0	0
0673	DOH - Regulatory Enforcement Fund	128,275	0	0	0	0	0	0	0	0	0
0676	Communicable and Chronic Disease Fund	1,459,438	3,540,201	0	3,540,201	3,661,549	0	3,661,549	3,684,699	3,758,393	3,833,561
Department of Health Care Finance (HT0)		852,564	3,668,083	0	3,668,083	2,955,610	0	2,955,610	2,930,970	2,976,658	3,023,328
0631	Medicaid Collections - 3rd Party Liability	202,688	2,146,143	0	2,146,143	865,835	0	865,835	876,450	902,743	929,825
0632	Bill of Rights - Grievance and Appeals	606,957	1,406,644	0	1,406,644	1,972,445	0	1,972,445	1,939,386	1,958,779	1,978,367
0634	Assessment Fund	42,918	115,296	0	115,296	117,329	0	117,329	115,135	115,135	115,135
Department of Human Services (JA0)		493,522	1,100,000	493,522	1,593,522	1,032,431	0	1,032,431	1,032,431	1,032,431	1,032,431
0603	SSI Payback	493,522	800,000	493,522	1,293,522	832,431	0	832,431	832,431	832,431	832,431
0613	Food Stamps Collection - Fraud	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
0629	Agreement with Independent Agencies	0	100,000	0	100,000	0	0	0	0	0	0
Department on Disabilities Services (JM0)		1,916,849	7,300,000	0	7,300,000	7,300,000	1,816,147	9,116,147	7,300,000	7,300,000	7,300,000
0610	Vocational Rehab. Service Reimbursement	0	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
0611	Cost of Care - Non-Medicaid Clients	1,829,422	6,000,000	0	6,000,000	6,000,000	1,816,147	7,816,147	6,000,000	6,000,000	6,000,000
0616	Randolph Shepherd Unassigned Facilities	87,427	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
E. Human Support Services (continued)										
Child and Family Services Agency (RLO)	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
0601 H.U.M.N. - Human Res. - ES	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Department of Behavioral Health (RMO)	552,288	4,234,099	0	4,234,099	2,351,648	0	2,351,648	2,351,648	2,351,648	2,351,648
0610 DMH Federal Beneficiary Reimbursement	0	3,909,099	0	3,909,099	1,826,648	0	1,826,648	1,826,648	1,826,648	1,826,648
0640 DMH Medicare and 3rd Party Reimbursement	552,288	300,000	0	300,000	500,000	0	500,000	500,000	500,000	500,000
0641 DMH Enterprise Fund	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
Office of Veterans Affairs (VAO)	14,934	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
0600 Office of Veterans Affairs Fund	14,934	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
Sub-total: Human Support Services	18,020,599	39,790,465	6,663,857	46,454,322	40,663,869	6,826,630	47,490,499	36,750,633	40,049,701	37,593,490
F. Public Works										
Department of Transportation (KA0)	9,632,577	29,261,895	3,869,683	33,131,578	23,532,750	0	23,532,750	29,132,750	29,132,750	29,132,750
6000 General "O" Type Revenue Sources	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
6030 DC Circulator Bus System	56,168	3,100,000	0	3,100,000	3,100,000	0	3,100,000	3,100,000	3,100,000	3,100,000
6031 DC Circulator Bus System - NPS Mall Route	413,520	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
6140 Tree Fund	720,820	1,200,000	720,820	1,920,820	572,750	0	572,750	572,750	572,750	572,750
6555 Mall Tunnel Lighting	0	260,000	0	260,000	260,000	0	260,000	260,000	260,000	260,000
6901 DDOT Enterprise Fund - Non Tax Revenues	2,432,298	7,310,577	1,607,298	8,917,875	6,900,000	0	6,900,000	6,900,000	6,900,000	6,900,000
6903 Bicycle Sharing Fund	2,328,884	6,700,000	0	6,700,000	7,200,000	0	7,200,000	7,200,000	7,200,000	7,200,000
6905 Parking Meter Pay by Phone Transaction Fee	0	3,491,318	0	3,491,318	3,300,000	0	3,300,000	3,300,000	3,300,000	3,300,000
6909 Transportation Infrastructure Mitigation	3,231,421	5,000,000	1,092,099	6,092,099	0	0	5,600,000	5,600,000	5,600,000	5,600,000
6910 Vision Zero Pedestrian and Bicycle Safety	449,466	500,000	449,466	949,466	500,000	0	500,000	500,000	500,000	500,000
Washington Metropolitan Area Transit Authority (KE0)	2,563,863	45,200,000	2,563,863	47,763,863	43,000,000	0	43,000,000	43,000,000	43,000,000	43,000,000
0601 Parking Meter WMATA	2,563,863	45,200,000	2,563,863	47,763,863	43,000,000	0	43,000,000	43,000,000	43,000,000	43,000,000
District Dept. of Energy and the Environment (KG0)	60,157,878	76,094,136	20,652,612	96,746,748	67,881,433	35,392,586	103,274,019	71,243,102	71,243,102	71,243,102
0602 Air Quality Construction Permits	29,644	60,000	10,923	70,923	49,521	18,720	68,241	50,000	50,000	50,000
0603 Fishing License	149,029	96,706	20,000	116,706	96,706	11,311	108,017	96,705	96,705	96,705
0609 LUST Trust Fund	323,384	0	35,000	35,000	0	35,000	35,000	0	0	0

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues	Revenues
F. Public Works (continued)											
District Dept. of Energy and the Environment (KG0) - continued											
0634	Soil Erosion/Sediment Control	424,447	1,280,367	0	1,280,367	1,309,415	424,447	1,733,862	1,290,000	1,290,000	1,290,000
0645	Pesticide Product Registration	1,799,234	2,388,977	475,088	2,864,065	2,091,937	1,324,146	3,416,083	2,091,937	2,091,937	2,091,937
0646	Storm Water Fees	1,462,550	2,023,693	690,054	2,713,747	2,023,693	772,497	2,796,190	2,024,000	2,024,000	2,024,000
0647	Mold Assessment and Remediation Fund	50,354	42,867	50,354	93,221	42,867	0	42,867	42,867	42,867	42,867
0650	Product Stewardship Fund	120,001	124,000	120,001	244,001	124,010	0	124,010	124,010	124,010	124,010
0654	Storm Water Permit Review	10,798,704	12,592,184	2,005,659	14,597,843	9,592,185	5,692,545	15,284,730	12,592,184	12,592,184	12,592,184
0655	Storm Water in Lieu Fee	38	850,000	0	850,000	399,962	38	400,000	400,000	400,000	400,000
0662	Renewable Energy Development Fund	32,193,058	26,571,510	11,576,441	38,147,951	20,000,000	20,616,617	40,616,617	20,000,000	20,000,000	20,000,000
0663	Clean Land Fund/Brownfield Revitalization	2,891,761	338,440	1,610,895	1,949,335	338,440	769,210	1,107,650	338,440	338,440	338,440
0667	Wetlands Fund	1,701,817	1,000	1,056,644	1,057,644	1,000	515,752	516,752	1,000	1,000	1,000
0670	Anacostia River Clean Up Fund	3,513,569	2,550,484	1,119,998	3,670,482	2,050,484	2,393,569	4,444,053	2,550,484	2,550,484	2,550,484
0680	Payments from Independent Agencies	0	97,353	0	97,353	105,086	0	105,086	0	0	0
6201	Economy II	0	26,000	0	26,000	26,000	0	26,000	26,000	26,000	26,000
6202	Residential Aid Discount (RAD)	0	131,628	0	131,628	135,853	0	135,853	131,454	131,454	131,454
6203	Residential Essential Services (RES)	0	131,754	0	131,754	135,985	0	135,985	131,582	131,582	131,582
6204	WASA Utility Discount Program	0	131,912	0	131,912	136,152	0	136,152	131,740	131,740	131,740
6400	DC Municipal Aggregation Program	150,632	150,875	89,516	240,391	150,875	61,116	211,991	150,875	150,875	150,875
6500	Benchmarking Enforcement Fund	93,720	32,331	78,081	110,412	33,770	15,638	49,409	32,331	32,331	32,331
6700	Sustainable Energy Trust Fund	4,009,859	21,277,466	1,450,719	22,728,185	21,037,492	2,559,140	23,596,632	21,037,493	21,037,493	21,037,493
6800	Energy Assistance Trust Fund	440,668	5,000,000	257,828	5,257,828	5,000,000	182,840	5,182,840	5,000,000	5,000,000	5,000,000
6900	Special Energy Assessment Fund	5,411	194,589	5,411	200,000	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000
Department of Public Works (KT0)		6,278,424	8,687,552	4,044,378	12,731,930	7,283,272	500,000	7,783,272	7,075,000	7,075,000	7,075,000
6000	General "O" Type Revenue Sources	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
6010	Super Can Program	172,638	150,000	139,238	289,238	150,000	0	150,000	150,000	150,000	150,000
6072	District Recycle Program	0	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6082	Solid Waste Disposal Fee Fund	6,105,787	5,402,713	3,905,140	9,307,853	4,780,324	500,000	5,280,324	4,600,000	4,600,000	4,600,000
6591	Clean City Fund	0	2,309,839	0	2,309,839	1,527,948	0	1,527,948	1,500,000	1,500,000	1,500,000
Department of Motor Vehicles (KV0)		1,527,450	9,064,577	496,692	9,561,269	9,065,771	1,014,681	10,080,452	8,875,016	8,875,016	8,875,016
6000	General "O" Type Revenue Sources	0	3,168,139	0	3,168,139	2,922,614	0	2,922,614	2,915,201	2,915,201	2,915,201
6100	Fee - Out-of-State Vehicle Registration	0	245,816	0	245,816	161,975	0	161,975	161,975	161,975	161,975
6258	Motor Vehicle Inspection Station	1,527,450	5,650,622	496,692	6,147,314	5,981,182	1,014,681	6,995,863	5,797,840	5,797,840	5,797,840

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	End of	FY 2018	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2021	FY 2022
	Year Fund	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
F. Public Works (continued)										
Department of For-Hire Vehicles (TC0)	2,874,521	9,546,644	510,000	10,056,644	9,735,137	2,200,000	11,935,137	9,832,288	9,930,411	10,029,515
2100 Justice Department Fingerprints	0	22,000	0	22,000	20,000	0	20,000	20,000	20,000	20,000
2400 Public Vehicles for Hire Consumer Service	2,874,521	9,524,644	510,000	10,034,644	9,715,137	2,200,000	11,915,137	9,812,288	9,910,411	10,009,515
Sub-total: Public Works	83,034,713	177,854,804	32,137,228	209,992,033	160,498,363	39,107,267	199,605,630	169,158,156	169,256,279	169,355,383
G . Financing and Other										
DS0 6462 Public Space Rental Fees for Debt Service	0	5,531,000	0	5,531,000	5,753,000	0	5,753,000	5,983,000	7,777,000	8,089,000
EZ0 6100 Convention Center Hotel Ground Lease Payment	0	1,498,341	0	1,498,341	3,415,469	0	3,415,469	3,729,981	4,212,863	4,305,546
KZ0 6330 Transfer Dedicated Capital Revenues (ROW)	0	0	0	0	2,750,000	0	2,750,000	8,424,000	2,946,050	5,657,000
PA0 0600 Cable TV - Paygo	0	1,000,000	0	1,000,000	0	0	0	0	0	0
PA0 0654 Storm Water Permit Review - Paygo	0	0	0	0	3,000,000	0	3,000,000	0	0	0
PA0 0670 Anacostia River Clean Up Fund - Paygo	0	0	0	0	500,000	0	500,000	0	0	0
PA0 6140 Tree Fund - Paygo	0	0	0	0	452,000	0	452,000	0	0	0
PA0 6330 Local Transportation Revenue (ROW) - Paygo	0	45,244,121	0	45,244,121	42,494,121	0	42,494,121	36,820,121	42,298,071	39,587,121
PA0 6909 Transportation Infrastructure Mitigation	0	0	0	0	5,600,000	0	5,600,000	0	0	0
PA0 6913 PEPCO Cost-Sharing Fund (DC PLUG)	0	20,000,000	0	20,000,000	30,000,000	0	30,000,000	30,000,000	30,000,000	30,000,000
Sub-total: Financing and Other	0	73,273,462	0	73,273,462	93,964,590	0	93,964,590	84,957,102	87,233,984	87,638,667
District-Wide Total	297,783,671	632,182,160	110,568,983	742,751,143	639,887,367	87,062,510	726,949,877	635,858,523	644,522,242	647,246,905

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

						FY 2016	FY 2016	FY 2017	FY 2017
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
						Type	Classification	Revenue	Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT						42,056,634	38,624,888	45,603,083	46,236,287
ABO	COUNCIL OF THE DISTRICT OF COLUMBIA	0629	COUNCIL REIMBURSEMENT FUND	Non Lapsing	Committed			2,865	2,865
AEO	CITY ADMINISTRATOR / DEPUTY MAYOR	0602	INDEPENDENT AGENCIES	Lapsing	Not Applicable	330,000		330,000	
		1243	PUBLIC-PRIVATE PARTNERSHIP ADMIN FUND	Non Lapsing	Committed			50,000	
AGO	DC BD OF ETHICS AND GOVT ACCOUNTABILITY	0601	BOARD OF ETHICS AND ACCOUNTABILITY FUND	Non Lapsing	Committed	22,635	72,887	16,540	89,454
		0602	LOBBYING REGISTRATION FEE FUND	Non Lapsing	Committed	89,249	156,665	100,176	105,107
AMO	DEPARTMENT OF GENERAL SERVICES	1150	UTILITY PAYMENTS FOR NON-DC AGENCIES	Lapsing	Not Applicable	2,380,612		3,121,092	
		1440	RFK & DC ARMORY MAINTENANCE FUND	Lapsing	Not Applicable	2,054,911		2,055,456	
		1459	RENT	Repealed	Not Applicable	2,540			
		1460	EASTERN MARKET ENTERPRISE FUND	Non Lapsing	Committed	893,702	497,029	941,795	630,420
		1500	FACILITIES SERVICE REQUEST FUND	Lapsing	Not Applicable	106,107		212,635	
ASO	OFFICE OF FINANCE & RESOURCE MGMT	1150	UTILITIES PAYMENT FOR NON-DC AGENCIES	Lapsing	Not Applicable	240,132		224,311	
ATO	OFFICE OF THE CHIEF FINANCIAL OFFICER	0602	PAYROLL SERVICE FEES	Lapsing	Not Applicable	351,151		345,243	
		0603	SERVICE CONTRACTS	Lapsing	Not Applicable	1,110,704		1,081,409	
		0605	DISHONORED CHECK FEES	Lapsing	Not Applicable	32,632		22,062	
		0606	RECORDER OF DEEDS SURCHARGE	Non Lapsing	Committed	1,311,628	1,920,173	1,523,099	1,756,995
		0608	DRUG PRE TRUST	Lapsing	Not Applicable	6,565		5,928	
		0610	BANK FEES	Lapsing	Not Applicable	4,532,235		2,561,566	
		0611	TAX COLLECTION FEES	Lapsing	Not Applicable	2,353,009		1,706,051	
		0613	UNCLAIMED PROPERTY CONTINGENCY FUND	Lapsing	Not Applicable	1,727,811		1,827,846	
		0614	DEFINED CONTRIBUTION PLAN ADMINISTRATION	Lapsing	Not Applicable	688,211		517,633	
		0619	DC LOTTERY REIMBURSEMENT	Lapsing	Not Applicable	1,529,938		602,050	
		0626	TOBACCO FUND REIMBURSEMENT	Lapsing	Not Applicable	85,000		85,000	
		6115	OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	Semi Lapsing	Semi Committed	8,367,698	21,397,428	13,134,928	26,621,444
BAO	OFFICE OF THE SECRETARY	1243	DISTRIBUTION FEES	Lapsing	Not Applicable	912,465		1,023,901	
BE0	DC DEPARTMENT OF HUMAN RESOURCES	0615	DEFINED BENEFITS RETIREMENT PROGRAM	Lapsing	Not Applicable	188,341		204,778	
		0639	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	297,169		168,590	
		1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	106,301		27,868	
CBO	OFFICE OF THE ATTORNEY GENERAL	0603	CHILD SPT - TANF/AFDC COLLECTIONS	Non Lapsing	Committed	2,220,767	11,485,888	2,392,664	12,010,011
		0604	CHILD SPT-REIMBURSEMENTS & FEES	Non Lapsing	Committed	0	188,408	0	188,408
		0605	CHILD SPT - INTEREST INCOME	Non Lapsing	Committed		2,428		2,428
		0615	NUISANCE ABATEMENT	Semi Lapsing	Committed	700	62,041		
		0616	LITIGATION SUPPORT FUND	Semi Lapsing	Committed	617,179	617,179	4,113,365	2,608,255
POO	OFFICE OF CONTRACTING AND PROCUREMENT	4010	DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing	Not Applicable	378,176		459,741	
RJO	MEDICAL LIABILITY CAPTIVE INS AGENCY	1240	CAPTIVE INSURANCE FUND	Non Lapsing	Committed	106,681	382,563	77,584	460,147
TOO	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	0602	DC NET SERVICES SUPPORT	Non Lapsing	Committed	7,988,829	1,842,199	6,436,843	1,760,753
		1200	SERV US PROGRAM	Lapsing	Not Applicable	1,023,557		230,065	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

						FY 2016	FY 2016	FY 2017	FY 2017
						Actual	End of Year	Actual	End of Year
				Type	Classification	Revenue	Fund Balance	Revenue	Fund Balance
ECONOMIC DEVELOPMENT AND REGULATION						209,643,242	121,472,878	201,832,355	98,720,264
BDO	OFFICE OF PLANNING	2001	HIST. LANDMARK & HIST. DIST. FILING FEES	Non Lapsing	Committed	108,300	265,112	99,620	265,199
		2002	REIMBURSABLES FROM OTHER GOVERNMENTS	Non Lapsing	Committed			75,000	50,000
BXO	COMMISSION ON ARTS & HUMANITIES	0600	SPECIAL PURPOSE REVENUE	Non Lapsing	Committed		332,754		332,754
CFO	DEPARTMENT OF EMPLOYMENT SERVICES	0610	WORKERS' COMPENSATION SPECIAL FUND	Non Lapsing	Restricted	4,542,417	5,285,716	6,892,039	9,601,123
		0611	WORKERS' COMPENSATION ADMIN.	Non Lapsing	Restricted	16,244,486		15,052,699	
		0612	U. I. INTEREST/PENALTIES	Semi Lapsing	Restricted	2,375,868	2,440,757	2,904,714	3,277,362
		0618	WAGE THEFT	Non Lapsing	Committed	29,850	29,850	171,110	121,110
		0619	DC JOBS TRUST FUND	Non Lapsing	Committed			60,280	60,280
		0624	UI ADMINISTRATIVE ASSESSMENT	Non Lapsing	Restricted	11,643,803	15,192,072	12,145,461	8,623,626
CIO	OFFICE OF CABLE TV,FILM,MUSIC & ENTNMENT	0600	SPECIAL PURPOSE REVENUE	Non Lapsing	Committed	11,283,590	6,704,862	13,471,179	3,783,129
		0610	PRODUCTION SUPPORT	Inactive-Lapsing	Not Applicable	113,719		87,540	
CRO	DEPT. OF CONSUMER AND REGULATORY AFFAIRS	6006	NUISANCE ABATEMENT	Non Lapsing	Committed	5,935,343	4,001,145	6,531,288	3,991,371
		6008	R-E GUAR. & EDUC. FUND	Non Lapsing	Committed	779,517	4,053,173	2,497,673	4,697,730
		6009	R-E APPRAISAL FEE	Non Lapsing	Committed	216,641	1,578,354	35,400	4,781
		6010	OPLA - SPECIAL ACCOUNT	Non Lapsing	Committed	5,433,615	3,424,140	2,998,090	2,145,885
		6011	SPECIAL EVENTS REVOLVING	Lapsing	Not Applicable	52,074		38,394	
		6012	BOXING COMMISSION-REVOLVING ACCOUNT	Lapsing	Not Applicable	173,220		71,937	
		6013	BASIC BUSINESS LICENSE FUND	Non Lapsing	Committed	13,180,407	4,228,174	12,865,857	3,457,230
		6014	FIRE PROTECTION SPECIAL REVOLVING	Repealed	Not Applicable	124,569		115,118	
		6020	BOARD OF ENGINEERS FUND	Non Lapsing	Committed	1,050,320	817,250	189,202	126,443
		6030	GREEN BUILDING FUND	Non Lapsing	Committed	2,024,426	1,363,718	1,896,147	1,148,255
		6040	CORPORATE RECORDATION FUND	Non Lapsing	Committed	4,358,470	2,461,526	5,115,631	3,095,452
		6045	VENDING REGULATION FUND	Non Lapsing	Committed	1,198,809	1,143,747	1,213,585	772,682
DBO	DEPT. OF HOUSING AND COMM. DEVELOPMENT	0602	HPAP - REPAY	Non Lapsing	Committed	1,445,086	1,477,388	1,435,435	588,049
		0610	DHCB UNIFIED FUND	Non Lapsing	Committed	2,770,653	1,688,055	1,999,771	
DHO	PUBLIC SERVICE COMMISSION	0631	OPERATING - UTILITY ASSESSMENT	Non Lapsing	Committed	12,573,393	846,645	13,338,357	1,339,542
		0661	ALLOCATION FROM PJM SETTLEMENT FUND	Non Lapsing	Restricted		38,236		38,236
DJO	OFFICE OF PEOPLE'S COUNSEL	0631	ADVOCATE FOR CONSUMERS	Non Lapsing	Committed	7,630,103	1,010,943	7,519,498	629,593
EBO	DEPUTY MAYOR FOR PLANNING AND ECON DEV	0419	H ST RETAIL PRIORITY AREA GRANT FUND	Non Lapsing	Committed	10,183,303	2,195,181	8,330,918	2,911,287
		0602	SOCCER STADIUM FINANCING FUND	Non Lapsing	Committed		15,022,169		
		0609	INDUSTRIAL REVENUE BOND PROGRAM	Non Lapsing	Committed	1,479,620	2,683,783	1,394,080	1,325,938
		0632	AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT)	Non Lapsing	Committed	21,265,057	24,493,812	9,113,359	24,671,373
ENO	DEPT OF SMALL & LOCAL BUSINESS DEVELOPMT	0632	SMALL BUSINESS CAPITAL ACCESS FUND	Non Lapsing	Committed			247,009	247,009
IDO	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	2003	BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Lapsing	Not Applicable	28,507,042		27,403,754	
LQO	ALCOHOLIC BEVERAGE REGULATION ADMIN.	6017	ABC - IMPORT AND CLASS LICENSE FEES	Non Lapsing	Committed	7,857,089	6,877,123	5,724,789	6,402,642

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

						FY 2016	FY 2016	FY 2017	FY 2017
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
Type			Classification			Revenue	Fund Balance	Revenue	Fund Balance
ECONOMIC DEVELOPMENT AND REGULATION (continued)									
SR0	DEPART OF INSURANCE, SECURITIES & BANKING	2100	HMO ASSESSMENT	Non Lapsing	Committed	906,763	150,439	1,057,015	209,273
		2200	INSURANCE ASSESSMENT	Non Lapsing	Committed	5,711,176	2,067,534	6,009,683	1,607,157
		2300	SECURITIES BROKER/DEALER LICENSES	Lapsing	Not Applicable	3,319,770		3,693,562	
		2350	SECURITIES AND BANKING FUND	Lapsing	Not Applicable	8,905,647		9,144,611	
		2500	INVESTMENT ADVISORS LICENSES	Lapsing	Not Applicable	546,065		558,390	
		2600	SECURITIES REGISTRATION FEES	Lapsing	Not Applicable	13,575,444		13,523,064	
		2800	CAPTIVE INSURANCE	Lapsing	Not Applicable	2,021,298		2,241,946	
		2910	FORECLOSURE MEDIATION FUND	Non Lapsing	Committed	12,350	117,900	11,750	111,750
		2911	FORECLOSURE MEDIATION FUND (TEMPORARY)	Non Lapsing	Restricted		1,604,451		649,730
		2950	CAPITAL ACCESS FUND	Non Lapsing	Restricted	44,413	4,301,967	14,999	4,316,966
		2951	LOAN PARTICIPATION FUND	Non Lapsing	Restricted	19,525	3,574,902	4,542,402	8,117,305
						35,751,175	21,189,359	38,680,145	18,564,474
PUBLIC SAFETY AND JUSTICE									
FA0	METROPOLITAN POLICE DEPARTMENT	1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	722,301		846,486	
		1614	MISCELLANEOUS	Lapsing	Not Applicable	4,381,252		4,121,877	
		1650	MONETARY EVIDENCE	Lapsing	Not Applicable	13			
		7278	ASSET FORFEITURE	Non Lapsing	Restricted	224,110	2,015,812	675,587	2,042,812
FBO	FIRE AND EMERGENCY MEDICAL SERVICES	1200	AUTOMATED EXT DEFIB REG FEE FUND	Non Lapsing	Committed	4,944	4,944	100	5,044
		1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable			90,909	
		1613	OTHER REVENUE	Lapsing	Not Applicable	25,800		28,706	
		6100	SPECIAL EVENTS	Lapsing	Not Applicable	552,421		278,492	
FLO	DEPARTMENT OF CORRECTIONS	0600	CORRECTIONS TRUSTEE REIMBURSEMENT	Non Lapsing	Committed	15,826,433	2,071,725	17,507,444	1,734,222
		0601	CONCESSION INCOME	Non Lapsing	Committed	927,134		1,506,721	
		0602	WELFARE ACCOUNT	Non Lapsing	Committed	93,605	721,282	315,973	751,722
		0605	CORRECTIONS REIMBURSEMENT - JUVENILES	Non Lapsing	Restricted	610,966	538,267	211,182	450,482
FO0	OFFICE OF VICTIM SVCS AND JUSTICE GRANTS	0620	CRIME VICTIMS ASSISTANCE FUND	Non Lapsing	Restricted	422,018		1,311,434	4,932,489
		0621	DOM VIOLENCE SHELTER&TRANS HOUSING FUND	Non Lapsing	Restricted				24,523
FO0	DEPUTY MAYOR FOR PUBLIC SAFETY & JUSTICE	0620	CRIME VICTIMS ASSISTANCE FUND	Inactive	Restricted		4,744,859		
		0621	DOM VIOLENCE SHELTER&TRANS HOUSING FUND	Inactive	Restricted		1,024,523		
FVO	MOTOR VEHICLE THEFT PREVENTION COMM	0601	INSURANCE VIOLATION FINES	Repealed	Not Applicable	80,793		25,090	
UC0	OFFICE OF UNIFIED COMMUNICATIONS	1630	911 & 311 ASSESSMENTS	Non Lapsing	Committed	11,283,867	6,937,911	11,187,070	7,437,247
		1631	PREPAID WIRELESS 911 CHARGES	Non Lapsing	Committed	595,519	3,130,037	573,072	1,185,934

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

					FY 2016	FY 2016	FY 2017	FY 2017
					Actual	End of Year	Actual	End of Year
					Revenue	Fund Balance	Revenue	Fund Balance
		Type	Classification					
PUBLIC EDUCATION SYSTEM					8,757,515	29,616,090	9,321,238	33,207,334
CEO	DC PUBLIC LIBRARY	0104	GIFTS-DONATIONS	Non Lapsing	Restricted		5,863	5,863
		0140	RESTRICTED GIFTS AND DONATIONS	Non Lapsing	Restricted		7,318	7,318
		1601	ALBERT ATWOOD MEMORIAL FUND	Non Lapsing	Restricted	70	5,717	135
		1602	THOMAS J BROWN MEMORIAL FUND	Non Lapsing	Restricted	63	5,162	133
		1603	KATHLEEN DILLON FRAZE MEM TRUST FUND	Non Lapsing	Restricted	49	4,030	104
		1604	FREDERICK MCREYNOLDS TRUCT FUND	Non Lapsing	Restricted	8	671	17
		1605	MINER TRUST FUND	Non Lapsing	Restricted	33	2,693	69
		1606	THEODORE W NOYES TRUST FUND	Non Lapsing	Restricted	217	17,691	456
		1607	HENRY PASTOR MEMORIAL TRUST FUND	Non Lapsing	Restricted	2	154	4
		1608	GEORGETOWN PEABODY	Non Lapsing	Restricted	28,426	1,184,315	30,596
		1609	SOPHY CARR STANTON MEM TRUST FUND	Non Lapsing	Restricted	216	17,597	454
		1610	HATTIE M STRONG TRUST FUND	Non Lapsing	Restricted	37	2,999	77
		1611	WOMENS ANTROPOLOGICAL SOCIETY TRST-DCPL	Non Lapsing	Restricted	291	23,693	611
		1612	MISCELLANEOUS	Non Lapsing	Restricted	3,679	297,839	7,695
		1613	HENRIETTA WINANT TRUST FUND	Non Lapsing	Restricted	65	5,264	136
		1614	MARION F. ROCKEFELLER GIFT	Non Lapsing	Restricted	5	398	10
		6108	COPIES AND PRINTING	Non Lapsing	Committed	192,404	410,878	186,401
		6150	SLD E-RATE REIMBURSEMENT	Non Lapsing	Restricted	828,061	791,841	918,818
		6160	REVENUE GENERATING ACTIVITIES	Lapsing	Not Applicable	106,176		51,345
GAO	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	0602	ROTC	Non Lapsing	Restricted	865,305	311,837	814,413
		0607	CUSTODIAL	Lapsing	Not Applicable	344,455		402,270
		0609	SECURITY	Lapsing	Not Applicable	662,026		773,245
		0611	CAFETERIA	Lapsing	Not Applicable	762,897		869,603
		0613	VENDING MACHINE SALES	Lapsing	Not Applicable	46,071		60,735
		0621	PARKING FEES	Lapsing	Not Applicable	160,091		125,477
		0633	DHHS AFTERSCHOOL PROG-COPAYMENT	Non Lapsing	Committed	493,250	10,452	721,243
		0634	E-RATE EDUCATION FUND	Non Lapsing	Restricted	2,201,594	91,423	2,821,367
		0640	DCPS NONPROFIT SCHOOL FOOD SERVICE	Non Lapsing	Restricted	456,843	12,028,368	324,534
GDO	STATE SUPERINTENDENT OF EDUCATION (OSSE)	0603	STATE SUPERINTENDENT OF EDUCATION FEES	Lapsing	Not Applicable	166,147		223,693
		0604	GED TESTING FEES	Repealed	Not Applicable	40,794		0
		0610	CHARTER SCHOOL CREDIT ENHANCEMENT FUND	Non Lapsing	Restricted	387,561	13,303,843	24,363
		0618	STUDENT RESIDENCY VERIFICATION FUND	Non Lapsing	Committed	522,265	936,913	358,131
		0619	STATE ATHLETIC ACTS PROG & OFFICE FUND	Non Lapsing	Committed	98,210	149,132	96,229
		6007	SITE EVALUATION	Lapsing	Not Applicable	306,577		331,699
		6011	PRE-K PROGRAM ASSISTANCE FUND	Repealed	Not Applicable	83,625		177,175

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

		Type	Classification	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance		
HUMAN SUPPORT SERVICES				33,783,084	15,846,110	39,215,849	18,020,599		
HAO	DEPARTMENT OF PARKS AND RECREATION	0602	ENTERPRISE FUND ACCOUNT	Non Lapsing	Committed	2,654,028	1,868,425	2,772,584	1,651,761
HCO	DEPARTMENT OF HEALTH	0605	SHPDA FEES	Non Lapsing	Committed	1,145,965	942,379	871,730	935,033
		0606	VITAL RECORDS REVENUE	Lapsing	Not Applicable	2,548,699		2,616,023	
		0612	FOOD HANDLERS CERTIFICATION	Repealed	Not Applicable	420,980		0	
		0614	ADJUDICATION FINES	Lapsing	Not Applicable	135,531		97,755	
		0632	PHARMACY PROTECTION	Non Lapsing	Committed	1,199,973	1,968,189	2,892,628	2,296,946
		0633	RADIATION PROTECTION	Lapsing	Not Applicable	102,014		216,399	
		0638	ANIMAL CONTROL DOG LICENSE FEES	Repealed	Not Applicable	68,914		0	
		0641	OTHER MEDICAL LICENSES AND FEES	Repealed	Not Applicable	557,290		528,324	
		0643	BOARD OF MEDICINE	Non Lapsing	Committed	7,754,321	3,951,197	10,981,642	6,317,795
		0644	NON-LAPSING: SPAY AND NEUTERING FUND	Non Lapsing	Committed		12,813	16,606	29,419
		0649	HEALTH FACILITY FEE	Repealed	Not Applicable	214,908		0	
		0655	SHPDA ADMISSION FEE	Non Lapsing	Committed	407,616	26,899	387,709	286
		0656	EMS FEES	Lapsing	Not Applicable	124,192		95,649	
		0661	ICF / MR FEES & FINES	Non Lapsing	Committed	142,503	202,503	135,541	50,602
		0662	CIVIC MONETARY PENALTIES	Non Lapsing	Restricted	111,186	831,370	489,517	1,320,887
		0673	DOH - REGULATORY ENFORCEMENT FUND	Partial Repealed	Restricted	26,342	176,473	28,275	128,275
		0676	COMMUNICABLE AND CHRONIC DISEASE	Non Lapsing	Committed			2,303,840	1,459,438
HTO	DEPARTMENT OF HEALTH CARE FINANCE	0631	MEDICAID COLLECTIONS-3RD PARTY LIABILITY	Non Lapsing	Committed	2,149,294	595,296	1,061,747	202,688
		0632	BILL OF RIGHTS-(GRIEVANCE & APPEALS)	Non Lapsing	Committed	871,257	755,352	793,477	606,957
		0633	MEDICAID RECOVERY AUDIT CONTRACTOR	Non Lapsing	Committed		142	0	
		0634	ASSESSMENT FUND	Non Lapsing	Committed	115,135	58,954	58,053	42,918
		0653	DC GENERAL COLLECTIONS	Repealed	Not Applicable	245		420	
JAO	DEPARTMENT OF HUMAN SERVICES	0603	SSI PAYBACK	Non Lapsing	Committed	871,340	2,427,153	793,522	493,522
		0613	FOOD STAMPS COLLECTION-FRAUD	Lapsing	Not Applicable	228,045		245,377	
		0629	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	767,000		447,132	
JMO	DEPARTMENT ON DISABILITY SERVICES	0610	VOCATION REHAB SERVICE REIMBURSEMENT	Lapsing	Not Applicable	104,475		53,056	
		0611	COST OF CARE-NON-MEDICAID CLIENTS	Non Lapsing	Restricted	5,694,389	1,826,647	5,416,032	1,829,422
		0616	RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Non Lapsing	Restricted	1,114,245	14,648	1,158,303	87,427
RLO	CHILD AND FAMILY SERVICES AGENCY	0601	H.U.M.N. - HUMAN RES. - ES	Non Lapsing	Restricted	1,200,000		1,200,000	
RMO	DEPARTMENT OF BEHAVIORAL HEALTH	0610	DMH FEDERAL BENEFICIARY REIMBURSEMENT	Lapsing	Not Applicable	2,650,601		3,021,655	
		0640	DMH MEDICARE & 3RD PARTY REIMBURSEMENT	Non Lapsing	Restricted	384,682	168,429	508,838	552,288
		0641	DMH ENTERPRISE FUND	Lapsing	Not Applicable	11,805		18,426	
VAO	OFFICE OF VETERANS AFFAIRS	0600	OFFICE OF VETERANS AFFAIRS FUND	Non Lapsing	Committed	6,110	19,240	5,590	14,934

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

						FY 2016	FY 2016	FY 2017	FY 2017
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
		Type	Classification						
PUBLIC WORKS						142,417,800	125,347,012	151,238,142	83,034,713
KA0	DEPARTMENT OF TRANSPORTATION	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	648,524		562,055	
		6140	TREE FUND	Non Lapsing	Committed	1,399,905	1,891,882	572,734	720,820
		6555	MALL TUNNEL LIGHTING	Lapsing	Not Applicable	246,010		236,283	
		6901	DDOT ENTERPRISE FUND-NON TAX REVENUES	Non Lapsing	Committed	7,516,235	5,697,764	6,028,875	2,432,298
		6903	BICYCLE SHARING FUND	Non Lapsing	Committed	5,576,291	-61,528	9,126,645	2,328,884
		6905	PARKING METER PAY BY PHONE TRANSN FEE	Lapsing	Not Applicable	0		5,800,000	
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Non Lapsing	Committed	912,084	3,131,421	100,000	3,231,421
		6910	VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non Lapsing	Committed	500,065	268,627	500,000	449,466
KE0	MASS TRANSIT SUBSIDIES	6061	PARKING METER WMATA	Non Lapsing	Committed	42,546,549	4,442,230	42,907,195	2,563,863
		6030	WASH MET AREA TRANSIT AUTHORITY PROJECTS	Non Lapsing	Committed	3,140,431	56,168	1,898,196	56,168
		6031	DC CIRCULATOR FUND - NPS MALL ROUTE	Non Lapsing	Committed	56,853	56,853	356,667	413,520
		6501	WMATA OPERATIONS SUPPORT FUND	Non Lapsing	Committed		35,777,018	0	
KGO	DEPARTMENT OF ENERGY AND ENVIRONMENT	0602	AIR QUALITY CONSTRUCTION PERMITS	Non Lapsing	Restricted	35,212	67,864	20,426	29,644
		0603	FISHING LICENSE	Non Lapsing	Restricted	94,423	235,142	96,705	149,029
		0609	LUST TRUST FUND	Non Lapsing	Restricted		328,384		323,384
		0634	SOIL EROSION/SEDIMENT CONTROL	Non Lapsing	Committed	1,280,946	448,232	1,280,367	424,447
		0645	PESTICIDE PRODUCT REGISTRATION	Non Lapsing	Committed	2,184,826	1,819,088	2,388,977	1,799,234
		0646	STORM WATER FEES	Non Lapsing	Committed	1,694,490	1,003,724	1,989,524	1,462,550
		0647	MOLD ASSESSMENT AND REMEDIATION FUND	Non Lapsing	Committed	7,487	7,487	42,867	50,354
		0650	PRODUCT STEWARDSHIP FUND	Non Lapsing	Committed			124,000	120,001
		0654	STORM WATER PERMIT REVIEW	Non Lapsing	Restricted	6,633,331	23,249,535	8,092,184	10,798,704
		0655	STORMWATER IN LIEU FEE	Non Lapsing	Restricted	5,812	5,812	8,034	38
		0662	RENEWABLE ENERGY DEVELOPMENT FUND	Non Lapsing	Committed	19,921,033	23,347,682	15,883,168	32,193,058
		0663	CLEAN LAND FUND/BROWNFIELD REVITALIZATIO	Non Lapsing	Committed	131,301	4,126,554	338,440	2,891,761
		0667	WETLANDS FUND	Semi Lapsing	Committed	5,461	1,495,687	501,000	1,701,817
		0670	ANACOSTIA RIVER CLEAN UP FUND	Non Lapsing	Committed	902,579	3,539,231	2,550,483	3,513,569
		0680	PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	32,481		84,078	
		6201	ECONOMY II	Non Lapsing	Committed	25,970		25,882	
		6202	RESIDENTIAL AID DISCOUNT (RAD)	Lapsing	Not Applicable	107,493		124,823	
		6203	RESIDENTIAL ESSENTIAL SERVICES (RES)	Lapsing	Not Applicable	107,493		124,823	
		6204	WASA UTILITY DISCOUNT PROGRAM	Lapsing	Not Applicable	107,644		124,823	
		6400	DC MUNICIPAL AGGREGATION PROGRAM	Non Lapsing	Committed	180,836	125,069	150,874	150,632
		6500	BENCHMARKING ENFORCEMENT FUND	Non Lapsing	Committed	39,258	39,258	54,462	93,720
		6700	SUSTAINABLE ENERGY TRUST FUND	Non Lapsing	Committed	20,483,782	5,230,362	21,687,493	4,009,859
		6800	ENERGY ASSISTANCE TRUST FUND	Non Lapsing	Committed	2,045,237	524,794	2,044,304	440,668
		6900	SPECIAL ENERGY ASSESSMENT FUND	Non Lapsing	Committed	35,987	3,223	125,470	5,411

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

						FY 2016	FY 2016	FY 2017	FY 2017
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
			Type	Classification					
PUBLIC WORKS (continued)									
KTO	DEPARTMENT OF PUBLIC WORKS	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	305,509		353,050	
		6010	SUPER CAN PROGRAM	Non Lapsing	Committed	114,239	39,238	133,399	172,638
		6072	DISTRICT RECYCLE PROGRAM	Lapsing	Not Applicable	304,059		269,020	
		6082	SOLID WASTE DISPOSAL FEE FUND	Non Lapsing	Committed	4,290,791	4,905,140	4,469,226	6,105,787
		6591	CLEAN CITY FUND	Lapsing	Not Applicable	1,627,439		1,756,304	
KVO	DEPARTMENT OF MOTOR VEHICLES	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	3,115,240		2,915,279	
		6100	FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing	Not Applicable	245,451		160,463	
		6258	MOTOR VEHICLE INSPECTION STATION	Non Lapsing	Committed	5,093,470	1,142,173	5,759,351	1,527,450
TCO	DEPARTMENT OF FOR-HIRE VEHICLES	2100	JUSTICE DEPARTMENT FINGERPRINTS	Lapsing	Not Applicable	15,296		6,336	
		2400	PUBLIC VEHICLES FOR HIRE CONSUMER SERVIC	Non Lapsing	Committed	8,700,279	2,402,899	9,463,856	2,874,521
						61,147,100	0	62,475,874	0
FINANCING AND OTHER									
DSO	REPAYMENT OF LOANS AND INTEREST	6462	PUBLIC SPACE RENTAL FEES FOR DEBT SRVC	Lapsing	Not Applicable	5,114,000		5,319,000	
EZO	CONVENTION CENTER TRANSFER	6100	CONVENTION CENTER HOTEL GROUND LEASE PMT	Lapsing	Not Applicable			187,293	
PAO	PAY GO - CAPITAL	0600	SPECIAL PURPOSE REVENUE FUND	Inactive	Not Applicable	1,900,000			
		0609	IRB REVENUE FOR PAYGO	Lapsing	Not Applicable			737,570	
		0654	STORM WATER PERMIT REVIEW - PAYGO	Lapsing	Not Applicable	4,500,000		4,500,000	
		0667	WETLANDS FUND	Lapsing	Not Applicable			500,000	
		0670	ANACOSTIA RIVER CLEAN UP FUND	Lapsing	Not Applicable	1,500,000			
		6140	TREE FUND (EST DC ACT 14-614)	Lapsing	Not Applicable			452,000	
		6330	LOCAL TRANSPORTATION REVENUE - PAYGO	Lapsing	Not Applicable	45,162,445		45,244,121	
		6901	DDOT ENTERPRISE FUND NON TAX REVENUES	Lapsing	Not Applicable	1,309,891		972,307	
		6903	BICYCLE SHARING FUND	Inactive	Not Applicable	1,164,100			
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Lapsing	Not Applicable	496,663		4,563,584	
Grand Total						533,556,533	352,096,337	548,366,686	297,783,671

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2018

TAX	DESCRIPTION	RATE (As of 1/1/2018)	FY 2017 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 \$73,350 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>\$2,427,742</p> <p>Amount is net of \$45,587 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>\$63,305</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>14.8% – 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 4.75% 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>\$1,150,763</p> <p>Amount is net of transfers to: the Convention Center (\$138,128), the Tax Increment Financing (TIF) Fund (\$32,102), the Ballpark Revenue Fund (\$17,764), WMATA (\$74,167), Healthy Schools Fund (\$4,266), ABRA (\$1,170) and the Healthy DC Fund (\$835)</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2018 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2018)	FY 2017 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	\$6,641
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 (\$2.94 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 \$0.022 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).	\$29,530
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.	\$45,915
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. DC Code Citation: Title 47, Chapter 18.	First \$10,000 = 4.0% \$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000 \$40,000 < \$60,000 = \$2,200 + 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	\$1,958,277
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. DC Code Citation: Title 47, Chapter 18.	8.25% of taxable income \$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million	\$389,218

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2018 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2018)	FY 2017 REVENUE (\$ in thousands)
UNINCORPORATED BUSINESS FRANCHISE TAX	<p>Tax on the net income of unincorporated businesses with gross receipts more than \$12,000. A 30% salary allowance for owners and a \$5,000 exemption are deductible from net income to arrive at taxable income.</p> <p>A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt.</p> <p>DC Code Citation: Title 47, Chapter 18.</p>	<p>8.25% 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>	\$165,027
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>DC Code Citation: Title 47, Chapter 25.</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>\$130,186</p> <p>Amount is net of \$7,938 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>DC Code Citation: Title 47, Chapter 39.</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>\$47,059</p> <p>Amount is net of \$2,484 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>DC Code Citation: Title 31; Title 47, Chapter 26.</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>\$62,745</p> <p>Amount is net of \$45,467 Healthy DC Fund Transfer.</p>
ESTATE TAX	<p>Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death.</p> <p>DC Code Citation: Title 47, Chapter 37.</p>	<p>Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.</p> <p>The estate tax threshold now conforms to the federal level.</p>	\$41,215

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2018 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2018)	FY 2017 REVENUE (\$ in thousands)
DEED RECORDATION TAX	<p>Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property.</p> <p><i>DC 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: Rate of 0.725% to eligible first-time homebuyers for properties purchased for less than \$625,000.</p> <p>Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$213,087</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$37,653).</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>DC 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>\$160,336</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$28,445).</p>
CO-OP RECORDATION	<p>Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax.</p> <p><i>DC Code Citation: Title 42, Chapter 11.</i></p>	<p>2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than \$400,000, the rate of the tax is 2.2%.</p>	<p>\$5,792</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>\$15,544</p>
PUBLIC SPACE RENTAL	<p>Tax on the commercial use of publicly owned property between the property line and the street.</p> <p><i>DC 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>\$32,468</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2018 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2018)	FY 2017 REVENUE (\$ in thousands)
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District. DC Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue. Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	\$0 Amount is net of \$13,949 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. DC 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 \$31,107 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 \$26,099 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 \$4,913 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, 2017. DC Code Citation: Title 44, Chapter 6D	0.448% 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, 2017. DC 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 \$5,528 Hospital Provider Fee Fund transfer.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report. Year Ended September 30, 2017.

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Tax Expenditure Budget

FY 2018 - FY 2021

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

This report, which estimates the revenue forgone due to tax expenditures in fiscal years 2018 through 2021,³ covers more than 200 separate tax provisions.

The Importance of Tax Expenditures

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

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

The District took a major step in scrutinizing local tax expenditures with the passage of DC Law 20-155, which requires the Office of the Chief Financial Officer (OCFO) to review all DC tax expenditures (such as abatements, credits, and exemptions) on a five-year cycle. The OCFO must summarize the purpose of each provision, estimate the revenue foregone, examine the impacts on the District’s economy and social welfare, and offer recommendations about whether to maintain, revise, or repeal the tax preference. Pursuant of the legislation, to date, the Office of Revenue Analysis has issued 2 reports: 2015 District of Columbia Housing Tax Expenditure Review, and the District of Columbia 2016 Tax Expenditure Review: Environment, Public Safety, Transportation, and Tax Administration and Equity Provisions. The third report titled District of Columbia 2017 Tax Expenditure Review: Economic Development Tax Provisions is expected to be published sometime in 2018.

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

² See DC Official Code § 47-318(6).

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

Since the previous tax expenditure budget was published in 2016, policymakers have established thirteen new local tax expenditures. These involve: (1) real property tax exemption for real property leased by foundations to colleges and universities, (2) Walker Jones real property tax abatement, (3) real property tax exemption to continuing care retirement community, (4) first-time homebuyer recordation tax benefit- local portion only, (5) real property tax exemption to Women's National Democratic Club, (6) gross receipts tax exemption on insurance products sold to the District government, (7) vault tax exemption, (8) waive public space permit fees to civic associations, (9) deed recordation tax exemption to Hill East Community Garden, (10) real property tax exemption to Jubilee Ontario Apartments, (11) one-time public space rental forgiveness for public space rental fees levied against the public space location 801 13th Street, N.W., (12) a one-time real property tax forgiveness to Our Lady of Perpetual Help, and (13) DC low-income housing tax credits. Since the previous report, policymakers repealed two local tax expenditures: income tax credit for farm to food donations and real property tax exemption to Se Verna, LLC. Additionally, as of January 1, 2018 the District conformed to the Internal Revenue Tax Code on the individual income standard deduction, personal exemption, state death tax credit, and estate tax exclusion, which are now included in the federal conformity tax expenditure.

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

The tax expenditure budget aims to subject tax preferences to some scrutiny that is not as rigorous as direct appropriations. The itemization of tax expenditures provides policymakers with a more complete picture of how the government uses its resources and should help officials consider ways to reallocate resources more effectively. For example, if ineffective or outmoded tax expenditures were eliminated, policymakers could free up resources to expand high-priority direct spending programs or cut tax rates. This exercise is designed to provide policymakers with the information they need about tax expenditures to make sound fiscal policy decisions.

Structure of the Tax Expenditure Budget

The tax expenditure budget for FY 2018 – FY 2021 is presented in Table 3-19 at the end of this section. The table classifies each tax expenditure by the type of tax and provides the statutory authority, year of enactment, policy area, and estimated revenue loss for fiscal years 2018 through 2021. In addition, an expanded version of the tax expenditure budget, which describes the purpose, structure, and eligibility criteria for each provision, will be published by the Office of Revenue Analysis (ORA) and posted on the CFO's internet site at www.cfo.dc.gov.

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

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

- exclusions, which are items that are not considered part of a taxpayer's gross income for tax purposes, even though they increase his or her resources or wealth. Exclusions do not have to be reported on a tax return but still cause adjusted gross income to be lower than it otherwise would be. Employer contributions to health and retirement plans are examples.
- exemptions, which are per-person reductions in taxable income that taxpayers can claim because of their status or circumstances (such as being a senior citizen).
- adjustments, which are reductions in taxable income that are available to all tax filers who meet certain criteria, regardless of whether they itemize their deductions. Adjustments are also known as "above-the-line" deductions and are entered on the tax return.

- deductions, which are reductions to taxable income that must be itemized on the tax form. This option is not available to those who choose the standard deduction.
- subtractions, which are reductions from federal adjusted gross income that are used to derive District of Columbia adjusted gross income. Subtractions reflect income that is taxed by the federal government but not by the DC government.
- credits, which reduce tax liability directly instead of reducing the amount of income subject to taxation. Credits can be refundable (if the amount of the credit exceeds tax liability, the taxpayer gets the difference as a direct refund) or non-refundable (the amount of the credit cannot exceed tax liability).
- abatements, which are reductions in tax liability (typically real property tax liability) that are often applied on a percentage basis or through a negotiated process.
- deferrals, which delay the recognition of income to a future year or years. Because they shift the timing of tax payments, deferrals function like interest-free loans to the taxpayer.
- rebates, which are refunds provided to qualifying taxpayers as a separate payment (as contrasted with tax credits that are first applied as a reduction of tax liability).
- special rules, a category that is used for federal tax expenditures that involve blended tax rates or special accounting procedures and do not fit neatly into any other category.

Each tax expenditure was also classified by one of 14 policy or program areas, such as education, health, social policy, and transportation. The policy areas largely mirror the categories used by the Joint Committee on Taxation (JCT) of the U.S. Congress, the Congressional Research Service (CRS), and the United States Department of Treasury to facilitate comparisons. Nevertheless, the categories were modified and expanded in several cases to make them more relevant to the District of Columbia. For example, the “business and commerce” category used by the JCT was changed to “economic development” to reflect a policy focus of importance in the District, and a “public safety” category was added (there are no public safety tax expenditures at the federal level).

The policy areas with the largest number of federal conformity provisions are economic development (29 tax expenditures), income security (16), education (12), employment (8), international commerce (7), and health (7). Nevertheless, the ordering of federal conformity tax expenditures by estimated revenue loss for each policy area (FY 2018) produces a different ranking. Income security provisions account for the largest estimated revenue loss due to the forgone revenue from employer pension contributions and earnings plans. International commerce provisions rank second in revenue loss for federal conformity provisions, followed by health, housing and economic development. Many federal tax expenditures that are classified under economic development concern the definition or timing of different types of business income, expenses, reserves, and depreciation.

The local tax provisions can be divided into two groups: the categorical and the individual tax provisions. Categorical provisions, or those which anyone who is eligible may take advantage of, constitute the majority of the District’s forgone revenue due to tax expenditure provisions. Individual tax expenditures are those provisions for which an individual entity or organization was awarded a tax preference based on specific circumstances. The four policy areas with the largest number of categorical tax expenditures are housing (32 tax expenditures), economic development (18), social policy (18), and general law (16). Once again, the ordering of local tax expenditures by estimated revenue loss for each policy area produces a different ranking.⁴ Tax preferences targeted to general law make up the largest category of District spending through the tax code. General law includes provisions directed to federal and state governments including buildings owned by the federal and state government, charities, foreign governments including embassies, and cemeteries. Tax preferences for social

⁴ The estimated revenue loss in these calculations was for FY 2018.

policy, including sales and property tax exemptions for churches and nonprofit organizations, as well as the sales tax exemption for groceries, comprise the second largest aggregate amount of spending through the tax code by policy area. Housing tax preferences make up the third largest aggregate amount of forgone revenue in indirect tax expenditure, which includes the homestead deduction, cap on housing assessment increases, property tax credit for low-income homeowners and renters, and a tax credit for senior citizens and persons with disabilities. Thus far, 45 individual tax expenditures have been identified, of which 32 are housing related. The total individual tax expenditure revenue forgone is \$23.0 million for the 2018 fiscal year.

Important Caveats

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

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

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

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

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

Methodology

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

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

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

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

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

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

Table 3-19

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates (Individual and Corporate Income Taxes)

No	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
Federal Exclusions								
1	Capital gains on assets transferred at death	Economic development	1921	1001, 1002, 1014, 1015, 1023, 1040, 1221, and 1222	\$35,263	\$36,037	\$36,584	\$36,948
2	Capital gains on assets transferred as a gift	Economic development	1921	1015	\$7,015	\$6,769	\$6,609	\$6,566
3	Cash accounting, other than agriculture	Economic development	1916	446 and 448	\$2,761	\$2,761	\$2,876	\$2,876
4	Credit union income	Economic development	1937	501(c)(14) and 12 USC 1768	\$4,706	\$4,953	\$5,050	\$5,266
5	Distribution from redemption of stock to pay taxes imposed at death	Economic development	1950	303	too small	too small	too small	too small
6	Gain on like-kind exchanges	Economic development	1921	1031	\$15,047	\$15,825	\$16,608	\$17,426
7	Imputed interest	Economic development	1964	63(e), 483, 1274, 1 and 1274A	\$43	\$43	\$50	\$50
8	Interest on small-issue qualified private-activity bonds	Economic development	1968	103, 141, 144, and 146	\$428	\$428	\$428	\$428
9	Magazine, paperback, and record returns	Economic development	1978	458	too small	too small	too small	too small
10	Small business stock gains	Economic development	1993	1202	\$1,169	\$1,421	\$1,605	\$1,742
11	Discharge of certain student loan debt	Education	1984	108(f), 20 USC 1087ee(a)(5) and 42 USC 2541-1(g)(3)	\$120	\$120	\$132	\$132
12	Earnings of Coverdell education savings accounts	Education	1998	530	\$120	\$120	\$120	\$120
13	Earnings of qualified tuition programs	Education	1997	529	\$2,565	\$2,793	\$3,033	\$3,273
14	Employer-provided education assistance	Education	1978	127	\$924	\$973	\$1,022	\$1,081
15	Employer-provided tuition reduction	Education	1984	117(d)	\$295	\$295	\$295	\$295
16	Interest on education savings bonds	Education	1988	135	\$22	\$22	\$22	\$29
17	Interest on state and local private-activity bonds issued to finance education facilities	Education	1986	103, 141, 142(k), 145, 146, and 501(c)(3)	\$2,410	\$2,462	\$2,474	\$2,609
18	Interest on state and local private-activity student loan bonds	Education	1965	103, 141, 144(b), and 146	\$758	\$758	\$758	\$758

(Continued on next page)

Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates (Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
	Federal Exclusions (continued)							
19	Scholarship and fellowship income	Education	1954	117	\$4,088	\$4,184	\$4,376	\$4,556
20	Cafeteria plan benefits	Employment	1974	125	\$33,311	\$34,097	\$35,375	\$36,455
21	Employee awards	Employment	1986	74(c) and 274(j)	\$393	\$393	\$393	\$393
22	Employee stock ownership plans	Employment	1974	401(a)(28), 404(a)(9), 404(k), 415(c)(6), 512 (e), 1042, 4975(d)(3), 4978, and 4979A	\$3,584	\$3,682	\$3,682	\$3,682
23	Employer-paid meals and lodging (other than military)	Employment	1918	119 and 132(e)(2)	\$4,903	\$5,061	\$5,198	\$5,346
24	Housing allowance for ministers	Employment	1921	107 and 265	\$786	\$786	\$786	\$786
25	Miscellaneous fringe benefits	Employment	1984	117(d) and 132	\$7,861	\$8,058	\$8,254	\$8,451
26	Spread of acquisition of stock under incentive stock option plans and employee stock purchase plans	Employment	1981	422 and 423	(\$1,604)	(\$1,604)	(\$1,749)	(\$1,749)
27	Voluntary employees' beneficiary association income	Employment	1928	419, 419A, 501(a), 501(c)(9), and 4976	\$2,555	\$2,653	\$2,751	\$2,850
28	Interest on state and local private-activity bonds issued to support energy facilities	Energy	1980	103, 141, 142(f), and 146	too small	too small	too small	too small
29	Accrued interest on savings bonds	General fiscal assistance	1951	454(c)	\$682	\$675	\$668	\$668
30	Allocation of interest expenses attributable to tax-exempt bond interest by financial institutions (bonds interest for private nonprofit educational facilities)	General fiscal assistance	2009	141, 265(a), 265(b), and 291(e)	\$811	\$811	\$811	\$811
31	Interest on public-purpose state and local bonds	General fiscal assistance	1913	103, 141, and 146	\$30,589	\$31,204	\$31,423	\$33,215
32	Employer contributions for medical insurance premiums and medical care	Health	1918	105, 106, and 125	\$169,995	\$177,463	\$186,209	\$195,544
33	Interest on state and local private-activity bonds issued to support non-profit hospital construction	Health	1913	103, 141, 145(b), 145(c), 146, and 501(c)(3)	\$3,627	\$3,704	\$3,723	\$3,930
34	Medical care and TriCare medical insurance for military dependents, retirees, retiree dependents, and veterans	Health	1986	112 and 134	\$1,338	\$1,383	\$1,472	\$1,517

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates (Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
	Federal Exclusions (Continued)							
35	Capital gain on sale of principal residence	Housing	1997	121	\$48,410	\$50,585	\$53,338	\$56,527
36	Interest on state and local private-activity bonds issued to finance housing	Housing	1980	103, 141, 143, and 146	\$2,700	\$2,897	\$2,897	\$2,897
37	Compensatory damages for physical injury or sickness	Income security	1918	104(a)(2) - 104(a)(5)	\$1,670	\$1,769	\$1,769	\$1,769
38	Disaster mitigation payments	Income security	2005	139	too small	too small	too small	too small
39	Employer contributions for premiums on accident and disability insurance	Income security	1954	105 and 106	\$4,520	\$4,717	\$4,913	\$5,110
40	Employer contributions for premiums on group-term life insurance	Income security	1920	79	\$4,225	\$4,324	\$4,422	\$4,520
41	Employer pension contributions and earnings plans	Income security	1921	401-407, 410-418E, and 457	\$113,297	\$127,545	\$143,562	\$162,225
42	Income of trusts to finance supplemental unemployment benefits	Income security	1960	501(17)(A)	\$29	\$39	\$39	\$49
43	Public assistance cash benefits	Income security	1933	N.A./administrative	\$576	\$595	\$614	\$643
44	Roth IRA earnings and distributions	Income security	1997	219, 408 and 408A	\$4,294	\$4,648	\$5,102	\$5,607
45	Social Security and Railroad Retirement benefits	Income security	1938	86	\$19,130	\$20,256	\$21,516	\$22,866
46	Survivor annuities paid to families of public safety officers	Income security	1997	101(h)	too small	too small	too small	too small
47	Workers' compensation benefits	Income security	1918	104(a)(1)	\$9,866	\$9,934	\$10,003	\$10,072
48	Active income of controlled foreign corporations	International commerce	1909	11, 882, and 951-964	\$182,608	\$191,742	\$201,329	\$211,404
49	Allowances for federal employees working abroad	International commerce	1943	912	\$3,807	\$4,020	\$4,207	\$4,419
50	Income earned abroad by U.S. citizens	International commerce	1926	911	\$6,511	\$6,840	\$7,178	\$7,535

(Continued on next page)

Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates (Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure Federal Exclusions (continued)	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
51	Inventory property sales source rule exception	International commerce	1921	861, 862, 863, and 865	\$5,792	\$6,230	\$6,765	\$7,268
52	Benefits, allowances, and certain pay for armed forces personnel	National defense	1925	112 and 134	\$11,688	\$10,604	\$10,640	\$10,968
53	Combat pay	National defense	1918	112	\$1,275	\$1,275	\$1,275	\$1,275
54	Military disability benefits	National defense	1942	104(a)(4), 104(a)(5) and 104(b)	\$273	\$273	\$273	\$273
55	Contributions in aid of construction for water and sewer utilities	Natural resources and environment	1996	118(c) and 118(d)	too small	too small	too small	too small
56	Earnings of certain environmental settlement funds	Natural resources and environment	2005	468B	too small	too small	too small	too small
57	Energy conservation subsidies provided by public utilities	Natural resources and environment	1992	136	too small	too small	too small	too small
58	Interest on state and local private-activity bonds issued to finance water, sewer, and hazardous-waste facilities	Natural resources and environment	1968	103, 141, 142, and 146	\$526	\$526	\$526	\$526
59	Employer-provided adoption assistance	Natural resources and environment	1996	23 and 137	\$609	\$639	\$609	\$629
60	Employer-provided dependent care	Social policy	1981	45F	too small	too small	too small	too small
61	Foster care payments	Social policy	1982	131	\$291	\$302	\$314	\$325
62	Employer-provided transportation assistance	Transportation	1992	132(f)	\$5,306	\$5,503	\$5,601	\$5,798
63	Interest on state and local private-activity bonds issued to finance airport, dock and mass commuting facilities	Transportation	1968	103, 141, 142, and 146	\$1,087	\$1,185	\$1,185	\$1,185
64	Interest on state and local private-activity bonds issued to finance highway projects and rail-truck transfer facilities	Transportation	2005	103, 141, 142(m), and 146	\$204	\$181	\$181	\$171
65	G.I. Bill education benefits	Veterans' benefits	1917	38 USC 5301	\$816	\$852	\$897	\$941
66	Veterans' benefits and services	Veterans' benefits	1917	38 USC 5301	\$4,506	\$5,131	\$5,354	\$5,398

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
Federal Adjustments								
67	Classroom expenses of elementary and secondary school educators	Education	2002	62	\$110	\$105	\$110	\$131
68	Higher education expenses	Education	2001	222	\$21,918	\$21,865	\$21,851	\$21,825
69	Interest on student loans	Education	1997	221	\$2,877	\$2,997	\$3,117	\$3,237
70	Contributions to health savings accounts	Health	2003	223	\$1,447	\$1,696	\$1,996	\$2,345
71	Health insurance premiums and long-term care insurance premiums paid by the self-employed	Health	1986	162(l)	\$4,789	\$5,088	\$4,789	\$5,088
72	Contributions to self-employment retirement plans	Income security	1962	401-407, 410-418E, and 457	\$73,476	\$81,727	\$90,932	\$100,573
73	Employee contributions to traditional Individual Retirement Accounts	Income security	1974	219 and 408	\$9,654	\$10,422	\$11,205	\$12,018
74	Overnight travel expenses of National Guard and Reserve Members	National defense	2003	62(a)(2)(E) and 162(p)	\$45	\$45	\$45	\$45
Federal Deductions								
75	Accelerated depreciation of buildings other than rental housing	Economic development	1954	167 and 168	\$562	\$562	\$562	\$562
76	Accelerated depreciation of equipment	Economic development	1954	167 and 168	\$17,913	\$17,913	\$17,913	\$17,913
77	Small life insurance company taxable income	Economic development	1984	806	\$47	\$47	\$47	\$63
78	Amortization of business start-up costs	Economic development	1980	195	\$115	\$115	\$271	\$271
79	Completed contract rules	Economic development	1986	460	\$1,679	\$1,679	\$1,835	\$1,835
80	Exception from passive loss rules for \$25,000 of rental real estate loss	Economic development	1986	469(i)	\$10,196	\$10,659	\$11,095	\$11,545
81	Expensing of depreciable small business property	Economic development	1958	179	\$2,627	\$2,085	\$2,012	\$1,626
82	Expensing of magazine circulation expenditures	Economic development	1950	173	too small	too small	too small	too small
83	Gain on non-dealer installment sales	Economic development	1986	453 and 453A(b)	\$9,925	\$9,925	\$9,925	\$9,925
84	Life insurance company reserves	Economic development	1984	803(a)(2), 805(a)(2), and 807	\$5,354	\$5,354	\$5,354	\$5,354
85	Loss from sale of small business corporation stock	Economic development	1958	1244	\$92	\$92	\$92	\$92
86	Property and casualty insurance company reserves	Economic development	1986	832(b)	\$649	\$811	\$811	\$811

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
Federal Deductions (continued)								
87	Research and development expenditures	Economic development	1954	174 and 59 (e)	\$9,853	\$9,853	\$9,853	\$9,853
88	Property and casualty insurance company reserves	Economic development	1986	832(b)	\$487	\$487	\$487	\$487
89	Research and development expenditures	Economic development	1954	174 and 59 (e)	\$1,092	\$930	\$1,698	\$1,698
90	Amortization of certified pollution control facilities	Energy	2005	169(d)(5)	(\$16)	(\$49)	(\$49)	(\$49)
91	Depreciation recovery periods for specific energy property	Energy	1986	168(e)	\$649	\$649	\$811	\$811
92	Blue Cross and Blue Shield Companies	Health	1986	833	\$20,189	\$21,880	\$23,852	\$25,845
93	Medical and dental care expenses	Health	1942	213	\$2,103	\$2,723	\$3,371	\$3,922
94	Accelerated depreciation of rental housing	Housing	1954	167 and 168	\$76,775	\$82,750	\$90,325	\$98,876
95	Mortgage interest on owner-occupied residences	Housing	1913	163(h)	\$23,628	\$25,213	\$27,015	\$28,883
96	Additional standard deduction for the blind	Income security	1943	63(f)	\$14	\$14	\$14	\$18
97	Additional standard deduction for the elderly	Income security	1948	63(f)	\$1,697	\$1,823	\$1,972	\$2,152
98	State and local property taxes on owner-occupied residences	Housing	1913	164	\$312	\$374	\$374	\$374
99	Casualty and theft losses	Income security	1913	165(c)(3), 165(e), and 165(h) - 165(k)	\$282	\$282	\$282	\$282
100	Deduction of foreign taxes instead of a credit	International commerce	1913	901	\$15,736	\$16,061	\$16,710	\$17,211
101	Charitable contributions	Social policy	1917/1935	170 and 642(c)	\$73,523	\$78,182	\$83,216	\$87,943
102	Costs of removing architectural and transportation barriers to the disabled and elderly	Social policy	1976	190	too small	too small	too small	too small

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
	Federal Special Rules							
103	60-40 rule for gain or loss from section 1256 contracts	Economic development	1981	1256	\$1,647	\$1,647	\$1,647	\$1,647
104	Interest rate and discounting period assumptions for reserves of property and casualty insurance companies	Economic development	1986	831, 832(b), and 846	\$4,218	\$4,218	\$4,218	\$4,218
105	Inventory accounting	Economic development	1938	475, 491-492	\$3,115	\$3,277	\$3,277	\$3,277
106	Special alternative tax on small property and casualty insurance companies	Economic development	1954	321(a), 501(c)(15), 832, and 834	\$78	\$94	\$94	\$94
107	Apportionment of research and development expenses for determining foreign tax credits	International commerce	1977	861-863 and 904	\$324	\$324	\$324	\$324
108	Interest-charge domestic international sales corporations	International commerce	1986	991-997	\$1,622	\$1,622	\$1,622	\$1,622

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
	DC INCOME TAX (Individual and Corporate Income Taxes)							
	Exemptions							
1	Investment funds exemption from unincorporated business franchise tax	Income security	2014	§ 47-1808.01(6)	\$2,336	\$2,383	\$2,430	\$2,479
2	Tax on capital gain from the sale or exchange of a qualified high technology company investment	Income security	2015	§1817.07(a)	n/a	\$13,000	\$13,494	\$14,047
	Subtractions from Federal Adjusted Gross Income							
3	Qualified high-technology companies: depreciable business assets	Economic development	2001	§ 47.1803.3(a)(18)	\$288	\$304	\$320	\$337
4	College savings plan contributions	Education	2001	§ 47-4501 - § 47-4512	\$2,358	\$2,358	\$2,358	\$2,358
5	Public school teacher expenses	Education	2007	§ 47-1803.03(b-2)	\$63	\$63	\$63	\$63
6	Health insurance premiums paid for a same-sex spouse or domestic partner (business income tax)	Health	2006	§ 47-1803.02(a)(2)(W)	\$2,475	\$2,544	\$2,618	\$2,642
7	Health insurance premiums paid for a same-sex spouse or domestic partner (personal income tax)	Health	1992	§47-1803.03(a)(15)	\$68	\$71	\$74	\$77
8	Health professional loan repayments	Health	2006	§ 7-751.01 - § 7-751.16	\$116	\$116	\$116	\$116
9	DC and federal government survivor benefits	Income security	1987	§ 47-1803.02(a)(2)(N)	\$3,930	\$4,099	\$4,255	\$4,431
10	Housing relocation assistance	Housing	2002	§ 42-2851.05	minimal	minimal	minimal	minimal
11	Disability payments for the permanently and totally disabled	Income security	1985	§ 47-1803.02(a)(2)(M)	\$27	\$28	\$29	\$30
12	Income of persons with a permanent and total disability	Income security	2005	§ 47-1803.02(a)(2)(V)	\$605	\$631	\$655	\$682
13	Taxable amount of social security benefits and railroad retirement	Income security	1985	§ 47-1803.02(a)(2)(L)	\$28,508	\$29,731	\$30,863	\$32,139
14	Social Security benefits for retired workers	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #13	included in #13	included in #13	included in #13

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
Subtractions from Federal Adjusted Gross Income (Continued)								
15	Social Security benefits for survivors and dependents	Income security	1985	§ 47-1803.02(a)(2)(L)	included #13	included in #13	included in #13	included in #13
16	Social Security benefits for the disabled	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #13	included in #13	included in #13	included in #13
17	Rental assistance to police officers	Public safety	1993	§ 42-2902	minimal	minimal	minimal	minimal
18	Compensatory damages awarded in a discrimination case	Social policy	2002	§ 47-1803.02(a)(2)(U) and § 47-1806.10	\$56	\$58	\$60	\$63
19	Poverty lawyer loan assistance	Social policy	2007	§ 47-1803.02(a)(2)(X)	\$17	\$17	\$17	\$17
Credits								
20	Qualified high-technology companies: business income tax exemption and reduction	Economic development	2001	§ 47-1817.06	\$30,650	\$31,477	\$32,390	\$32,681
21	Qualified high-technology companies: employee relocation incentives	Economic development	2001	§ 47-1817.02	included in #20	included in #20	included in #20	included in #20
22	Qualified high-technology companies: employment incentives	Economic development	2001	§ 47-1817.03	included in #20	included in #20	included in #20	included in #20
23	Qualified high-technology companies: incentives to employ disadvantaged workers	Economic development	2001	§ 47-1817.05	included in #20	included in #20	included in #20	included in #20
24	Qualified high-technology companies: incentives to retrain disadvantaged workers	Economic development	2001	§ 47-1817.04	included in #20	included in #20	included in #20	included in #20
25	First-time home purchase for DC government employees	Employment	2000	§ 42-2506	\$76	\$76	\$76	\$0
26	Lower-income, long-term homeownership	Housing	2002	§ 47-1806.09 - § 47-1806.09f	\$11	\$11	\$11	\$11
27	Property tax circuit-breaker	Housing	1977	§ 47-1806.06	\$20,562	\$21,444	\$22,261	\$23,181
28	Earned income tax credit	Income security	2000	§ 47-1806.04(f)	\$71,888	\$75,338	\$78,728	\$82,192
29	Low-income credit	Income security	1987	§ 47-1806.04(e)	\$327	\$327	\$327	\$327

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
Credits (Continued)								
30	Tax credit for farm to food donations (personal income tax)	Income security	2015	§ 47-1806.14	\$350	n/a	n/a	n/a
31	Tax credit for farm to food donations (business income tax)	Income security	2015	§ 47-1807.12 and § 47-1808.12	\$0	n/a	n/a	n/a
32	Child and dependent care	Social policy	1977	§ 47-1806.04(c)	\$13,127	\$13,127	\$13,127	\$13,127
33	Alternative fuel vehicle conversion and infrastructure credit (personal income tax)	Transportation	2015	§ 47-1806.13 and § 47-1806.12	\$61	\$61	\$61	\$61
34	Alternative fuel vehicle conversion and infrastructure credit (business income tax)	Transportation	2015	§ 47-1807.10 and § 47-1807.11	\$0	\$0	\$0	\$0

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
REAL PROPERTY TAX								
Abatements								
35	New or improved buildings used by high-technology companies	Economic development	2001	§ 47-811.03	\$0	\$0	\$0	\$0
36	Non-profit organizations locating in designated neighborhoods	Economic development	2010	§ 47-857.11 - § 47-857.16	\$153	\$153	\$153	\$153
37	New residential developments	Housing	2002	§ 47-857.01 - § 47-857.10	\$291	\$291	\$291	\$291
38	NoMA residential developments	Housing	2009	§ 47-859.01 - § 47-859.05	\$5,000	\$5,000	\$5,000	\$5,000
39	Urban farming and good security	Social Policy	2014	§ 47-868	\$286	\$284	\$282	\$280
Exemptions								
40	Development of a qualified supermarket, restaurant, or retail store	Economic development	1988	§ 47-1002(23)	\$4,054	\$4,196	\$4,334	\$4,469
41	High-technology commercial real estate database and service providers	Economic development	2010	§ 47-4630	\$700	\$585	\$0	\$0
42	Educational institutions	Education	1942	§ 47-1002(10)	\$126,946	\$130,119	\$133,372	\$136,707
43	Libraries	Education	1942	§ 47-1002(7)	\$418	\$428	\$439	\$450
44	Higher education institutions	Education	2016	§ 47-1002(10A)	\$105	\$110	\$114	\$118
45	Embassies, chanceries, and associated properties of foreign governments	General law	1942	§ 47-1002(3)	\$51,552	\$52,841	\$54,162	\$55,516
46	Federal government property	General law	1942	§ 47-1002(1)	\$950,254	\$974,011	\$998,361	\$1,023,320
47	District of Columbia government property	General law	1942	§ 47-1002(2)	\$247,558	\$255,916	\$262,618	\$269,401
48	Miscellaneous exemptions	General law	multiple years	multiple code sections	\$136,146	\$139,549	\$143,038	\$146,614
49	Hospital buildings	Health	1942	§ 47-1002(9)	\$14,840	\$15,211	\$15,592	\$15,981
50	Historic property	Housing	1974	§ 47-842 - § 47-844	\$11	\$11	\$12	\$12
51	Homestead exemption	Housing	1978	§ 47-850	\$61,485	\$63,154	\$64,868	\$66,629

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
Exemptions (Continued)								
52	Lower-income homeownership households and cooperative housing associations	Housing	1983	§ 47-3503	\$9,858	\$10,262	\$10,683	\$11,121
53	Multi-family and single-family rental and cooperative housing for low- and moderate-income persons	Housing	1978	§ 47-1002(20)	\$1,095	\$1,140	\$1,187	\$1,236
54	Nonprofit housing associations	Housing	1983	§ 47-3505	\$10,954	\$11,403	\$11,870	\$12,357
55	Nonprofit affordable housing developers	Housing	2012	§ 47-1005.02	\$600	\$650	\$700	\$750
56	Correctional Treatment Facility	Public safety	1997	§ 47-1002(25)	\$3,738	\$3,831	\$3,927	\$4,025
57	Art galleries	Social policy	1942	§ 47-1002(6)	\$2,443	\$2,504	\$2,566	\$2,630
58	Cemeteries	Social policy	1942	§ 47-1002(12)	\$6,418	\$6,578	\$6,743	\$6,911
59	Charitable organizations	Social policy	1942	§ 47-1002(8)	\$18,211	\$18,666	\$19,133	\$19,611
60	Churches, synagogues, and mosques	Social policy	1942	§ 47-1002(12)	\$67,322	\$69,005	\$70,731	\$72,499
61	Continuing Care Retirement Community	Social policy	2017	§ 47-1002(32)	\$726	\$1,469	\$1,505	\$1,554
62	Vault tax exemption	Social policy	2016	§ 10-1103.04(d) and § 47-1002(19)	\$40	\$41	\$42	\$43
63	Washington Metropolitan Area Transit Authority properties	Transportation	1966	§ 9-1107.01	\$10,466	\$10,727	\$10,996	\$11,270
Credits								
64	First-time homebuyer credit for DC government employees	Employment	2000	§ 42-2506	\$70	\$30	\$1	\$0
65	Assessment increase cap	Housing	2001	§ 47-864	\$28,302	\$29,717	\$31,203	\$32,763
66	Credit for senior citizens and persons with disabilities	Housing	1986	§ 47-863	\$20,905	\$22,159	\$23,489	\$24,898
67	Condominium and cooperative trash collection	Natural Resources and environment	1990	§ 47-872 and § 47-873	\$2,929	\$3,046	\$3,167	\$3,294
Deferrals, Rebates, and Multiple Categories								
68	Qualified High Technology Companies: interior renovation tax rebate	Economic development	2015	§ 47-4665	\$3,000	\$3,000	\$3,000	\$3,000
69	Public charter school tax rebate	Education	2005	§ 47-867	\$1,335	\$1,379	\$1,418	\$1,461
70	Low-income homeowners	Housing	2005	§ 47-845.02	\$83	\$89	\$93	\$97
71	Low-income, senior-citizen homeowners	Housing	2005	§ 47-845.03	\$130	\$140	\$146	\$152
72	Public space permit fees	Social policy	2016	§ 10-1141.03a	\$30	\$30	\$30	\$30

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Local Tax Expenditure Estimates**

					Revenue Forgone (\$ in thousands)			
No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	FY 2018	FY 2019	FY 2020	FY 2021
DEED RECORDATION AND TRANSFER TAX								
Exemptions								
73	Educational institutions	Education	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$259	\$265	\$272	\$279
74	Bona-fide gifts to the District of Columbia	General law	2011	§ 47-902(24)	\$0	\$0	\$0	\$0
75	Embassies, chanceries, and associated properties of foreign governments	General law	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$3,747	\$3,841	\$3,937	\$4,035
76	Federal government and DC government	General law	1962 and 1980	§ 42-1102(2) and § 47-902(2)	\$4,423	\$4,534	\$4,647	\$4,763
77	Other properties exempt from real property taxation	General law	1962 and 1980	§ 42-1102(4) and § 47-902(3)	\$64,102	\$65,705	\$67,347	\$69,031
78	Special act of Congress (recordation tax only)	General law	1962	§ 42-1102(4)	\$0	\$0	\$0	\$0
79	Cooperative housing associations	Housing	1983	§ 42-1102(14), § 47-3503(a)(2), § 47-3503(a)(3), § 47-902(11), and §47-3503(b)(2)	\$141	\$145	\$148	\$152
80	Inclusionary zoning program (transfer tax only)	Housing	2007	§ 47-902(23)	\$118	\$118	\$118	\$118
81	Lower-income homeownership households	Housing	1983	§ 42-1102(12), § 47-3503(a)(1), § 47-3503(a)(3), § 47-902(9), and §47-3503(b)(1)	\$178	\$182	\$187	\$192
82	Nonprofit housing associations	Housing	1983	§ 42-1102(13), § 47-3503(c), § 47-902(10), and §47-3505(b)	\$604	\$619	\$635	\$650
83	Nonprofit affordable housing developers	Housing	2012	§ 42-1102(32) and § 47-902(25)	\$604	\$619	\$635	\$650

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
Exemptions (Continued)								
84	Resident management corporations	Housing	1992	§ 42-1102(20), § 47-3506.01(b)(1), § 47-902(15), and §47-3506.01(b)(2)	\$0	\$0	\$0	\$0
85	Deeds to property transferred to a named beneficiary of a revocable transfer on death	Housing	2015	§ 42-1102(34) and §47-340.01	no estimate	no estimate	no estimate	no estimate
86	Exemption on security interest instrument	Housing	2015	§ 42-1102(33) and § 19-604.01	no estimate	no estimate	no estimate	no estimate
87	First Time Homebuyer Recordation Tax Benefit-local portion only	Housing	2018	§ 42-1101 and § 42-1103	\$2,393	\$2,624	\$2,841	\$3,074
88	Charitable entities	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$2,427	\$2,488	\$2,550	\$2,614
89	Churches, synagogues, and mosques	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$554	\$568	\$582	\$597
90	Tax-exempt entities subject to a long-term lease	Tax administration and equity	2003	§ 42-1102(27) and § 47-902(21)	\$0	\$0	\$0	\$0

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
SALES TAX								
Exemptions								
91	Materials used in development of a qualified supermarket	Economic development	2000	§ 47-2005(28)	\$680	\$710	\$740	\$774
92	Qualified high-technology companies: certain sales and technology sales	Economic development	2001	§ 47-2001(n)(2)(G) and § 47-2005(31)	\$9,609	\$10,023	\$10,438	\$10,811
93	Energy products used in manufacturing	General law	1949	§ 47-2005(11)	\$6,544	\$6,485	\$6,517	\$6,550
94	Internet access service	General law	1999	§ 47-2001(n)(2)(F)	\$4,141	\$4,295	\$4,312	\$4,329
95	Professional and personal services	General law	1949	§ 47-2001(n)(2)(B)	\$415,698	\$425,259	\$435,466	\$445,917
96	Transportation and communication services	General law	1949	§ 47-2001(n)(2)(A)	\$19,104	\$20,193	\$21,081	\$22,009
97	Federal and DC governments	General law	1949	§ 47-2005(1)	\$244,582	\$258,523	\$269,898	\$281,774
98	Medicine, pharmaceuticals, and medical devices	Health	1949	§ 47-2005(14) and (15)	\$9,859	\$10,421	\$10,880	\$11,359
99	Groceries	Social policy	1949	§ 47-2001(n)(2)(E)	\$62,781	\$66,360	\$69,280	\$72,328
100	Materials used in war memorials	Social policy	1957	§ 47-2005(16)	\$0	minimal	minimal	minimal
101	Non-profit (501(c)(4)) organizations	Social policy	1987	§ 47-2005(22)	\$29,353	\$30,644	\$31,993	\$33,3
102	Semi-public institutions	Social policy	1949	§ 47-2005(3)	\$36,433	\$38,036	\$39,710	\$41,377
103	Miscellaneous	Tax administration and equity	1949	§ 47-2005	no estimate	no estimate	no estimate	no estimate
104	State and local governments	Tax administration and equity	1949	§ 47-2005(2)	minimal	minimal	minimal	minimal
105	Valet parking services	Transportation	2002	§ 47-2001(n)(1)(L)(iv-l)	\$149	\$156	\$162	\$169

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
	GROSS RECEIPTS							
	Exemptions							
106	Insurance products to District Government	General law	2016	§ 31-2502.40	\$42	\$42	\$42	\$42
	INSURANCE PREMIUMS TAX							
	Credits							
107	Tax credit for certified capital investment by insurance companies	Economic development	2004	§ 31-5233	\$2,030	n/a	n/a	n/a
	PERSONAL PROPERTY TAX							
	Exemptions							
108	Qualified high-technology companies	Economic development	2001	§ 47-1508(a)(10)	\$111	\$111	\$112	\$112
109	Qualified supermarkets	Economic development	2000	§ 47-1508(a)(9)	\$295	\$296	\$297	\$298
110	Digital audio radio satellite companies	General law	2000	§ 47-1508(a)(8)	no estimate	no estimate	no estimate	no estimate
111	Cogeneration Systems	Natural Resources and environment	2013	§ 47-1508(a)(12)	\$0	\$1,370	\$1,370	\$1,370
112	Non-profit organizations	Social policy	1902	§ 47-1508(a)(1)	\$6	\$6	\$6	\$6
113	Motor vehicles and trailers	Transportation	1954	§ 47-1508(a)(3)	\$2,562	\$2,572	\$2,585	\$2,593
114	Public utility and toll telecommunications providers	Tax Administration and equity	2001	§ 47-1508(a)(3A)	\$10	\$10	\$10	\$10
115	Wireless telecommunication companies	Tax Administration and equity	1998	§ 47-1508(a)(7)	minimal	minimal	minimal	minimal

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

DC Unused Local Tax Expenditures

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
	UNUSED LOCAL TAX EXPENDITURES (no one is taking them)							
	Unused Local Income Tax Credits							
116	Economic development zone incentives for businesses	Economic development	1988	§ 6-1501, § 6-1502, § 6-1504, and § 47-1807.06	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Abatements							
117	Improvements to low-income housing	Housing	2002	§ 47-866	\$0	\$0	\$0	\$0
118	Preservation of section 8 housing in qualified areas	Housing	2002	§ 47-865	\$0	\$0	\$0	\$0
119	Single-room-occupancy housing	Housing	1994	§ 42-3508.06	\$0	\$0	\$0	\$0
120	Vacant rental housing	Housing	1985	§ 42-3508.02	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Exemptions							
121	Resident management corporations	Housing	1992	§ 47-1002(24)	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Deferrals, Rebates, and Multiple Categories							
122	Economic development zone incentives for real property owners	Economic development	1988	§ 6-1501 - § 6-1503	\$0	\$0	\$0	\$0
123	Homeowners in enterprise zones	Housing	2002	§ 47-858.01 - § 47-858.05	\$0	\$0	\$0	\$0
	Unused Local Personal Property Tax Exemptions							
124	Solar energy systems	Natural resources and environment	2013	§ 47-1508(a)(11)	\$0	\$0	\$0	\$0
125	Works of art lent to the National Gallery by non-residents	Tax administration and equity	1950	§ 47-1508(a)(2)	\$0	\$0	\$0	\$0

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
	DC UNUSED LOCAL TAX EXPENDITURES (unknown if anyone is taking them)							
	Unused Local Income Tax Credits							
126	Paid leave for organ or bone marrow donors	Health	2006	§ 47-1807.08	no estimate	no estimate	no estimate	no estimate
127	Employer-assisted home purchases	Housing	2002	§ 47-1807.07	minimal	minimal	minimal	minimal
	DC UNUSED LOCAL TAX EXPENDITURES (implementing regulations not written)							
	Unused Local Income Tax Subtraction							
128	Environmental savings account contributions and earnings	Natural resources and environment	2001	§ 8-637.03	\$0	\$0	\$0	\$0
	Unused Local Income Tax Credits							
129	DC low income housing tax credits	Housing	2015	§ 47-4801 - § 47-4812	\$0	\$0	\$0	\$0
130	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Credits							
131	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Individual Tax Provisions

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
DC Individual Real Property Tax Abatements								
132	14W And the YMCA Anthony Bowen Project	Economic development	2009	§ 47-4627	\$503	\$520	\$537	\$554
133	Third & H Streets, NE Development Project	Economic development	2010	§ 47-4634	\$302	\$316	\$327	\$338
134	Adams Morgan Hotel	Economic development	2011	§ 47-4652	n/a	\$3,300	\$3,500	\$3,700
135	The Advisory Board Company	Economic development	2015	§47-4665.01- §47-4665.05	n/a	n/a	\$3,000	\$4,500
136	"Park Place at Petworth, Highland Park"	Housing	2010	§ 47-4629	\$948	\$981	\$1,013	\$0
137	Georgia Commons (3Tree Flats)	Housing	2008	§ 47-4610	\$192	\$198	\$205	\$211
138	2323 Pennsylvania Avenue, S.E., redevelopment project.	Housing	2010	§ 47-4638	\$100	\$104	\$107	\$110
139	Parkside Parcel E and J Mixed-income Apartments	Housing	2013	§ 47-4658	\$628	\$650	\$672	\$692
140	The Heights on Georgia Avenue	Housing	2010	§ 47-4628	\$119	\$123	\$127	\$131
141	International Spy Museum	Social policy	2018	§ 47-4666	\$30	\$372	\$830	\$869
142	The Pew Charitable Trusts	Social policy	2010	§ 47-4637	\$2,796	\$2,894	\$2,989	\$3,082

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Individual Tax Provisions

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
	DC Individual Real Property Tax Exemptions							
143	Soccer Stadium	Economic development	2015	§ 47-4663	\$6,909	\$5,237	\$6,024	\$6,928
144	Walker Jones Real Property Tax Abatement	Economic development	2016	§ 47-4619	\$197	\$202	\$208	\$214
145	800 Kenilworth Avenue Northeast Redevelopment Project	Housing	2011	§ 47-4643	\$155	\$160	\$166	\$171
146	Campbell Heights Project	Housing	2010	§ 47-4632	\$305	\$315	\$326	\$336
147	Golden Rule Rehabilitation Project	Housing	2008	§ 47-1079	\$461	\$477	\$493	\$0
148	Douglas Knoll, 1728 W Street and Wagner	Housing	2005	§ 47-1065	\$139	\$144	\$149	\$0
149	King Towers Residential Housing Rental Project	Housing	2009	§ 47-4639	\$311	\$322	\$333	\$343
150	Parkside Terrace Development Project	Housing	2006	§ 47-4607	\$189	\$196	\$203	\$209
151	St Martin's Apartments LP	Housing	2009	§ 47-4620	\$45	\$46	\$48	\$49
152	View 14 Investments LLC	Housing	2010	§ 47-4623	\$863	\$893	\$922	\$951
153	The Elizabeth Ministry, Inc.	Housing	2013	§ 47-4657	\$17	\$17	\$18	\$18
154	Beulah Baptist Church, Dix Street Corridor Senior Housing LP	Housing	2011	§ 47-4654	\$20	\$20	\$21	\$22
155	4427 Hayes Street NE	Housing	2011	§ 47-4649	\$23	\$24	\$25	\$26
156	St. Paul Senior Living at Wayne Place	Housing	2011	§ 47-4642	\$52	\$54	\$56	\$58
157	Allen Chapel AME Senior Residential Rental Project	Housing	2011	§ 47-4641	\$223	\$230	\$238	\$245
158	Kelsey Gardens Redevelopment Project	Housing	2009	§ 47-4625	\$1,707	\$1,766	\$1,825	\$1,881
159	Carver 2000 Low-income and Senior Housing Project	Housing	2005	§ 47-4605	\$106	\$110	\$114	\$117
160	Affordable Housing Opportunities, Inc. Project	Housing	2010	§ 47-1084	\$24	\$24	\$25	\$26
161	SOME, Inc. & Affiliates	Housing	2008	§ 47-1078	\$101	\$105	\$108	\$112
162	Jubilee Housing Residential Rental Project	Housing	2010	§ 47-4633	\$106	\$110	\$113	\$117
163	Jubilee Ontario Apartments	Housing	2016	§ 47-1099	\$55	\$57	\$59	\$60

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Individual Tax Provisions

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2018	FY 2019	FY 2020	FY 2021
DC Individual Real Property Tax Exemptions (continued)								
164	Israel Senior Residences	Housing	2013	§ 47-4659	\$78	\$81	\$83	\$86
165	The Studio Theatre	Housing	2009	§ 47-1082	\$23	\$24	\$25	\$25
166	Samuel J. Simmons NCBA Estates	Housing	2012	§ 47-4646	\$360	\$373	\$385	\$397
167	Tregaron Conservancy	Natural resources and environment	2008	§ 47-1077	\$302	\$313	\$323	\$333
168	Rosedale Conservancy, lot 817 in square 1954.	Natural resources and environment	2003	§ 47-1056	\$82	\$85	\$88	\$90
169	Triangle Community Garden; lot 58, square 1966.	Natural resources and environment	2006	§ 47-1073	\$0.6	\$0.7	\$0.7	\$0.7
170	Randall School development project	Social Policy	2009	§ 47-4626	\$526	\$545	\$563	\$580
171	Women's National Democratic Club	Social Policy	2016	§ 47-1099.01	\$15	\$16	\$16	\$17
Deed Recordation and Transfer Tax Exemptions								
172	Hill East Community Garden	Natural resources and environment	2017	§ 47-1061	\$2	\$0	\$0	\$0
DC Individual Real Property Tax Deferrals, Rebates, and Multiple Categories								
173	The Urban Institute	Social policy	2010	§ 47-4624	n/a	\$1,000	\$1,000	\$1,000
174	Public space rental		2017	DC Act 22-130	\$36	\$0	\$0	\$0
Sales Tax Credits								
175	National Law Enforcement Museum	Social policy	2009	§ 47-4622	minimal	minimal	minimal	minimal
DC Individual Real Property Tax Future Tax Expenditures and Rebates								
176	The Food, Environmental and Economic Development in the District of Columbia	Economic Development	2017	§ 47-3802	\$3,938			