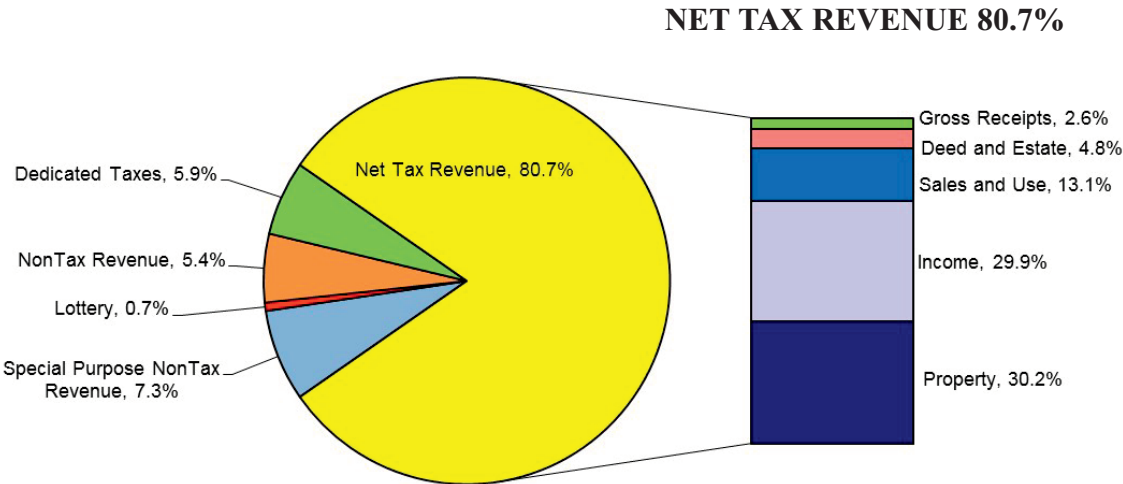


# Revenue

## TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2020



This chapter presents the revenue outlook for the District of Columbia’s General Fund for FY 2019 to FY 2023. The chapter is divided into four broad sections:

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

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

## SUMMARY

The FY 2019 baseline estimate of \$7.78 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$21.6 million (0.3%) higher than FY 2018 revenue. (See Table 3-1.) The \$8.09 billion estimate for FY 2020 is an increase of \$309.8 million (4.0%) from FY 2019.

Including dedicated and special purpose revenues and policy initiatives, total FY 2019 general fund revenue in the financial plan is \$8.99 billion, \$267.2 million more than in FY 2018 and \$9.48 billion in FY 2020, \$495.0 million more than FY 2019.

Various policy initiatives increase general fund revenue in FY 2020 by \$154.4 million. The policy initiatives are summarized in Table 3-12 and are discussed in the context of the specific revenue item for each proposal.

Table 3-1

### General Fund Revenues, FY 2018-2023

(Dollars in Thousands)

Type of Revenue	FY 2018 Actual	FY 2019 Revised	FY 2020 Original	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<b>Local Fund – Baseline</b>	<b>7,757,660</b>	<b>7,779,237</b>	<b>8,089,047</b>	<b>8,359,042</b>	<b>8,617,220</b>	<b>8,879,548</b>
<i>Level Change</i>		21,576	309,810	269,994	258,178	262,328
<i>% Change Annual</i>		0.3%	4.0%	3.3%	3.1%	3.0%
<b>Taxes</b>	<b>7,211,323</b>	<b>7,227,949</b>	<b>7,519,823</b>	<b>7,779,548</b>	<b>8,044,264</b>	<b>8,306,075</b>
<b>General Purpose Non-Tax Revenues</b>	<b>496,838</b>	<b>506,578</b>	<b>507,233</b>	<b>507,272</b>	<b>500,168</b>	<b>499,118</b>
<b>Transfer from Lottery</b>	<b>49,500</b>	<b>44,710</b>	<b>61,990</b>	<b>72,221</b>	<b>72,788</b>	<b>74,355</b>
<b>Dedicated/Special Purpose - Baseline</b>	<b>963,209</b>	<b>1,199,651</b>	<b>1,239,691</b>	<b>1,258,770</b>	<b>1,280,024</b>	<b>1,301,614</b>
<i>Level Change</i>		236,443	40,040	19,079	21,254	21,590
<i>% Change Annual</i>		24.5%	3.3%	1.5%	1.7%	1.7%
<b>Dedicated Taxes</b>	<b>347,093</b>	<b>560,668</b>	<b>552,415</b>	<b>569,273</b>	<b>585,069</b>	<b>601,402</b>
<b>Special Purpose (O-Type) Revenues</b>	<b>616,116</b>	<b>638,983</b>	<b>687,276</b>	<b>689,497</b>	<b>694,955</b>	<b>700,213</b>
<b>Total Revenue - Baseline</b>	<b>8,720,870</b>	<b>8,978,889</b>	<b>9,328,738</b>	<b>9,617,811</b>	<b>9,897,244</b>	<b>10,181,162</b>
<i>Level Change</i>		258,019	349,850	289,073	279,433	283,918
<i>% Change Annual</i>		3.0%	3.9%	3.1%	2.9%	2.9%
<b>Revenue Policy Proposals</b>		<b>9,166</b>	<b>154,351</b>	<b>171,659</b>	<b>173,447</b>	<b>177,307</b>
<b>Total Revenue with Proposals</b>	<b>8,720,870</b>	<b>8,988,054</b>	<b>9,483,089</b>	<b>9,789,470</b>	<b>10,070,691</b>	<b>10,358,469</b>
<i>Level Change</i>		267,185	495,034	306,381	281,221	287,779
<i>% Change Annual</i>		3.1%	5.5%	3.2%	2.9%	2.9%
<i>Addendum: Dedicated tax revenue to enterprise funds</i>	212,923	224,932	241,159	246,479	244,373	258,475

## **ECONOMIC OUTLOOK**

The economic outlook for the FY 2020 Budget and Financial Plan is similar to last year's, with additional population, employment, and income expected over the next several fiscal years. This assessment is based on a number of sources, including: cash collection reports; federal data on District population, employment and income; private data sources on housing, commercial real estate and hotels; and forecasts of the U.S. economy prepared by the Congressional Budget Office, and private-sector economists, including the Blue Chip consensus forecast of 50 private sector economists and two private-sector firms (IHS Markit and Moody's Analytics) that also prepare forecasts of the District's economy. In addition, comments were received from recent meetings of three advisory groups consisting of external subject-matter experts. These discussions focused on general business conditions and real estate market developments in the District, and how the Congressional Budget Office, the states of Maryland and Virginia, and neighboring counties have all dealt with issues such as the impact of the recent federal tax law on the amount and timing of individual and business income tax revenues.

### ***Federal Spending***

The federal government remains the major engine of the District's economy and uncertainty in the outlook for this sector is of great concern. The recent record-length federal government shutdown reduced FY 2019 revenue by an estimated \$47.4 million, or about one-half of one percent, and was a reminder that despite the diversification of the District's economy over the last several years the federal government is still an important driver of employment and economic activity in the District. Federal civilian employment accounts for about 25 percent of all jobs located in the District of Columbia and 32 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 in 2013 increased the FY 2018 and FY 2019 ceilings for discretionary spending. However, unless Congress takes specific action, spending caps on discretionary spending contained in the Budget Control Act of 2011 are set to return for Fiscal Year 2020. Those caps would impose a 3.1 percent reduction in all mandatory spending which would adversely affect the District's economy.

The Congressional Budget Office noted in its Budget and Economic Outlook Report for 2019 that Congress has demonstrated a willingness to change spending caps, as they did in 2013. That report presented an illustrative alternative fiscal policy in which discretionary spending increases with inflation for FY 2020 and subsequent years. The February 2019 revenue estimate assumed that federal spending will be more in line with this alternative policy. Possible major restructuring of federal agencies also adds uncertainty. Furthermore, although the federal tax reform legislation provided a temporary boost to economic growth, it also adds to the national debt and may eventually lead to additional efforts to control domestic spending. This spring or summer, the federal government will run out of temporary options for the debt ceiling, which is another factor that could adversely impact federal spending in the District of Columbia.

### **National Economy**

The national economy has continued its pattern of steady growth that has now lasted almost 10 years. Real GDP was 2.7 percent higher in FY 2018 than a year earlier, and in nominal terms was 5.0 percent higher. Employment is increasing, and the unemployment rate and inflation remain low. The stock market, quite volatile over the past six months and down at the end of 2018, has risen since the beginning of 2019.

The outlook is for continued solid growth in the national economy for the next several years. In February 2019, the Blue Chip Economic Indicators consensus forecast was that national real GDP growth would rise slightly to 2.8 percent in FY 2019, up from the 2.7 percent rate of FY 2018, then fall back to 2.0 percent in FY 2020. Nominal growth is expected to be 4.9 percent in FY 2019 and 4.2 percent in FY 2020.

- The U.S. economy added 2.6 million jobs (1.8%) from December 2017 to December 2018.
- The U.S. unemployment rate (seasonally adjusted) was 3.9 percent in December 2018, down from 4.1 percent a year earlier.
- U.S. Personal Income in the year ending December 2018 was 4.4 percent above a year ago.
- The S&P 500 stock market index average for December 2018 was 11.2 percent below the level of three months earlier, and 3.6 percent below December 2017. Thus far in 2019, however, the market has gained some ground lost at the end of the year. On February 15th of this year, the market was up 9.1 percent from the last day of December.
- Employment in the Washington metropolitan area has increased during the past year. In the three-month period ending December, wage and salary jobs in the region grew by 54,700 (1.7%) compared to a year earlier. The District of Columbia accounted for only about 2 percent of the increase in area employment.
- The DC metropolitan area unemployment rate was 2.9 percent in December (not seasonally adjusted), down from 3.3 percent a year earlier.

### **The District of Columbia Economy**

In recent months, job growth in the District slowed considerably. The latest data from the U.S Bureau of the Census and the Bureau of Economic Analysis, respectively, indicates that population growth and personal income growth in DC was slower last year. Hotel stays are about the same as last year, but room rates are down.

- In the three months ending December 2018, there were 1,067 (0.1%) more wage and salary jobs located in the District than a year earlier. (In 2017, job growth in the comparable period had been 7,800.)
- Federal government jobs in December were down by 3,533 (1.8%) from a year earlier, and private sector jobs increased by 3,233 (0.6%).
- The largest increases in private-sector jobs in December over the prior year were in finance and information. Employment declined in education, health, business services, and retail.
- District resident employment in the three months ending December 2018 increased by 4,263 (1.1%) compared to a year earlier. (In 2017, growth in resident employment in the comparable period had been 5,414.)
- The December unemployment rate was 5.5 percent (seasonally adjusted), down from 5.9 percent a year ago.
- In the three months ending December 2018, initial claims for unemployment rose 42.2 percent from a year earlier.
- Wages earned in the District grew 2.2 percent in the September 2018 quarter, compared to the prior year. DC Personal Income was 3.5 percent higher.
- Single-family home sales for the three-month period ending December 2018 were down 16.7 percent from a year ago, with the average selling price up 5.2 percent. Condominium sales were down 12.3 percent, while the average selling price was 2.6 percent higher. The value of all home sale settled contracts for the three-month period ending December 2018 was 11.5 percent less than a year ago. For the past 12 months, the value of all sales fell 1.4 percent.
- For the 12-month period ending November 2018, 4,070 housing permits were issued, down 27.1 percent from a year ago; for the 3-month total, 1,913 was 26.0 percent less than in the same period of 2017.
- According to CoStar, a real estate information firm, occupied apartment units increased by 4,859 (3.7%) in 2018. The vacancy rate fell to 6.3 percent (from 7.4 percent in 2017) and the average effective rent increased 2.3 percent.
- According to CoStar, occupied commercial office space in 2018 was up 0.8 percent from a year ago, while the vacancy rate fell slightly over the past year from 10.7 percent in the December quarter of 2017 to 10.4 percent in the December quarter of this year. Average rents were 2.9 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 can be

quite volatile. The value was 13.0 percent higher than a year earlier for the 12 months ending December 2018. For the last three months, the value was 37.2 percent more than a year earlier.

- Hotel room-days sold for the three months ending December 2018 did not increase from the prior year, and hotel room revenues were down 4.7 percent due to decline in the average room rate.

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

The economic forecasting services IHS Markit and Moody's Analytics have different views about what is likely to happen in the District's economy over the next two years. IHS expects employment and income to be higher in FY 2020 than they were in FY 2018, while Moody's says they will be lower. They agree, however, 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 2020 when the full impact of federal tax cuts will be felt in the economy.

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

In this estimate, the slowing that appears to be developing in the District's economy is mostly offset by the spinoff benefits from the decision by Amazon to locate in Arlington, Virginia. This revenue estimate anticipates continued growth in jobs, population and income. Although the federal government still has a central role in the District's economy, the diversification of the District's economy continues. 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. The outlook includes:

- ***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 4.5 percent, respectively, in FY 2019 and FY 2020. Real GDP-DC, adjusted for inflation, is expected to grow 1.7 percent in FY 2019 and 1.9 percent in FY 2020.
- ***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 4.3 percent in FY 2019, and 4.5 percent in FY 2020. 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 3,800 (0.5%) in FY 2019 and 6,000 (0.8%) in FY 2020.
- ***Households and population.*** The Financial Plan assumes an estimated 311,500 households in FY 2019, up 2,800 (0.9%) from FY 2018, and 314,400 in FY 2020 (an increase of 2,900 or 0.9%). Population rises 5,600 in FY 2019 to 707,200; in FY 2020 it reaches 713,900, a gain of 6,700 (0.9%).
- ***Resident employment.*** In FY 2019, the DC labor force is expected to increase by 3,700 (0.9%) and rise by 3,800 (0.9%) in FY 2020. Resident employment is expected to rise by 4,200 (1.1%) in FY 2019. For FY 2020, it is forecast to rise by 4,600 (1.2%) with an unemployment rate of 5.5 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 fall by 2.0 percent in FY 2019, with prices increasing by 4.3 percent. Sales then show no increase over the prior year in FY 2020, with a 4.5 percent rise in average prices.
- ***Inflation.*** The Financial Plan assumes that the DC Consumer Price Index will rise 2.0 percent in FY 2019 and 2.4 percent in FY 2020. The rate in FY 2018 was 2.1 percent.

Looking further ahead to FY 2021 through FY 2023, 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. Growth in nominal GDP-DC is expected to average about 4.4 percent per year during the FY 2021 through FY 2023 period, and personal income will increase at about 4.2 percent per year; close to 6,000 additional jobs will be added each year. Inflation is expected to remain at 2.4 through FY 2023, and interest

rates rise slightly rise (to a 3.8 percent rate for 10-year Treasury securities in FY 2023). 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 10 percent over the 3-year period). In the years 2021 through 2023, 9,500 new housing starts are anticipated, and an additional 9,700 households are expected. During this period, the number of housing sales is expected to remain fairly steady, while average prices rise each year at a rate comparable to the rate of growth in Personal Income. In FY 2023 the average home sale price is estimated to be over \$1 million.

### ***Risks***

As noted previously, a major risk to the revenue forecast is federal government spending policies and their impact on the District's economy. Another risk to the forecast is that the full amount of expected population growth and increased earnings of District residents may not materialize. The exact timing and impact on the District of Amazon's decision to locate in Northern Virginia is also subject to considerable uncertainty as the implementation of this development will not begin until the end of this fiscal year. 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.

The national economy is nearing the end of its 10th year of expansion and, while we are not predicting one, a recession may occur during the financial plan and adversely affect the District tax base. The Blue Chip consensus forecast put the odds of a recession at about one in four by 2019 and about one in three in 2020. The amount of the federal deficit will likely make it harder for increases in federal spending to offset some of a recession's impact on the District economy, as has happened in past recessions.

Developments outside of the local economy also create uncertainty to the forecast. The increased tension in global trade will not affect the District directly but could slow the national economy which would be felt here. Volatility in the stock market, increases in interest rates and other financial market problems, such as tightening of Federal Reserve monetary policy measures, contribute to uncertainty, along with possible disruptions arising from uncertainties around the world and potential national security events. Past experience has shown that three of the District's most volatile revenue sources—deed taxes, corporate profits and individual capital gains—can be adversely affected quite quickly by developments in the nation's economy and capital markets.

Table 3-2

## Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2017-2023

	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate
Gross State Product (nominal, billions of \$)	134.54	139.54	145.59	152.13	158.29	165.41	173.35
	4.6%	3.7%	4.3%	4.5%	4.0%	4.5%	4.8%
Personal Income (billions of \$)	54.93	56.93	59.35	61.99	64.73	67.47	70.16
	4.8%	3.6%	4.3%	4.5%	4.4%	4.2%	4.0%
Wages and Salaries of DC Residents (billions of \$)	26.7	27.5	28.5	29.7	30.9	32.3	33.6
	4.4%	3.1%	3.5%	4.1%	4.3%	4.3%	4.1%
Population (thousands)	694.4	701.6	707.2	713.9	721.3	728.8	735.9
	1.4%	1.0%	0.8%	0.9%	1.0%	1.0%	1.0%
Households (thousands)	305.8	308.7	311.5	314.4	317.6	320.9	324.1
	1.2%	1.0%	0.9%	0.9%	1.0%	1.0%	1.0%
At-Place Employment (thousands)	788.6	794.8	798.6	804.6	810.3	815.8	822.9
	1.0%	0.8%	0.5%	0.8%	0.7%	0.7%	0.9%
Civilian Labor Force (thousands)	399.6	404.7	408.4	412.2	416.4	420.6	424.9
	1.6%	1.3%	0.9%	0.9%	1.0%	1.0%	1.0%
Resident Employment (thousands)	375.3	381.6	385.8	390.4	395.1	399.3	403.4
	1.8%	1.7%	1.1%	1.2%	1.2%	1.1%	1.0%
Unemployment Rate (%)	6.1%	5.7%	5.6%	5.5%	5.4%	5.4%	5.4%
Housing Starts	4,215	4,951	4,041	3,562	3,241	3,174	3,085
Housing Stock (thousands)	323.9	326.6	330.0	332.8	335.5	337.9	342.2
	1.1%	0.8%	1.0%	0.9%	0.8%	0.7%	1.2%
Sale of Housing Units	8,598	8,957	8,778	8,778	8,866	8,954	9,044
	3.1%	4.2%	-2.0%	0.0%	1.0%	1.0%	1.0%
Average Housing Price (thousands of \$)	825	835	871	910	950	990	1,029
	3.8%	1.2%	4.3%	4.5%	4.4%	4.2%	4.0%
Washington Area CPI (% change from prior year)	2.1%	2.1%	2.0%	2.4%	2.4%	2.4%	2.4%
Interest Rate on 10-year Treasury Notes (%)	2.3%	2.7%	3.3%	3.6%	3.7%	3.7%	3.8%
Change in S&P 500 Index of Common Stock (%)*	19.2%	3.6%	3.1%	3.1%	3.1%	3.1%	3.1%

\*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 2018 is the percent change from CY 2017.4 to CY 2018.4)

**Note:** Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Markit (January 2019) and Moody's Analytics (Economy.com) (January 2019); forecasts of the national economy prepared by the Congressional Budget Office (January 2019) and Blue Chip Economic Indicators (February 2019); BLS labor market information from December 2018; the Census Bureau estimates of the D.C. population (2018); Bureau of Economic Analysis estimates of D.C. Personal Income (September 2018); Metropolitan Regional Information System (MRIS) D.C. home sales data (December 2018), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); CoStar information on commercial office buildings and residential property in D.C. (December 2018); and Delta Associates commercial office buildings and apartments in D.C. (December 2018).

## 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 2019 to FY 2023, along with actual FY 2018 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 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<b>PROPERTY</b>	<b>2,659,241</b>	<b>2,803,742</b>	<b>2,878,685</b>	<b>2,970,329</b>	<b>3,061,616</b>	<b>3,156,002</b>
Real Property	2,554,229	2,696,817	2,768,861	2,857,525	2,945,750	3,036,990
Personal Property	67,397	69,081	70,809	72,579	74,393	76,253
Public Space Rental	37,615	37,843	39,016	40,226	41,473	42,759
<i>Dedicated to other funds</i>	<i>(44,645)</i>	<i>(52,765)</i>	<i>(59,099)</i>	<i>(55,903)</i>	<i>(51,590)</i>	<i>(55,414)</i>
<b>PROPERTY (NET)</b>	<b>2,614,596</b>	<b>2,750,977</b>	<b>2,819,587</b>	<b>2,914,427</b>	<b>3,010,025</b>	<b>3,100,588</b>
<b>SALES AND EXCISE</b>	<b>1,597,405</b>	<b>1,661,371</b>	<b>1,775,817</b>	<b>1,846,105</b>	<b>1,911,183</b>	<b>1,980,824</b>
General Sales	1,492,567	1,551,117	1,664,498	1,735,179	1,800,679	1,870,598
Alcohol	6,560	6,675	6,795	6,918	7,035	7,148
Cigarette	27,956	32,725	31,435	30,212	29,007	27,850
Motor Vehicle	44,055	44,540	45,080	45,600	46,126	46,657
Motor Fuel	26,268	26,184	26,298	26,313	26,265	26,292
Private sports wagering	-	130	1,712	1,883	2,072	2,279
<i>Dedicated to other funds</i>	<i>(313,481)</i>	<i>(536,856)</i>	<i>(550,811)</i>	<i>(571,582)</i>	<i>(585,376)</i>	<i>(607,842)</i>
<b>SALES AND EXCISE (NET)</b>	<b>1,283,924</b>	<b>1,124,514</b>	<b>1,225,007</b>	<b>1,274,523</b>	<b>1,325,807</b>	<b>1,372,982</b>
<b>INCOME</b>	<b>2,641,586</b>	<b>2,676,987</b>	<b>2,786,431</b>	<b>2,883,762</b>	<b>2,983,070</b>	<b>3,091,974</b>
Individual Income	2,066,842	2,136,542	2,232,396	2,319,679	2,415,249	2,510,692
Corporate Franchise	436,526	400,777	412,694	421,463	423,853	435,645
U.B. Franchise	138,219	139,668	141,341	142,620	143,968	145,637
<b>INCOME (NET)</b>	<b>2,641,586</b>	<b>2,676,987</b>	<b>2,786,431</b>	<b>2,883,762</b>	<b>2,983,070</b>	<b>3,091,974</b>
<b>GROSS RECEIPTS</b>	<b>365,129</b>	<b>368,251</b>	<b>355,330</b>	<b>356,863</b>	<b>358,815</b>	<b>360,866</b>
Public Utilities	139,295	140,599	141,302	142,008	142,718	143,432
Toll Telecommunications	39,770	46,278	44,472	42,722	41,335	39,993
Insurance Premiums	112,836	113,972	116,144	118,359	120,619	122,920
Ballpark Fee	36,217	33,300	33,300	33,300	33,300	33,300
Health Related Taxes	37,011	34,102	20,112	20,473	20,842	21,221
<i>Dedicated to other funds</i>	<i>(130,742)</i>	<i>(124,069)</i>	<i>(111,089)</i>	<i>(112,718)</i>	<i>(113,944)</i>	<i>(115,636)</i>
<b>GROSS RECEIPTS (NET)</b>	<b>234,388</b>	<b>244,182</b>	<b>244,240</b>	<b>244,145</b>	<b>244,872</b>	<b>245,230</b>

(Continued on next page)



Table 3-3 (continued)

**General Fund, Local Revenue by Source, Fiscal Years 2018-2023**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimate</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Projected</b>
<b>OTHER TAX</b>	<b>507,976</b>	<b>503,198</b>	<b>517,134</b>	<b>538,240</b>	<b>559,021</b>	<b>576,286</b>
Estate	35,708	20,473	20,923	21,799	22,739	23,686
Deed Recordation	257,570	264,610	273,164	284,280	295,201	304,361
Deed Transfer	200,591	204,008	208,939	218,053	226,973	234,131
Economic Interest	14,108	14,108	14,108	14,108	14,108	14,108
Dedicated to other funds	(71,148)	(71,910)	(72,575)	(75,549)	(78,531)	(80,985)
<b>OTHER TAX (NET)</b>	<b>436,828</b>	<b>431,288</b>	<b>444,559</b>	<b>462,690</b>	<b>480,490</b>	<b>495,301</b>
<b>TOTAL TAX (GROSS)</b>	<b>7,771,338</b>	<b>8,013,549</b>	<b>8,313,397</b>	<b>8,595,300</b>	<b>8,873,706</b>	<b>9,165,952</b>
<b>TOTAL TAX (NET)</b>	<b>7,211,323</b>	<b>7,227,949</b>	<b>7,519,823</b>	<b>7,779,548</b>	<b>8,044,264</b>	<b>8,306,075</b>
<b>NONTAX</b>	<b>496,838</b>	<b>506,578</b>	<b>507,233</b>	<b>507,272</b>	<b>500,168</b>	<b>499,118</b>
Licenses and Permits	98,699	132,989	132,109	134,868	134,833	138,117
Fines and Forfeits	164,382	162,877	164,769	158,943	153,483	148,385
Charges for Services	87,632	77,258	77,501	79,135	78,985	81,149
Miscellaneous	146,124	133,454	132,854	134,326	132,867	131,467
<b>NONTAX (NET)</b>	<b>496,838</b>	<b>506,578</b>	<b>507,233</b>	<b>507,272</b>	<b>500,168</b>	<b>499,118</b>
<b>LOTTERY</b>	<b>49,500</b>	<b>44,710</b>	<b>61,990</b>	<b>72,221</b>	<b>72,788</b>	<b>74,355</b>
<b>GROSS REVENUE</b>	<b>8,317,676</b>	<b>8,564,837</b>	<b>8,882,621</b>	<b>9,174,793</b>	<b>9,446,662</b>	<b>9,739,425</b>
<b>DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)</b>	<b>560,016</b>	<b>785,600</b>	<b>793,574</b>	<b>815,752</b>	<b>829,442</b>	<b>859,877</b>
<b>LOCAL FUND REVENUE</b>	<b>7,757,660</b>	<b>7,779,237</b>	<b>8,089,047</b>	<b>8,359,042</b>	<b>8,617,220</b>	<b>8,879,548</b>

## Property Taxes

Table 3-4

### Property Tax Revenue, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Real Property	2,554,229	2,696,817	2,768,861	2,857,525	2,945,750	3,036,990
<i>Transfer to TIF/Pilot</i>	<i>(44,645)</i>	<i>(52,765)</i>	<i>(59,099)</i>	<i>(55,903)</i>	<i>(51,590)</i>	<i>(55,414)</i>
Real Property (net)	2,509,584	2,644,052	2,709,762	2,801,622	2,894,159	2,981,577
Personal Property	67,397	69,081	70,809	72,579	74,393	76,253
Public Space Rental	37,615	37,843	39,016	40,226	41,473	42,759
<b>Total Property (net)</b>	<b>2,614,596</b>	<b>2,750,977</b>	<b>2,819,587</b>	<b>2,914,427</b>	<b>3,010,025</b>	<b>3,100,588</b>
<b>Policy Proposals</b>	-	-	<b>24,250</b>	<b>22,903</b>	<b>22,046</b>	<b>21,018</b>

### Real Property Tax

In FY 2018, \$2.6 billion was collected before dedicated distributions, a 3.3 percent increase from FY 2017. The increase in collections was driven primarily by growth in residential property (Class 1). Commercial property (Class 2) tax collections increased by 0.7 percent, while residential property tax collections increased by 7.6 percent in FY 2018 compared to FY 2017. Although growth in collections from residential properties has exceeded growth in collections from commercial properties for the last several years, commercial property collections still have an out-sized impact on total real property tax collections. This is because the top commercial tax rate of \$1.85 per \$100 of assessment value in FY 2018 was more than double the residential rate of \$0.85 per \$100 of assessment value. Since the total assessment value of all commercial properties in the District is almost as high as the total assessment value of all residential properties, Class 2 tax collections account for approximately 65 percent of total real property tax collections and Class 1 collections account for approximately 34 percent of total real property tax collections in FY 2018.

**Residential Property.** DC's residential market showed relatively weak price appreciation in FY 2018, with average home prices increasing by 1.2 percent compared to FY 2017. The pace of appreciation is expected to increase throughout the forecast period, with home prices rising by about 4.3 percent on average from FY 2018 to FY 2023. Residential property (Class 1) tax collections are expected to grow by about 4.4 percent on average throughout the forecast period, which is due to a combination of home price appreciation and anticipated new construction.

**Commercial Property.** Class 2 property taxes increased by 0.7 percent in FY 2018, which is considerably lower than the 4.5 percent in FY 2017. The reason for the relatively low growth in FY 2018 is a combination of lower than normal growth in assessment values and second-half billings, and lower than normal collection rates of Class 2 properties in FY 2018. The growth in assessment values and billings is expected to increase in FY 2019, and collection rates are expected to pick up as well. Class 2 property taxes are projected to increase by 6.4 percent in FY 2019. Some of this increase (2.3 percent) is due to the increase in the top tier tax rate from \$1.85 to \$1.89 per \$100 of value implemented in FY 2019 as part of additional revenue to support Metro funding. Without this increase in tax rate, growth in FY 2019 is estimated at 4.1 percent. In FY 2020, due to legislation enacted in 2018 that uses additional revenue from remote seller sales tax to provide commercial property tax relief, the top rate on properties over \$10 million falls to \$1.86 per \$100. The growth is expected to slow down in the remainder of the forecast period. Increased risk of recession, uncertainties in capital markets and expected increases in interest rates contribute to a more moderate predicted growth in Class 2 tax revenues from FY 2020 to FY 2023 averaging 2.2 percent annually.

Taking these factors into consideration, overall real property tax collections are expected to grow annually by 3.4 percent on average from FY 2018 to FY 2023.

**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 2019, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 15.0 percent.

**Transfer to Tax Increment Financing (TIF) and Payment In Lieu of Taxes (PILOT).** The District uses economic development tools called Tax Increment Financing (TIF) and Payment In Lieu of Taxes (PILOT) to assist in financing economic development projects. TIF and PILOT allow the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development.

There are currently 16 projects included in the TIF/PILOT program: Bryant Street, Convention Center Hotel, Gallery Place, The Mandarin Oriental Hotel, Verizon Center (now known as Capital One Arena), City Market at O Street, Skyland, Union Market, the DOT PILOT, Rhode Island Place, SE Federal Center (includes Yards and Foundry Lofts), SW Waterfront/Wharf, and Special Retail and Great Streets (includes Howard Theatre, Forever 21, and Georgia Avenue/CVS).

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 Downtown TIF budget. Currently, Howard Theater is the only TIF project to require Downtown TIF funding to meet debt service.

In FY 2019, a net amount of \$52.8 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 increase to \$59.1 million in FY 2020, and drop to \$55.9 million in in FY 2021. Dedications to three TIF areas end during the financial plan and revenues dedicated to those areas will revert to local fund: Howard Theatre, Mandarin Oriental, and DOT PILOT.

### **Personal Property Tax**

In FY 2018, gross total personal property tax collections totaled \$67.4 million. This increase of 6.5 percent from FY 2017, was likely due to increased capital investments stemming from the federal Tax Cuts and Jobs Act and additional hotel investment in the District. The federal legislation provided tax preferences to capital investment by allowing immediate expensing. Personal property taxes are expected to continue growing by about 2.5 percent annually from FY 2019 to FY 2023.

### **Public Space Rental**

In FY 2018 revenue from public space rentals amounted to \$37.6 million. FY 2019 revenue is projected to slightly increase to \$37.8 million and increase approximately by 3.1 percent annually over the FY 2020 to FY 2023 financial planning period.

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

- BSA Subtitle VII-E: Internet Sales Tax Commercial Property Tax Rate Amendment Act
- BSA Subtitle VII-N: Fund Performing Arts Promotion Amendment Act of 2018
- BSA Subtitle VII-H: Washington Parks and People Equitable Real Property Tax Relief Act
- BSA Subtitle VII-M; Nonprofit Workforce Housing Properties Real Property Tax Exemption Amendment Act
- BSA Subtitle VII-N: Fund Rental Housing Affordability Re-Establishment Act of 2018
- BSA Subtitle VII-N: Fund Vacancy Increase Reform Amendment Act of 2018
- BSA Subtitle VII-N: Fund Hyacinths Place Equitable Real Property Tax Relief Act of 2018
- BSA Subtitle II-X: Funds for Ward One Public Housing Properties Amendment Act
- Council reserve for future implementation of Bill 23-276

## General Sales and Use Taxes

In FY 2018, revenue from gross sales and use taxes was \$1.49 billion, an increase of 5.2 percent, slightly lower than the growth rate of 5.7 percent in FY 2017. The federal government shutdown in late 2018 and early 2019 reduced sales tax revenue by about \$30 million, contributing to less robust growth of 3.9 percent in FY 2019; less than the growth seen in FY 2017 and FY 2018.

The growth rate in FY 2020 is expected to be very strong at 7.3 percent, reflecting the one-time weakness in FY2019 from the government shutdown and the full year of collection of remote sales taxes. Compliance

Table 3-5

### General Sales and Use Tax Revenue, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
General Sales	1,492,567	1,551,117	1,664,498	1,735,179	1,800,679	1,870,598
<i>Transfer to Convention Center Fund/ Events DC</i>	<i>(141,448)</i>	<i>(139,723)</i>	<i>(149,497)</i>	<i>(154,225)</i>	<i>(158,509)</i>	<i>(161,989)</i>
<i>Transfer to TIF/Pilot</i>	<i>(40,268)</i>	<i>(47,969)</i>	<i>(55,397)</i>	<i>(60,546)</i>	<i>(59,878)</i>	<i>(67,364)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(20,294)</i>	<i>(18,100)</i>	<i>(18,100)</i>	<i>(18,100)</i>	<i>(18,100)</i>	<i>(18,100)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(862)</i>	<i>(879)</i>	<i>(897)</i>	<i>(914)</i>	<i>(933)</i>	<i>(951)</i>
<i>Transfer to WMATA Operations (parking tax)</i>	<i>(78,506)</i>	<i>(77,225)</i>	<i>(84,470)</i>	<i>(88,362)</i>	<i>(91,628)</i>	<i>(95,941)</i>
<i>Transfer to WMATA Capital</i>	-	<i>(178,500)</i>	<i>(178,500)</i>	<i>(183,855)</i>	<i>(189,371)</i>	<i>(195,052)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,666)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>
<i>Transfer to ABRA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
<i>Transfer to Commission on Arts and Humanities</i>	-	<i>(42,711)</i>	<i>(30,503)</i>	<i>(31,947)</i>	<i>(33,185)</i>	<i>(34,438)</i>
<b>General Sales (net)</b>	<b>1,205,353</b>	<b>1,040,574</b>	<b>1,141,697</b>	<b>1,191,794</b>	<b>1,243,639</b>	<b>1,291,327</b>
<b>Policy Proposals</b>	-	<b>14,336</b>	<b>7,764</b>	<b>7,866</b>	<b>7,845</b>	<b>7,920</b>

Table 3-6

### Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2018

(Dollars in Millions)

	Retail	Medical Marijuana**	Restaurants	Liquor	Hotels	Parking	Transfers	Total
Base	10,773.9	14.4	4,134.2	692.3	2,107.5	436.1	-	-
Rate	5.75%	6.0%	10.0%	10.0%	14.8%	18.0%	-	-
General Sales Tax Collection (Gross)	619.5	0.9	413.4	69.2	311.9	78.5		1,493.4
Convention Center Transfer	-	-	41.3	-	100.1	-	141.4	141.4
Transfer to TIF (includes Verizon Center)	-	-	-	-	-	-	32.5	32.5
Transfer to WMATA (parking tax)	-	-	-	-	-	78.5	78.5	78.5
Transfer to Ballpark Fund	-	-	-	-	-	-	20.3	20.3
Transfer to Healthy Schools	-	-	-	-	-	-	4.7	4.7
Transfer to ABRA	-	-	-	-	-	-	1.2	1.2
Transfer to Healthy DC	-	0.9	-	-	-	-	0.9	0.9
Transfer to PILOT	-	-	-	-	-	-	7.7	7.7
<b>General Sales Tax Collection (Net)</b>	<b>619.5</b>	<b>(0.0)</b>	<b>372.1</b>	<b>69.2</b>	<b>211.8</b>	<b>0.0</b>	<b>(287.2)</b>	<b>1,206.2</b>

\*\* Medical Marijuana tax and the transfer to the Healthy DC Fund are reported with Health Care Related Incomes, under Gross Receipts in the FY 2018 CAFR

in collecting and remitting sales taxes on online purchase to District residents is expected to be strong. The growth rates for the period FY 2021 to FY 2023 are estimated to be between 4.2 percent and 3.8 percent.

Total transfers from sales and use tax revenue are estimated to be \$510.5 million in FY 2019. This is a large increase from total transfers in FY 2018 (\$287.2 million) due to higher dedication to WMATA and a new dedication to the Commission on the Arts and Humanities. In FY 2020, the sum of transfers from sales and use taxes is estimated to be \$522.8 million, 31 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 14.95 percent. Of this tax, 4.45 percent is dedicated to the Convention Center Fund and 0.3 percent to Destination DC. The remaining 10.2 percent of the hotel tax goes to the District's Local Fund. The 10 percent sales tax rate applied to restaurants and bars includes 1 percent dedicated to the Convention Center.

The tax rate applied to rental cars, tickets for events and merchandise sold at both the Baseball Stadium and the Verizon Center was increased to 10.25 percent effective FY 2019. Except for sales at the Baseball Stadium and the Verizon Center, the 10.25 percent rate includes 9.25 percent for the General Fund and 1 percent dedicated to the Convention Center Fund.

The federal shutdown is assumed to have had an immediate and one-time effect on hotel and restaurant revenue, reducing transfer amounts available to the Convention Center and Destination DC.

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

The sum of dedications from sales taxes is estimated to be \$55.4 million in FY 2020 and grow to \$67.4 million in FY 2023. Sales tax dedications to three projects are expected to end during the forecast period. Forever 21 is estimated to end in FY 2020, and the Mandarin Hotel, and Howard Theatre end in FY 2021

***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. The estimate for FY 2020 to FY 2023 is \$18.1 million annually.

***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 was \$862,000 in FY 2018. It is estimated to be \$879,000 in FY 2019.

***Transfer to WMATA.*** Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent and is used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority (WMATA). We estimate revenue from sales tax on parking to be \$84.5 million in FY 2020. For FY 2019 and FY 2020, \$178.5 million of sales tax revenue was dedicated to the long-term capital needs of WMATA annually. The dedicated revenue distributed to WMATA for capital increases 3 percent annually after FY 2020.

***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, off-premise alcohol retailers’ hours were extended. Initially, \$460,000 of the revenue raised annually was dedicated to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage Regulation Administration (ABRA). Effective in FY 2014, the transfer to ABRA was increased to \$1,170 million annually.

**Transfer to Commission on Arts and Humanities.** Beginning in FY 2019, 5 percent of general retail sales tax revenue (taxed at 6 percent) collected and not necessary for debt service will be distributed to the D.C. Commission on the Arts and Humanities.

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

- BSA Subtitle VII-N: Fund Feminine Hygiene and Diaper Sales Tax Exemption Amendment Act of 2016
- BSA Subtitle VII-D: Internet Sales Tax Revenue Amendment Act
- BSA Subtitle VII-G: Healthy Kids Revenue Amendment Act
- BSA Subtitle IV-O: Healthy Schools Funding Clarification Amendment Act
- BSA Subtitle VII-Q: Downloading Lost Revenues Amendment Act

**Selective Sales and Use Taxes**

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

Table 3-7

**Selective Sales and Excise Tax Revenue, Fiscal Years 2018-2023**

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Alcohol	6,560	6,675	6,795	6,918	7,035	7,148
Cigarette	27,956	32,725	31,435	30,212	29,007	27,850
Motor Vehicle	44,055	44,540	45,080	45,600	46,126	46,657
Motor Fuel Tax	26,268	26,184	26,298	26,313	26,265	26,292
<i>Transfer to Highway Trust Fund</i>	<i>(26,268)</i>	<i>(26,184)</i>	<i>(26,298)</i>	<i>(26,313)</i>	<i>(26,265)</i>	<i>(26,292)</i>
Private Sports Wagering	-	130	1,712	1,883	2,072	2,279
<i>Transfer to DBH - Gambling addiction</i>	-	<i>(130)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>
<i>Transfer to Birth to Three</i>	-	-	<i>(756)</i>	<i>(842)</i>	<i>(936)</i>	<i>(1,039)</i>
<i>Transfer to Neighborhood Safety and Engagement</i>	-	-	<i>(756)</i>	<i>(842)</i>	<i>(936)</i>	<i>(1,039)</i>
<b>Total Selective Sales and Excise Taxes (net)</b>	<b>78,571</b>	<b>83,940</b>	<b>83,310</b>	<b>82,730</b>	<b>82,168</b>	<b>81,655</b>
<b>Policy Proposals</b>	-	-	<b>1,380</b>	<b>1,551</b>	<b>1,740</b>	<b>1,947</b>

**Alcoholic Beverage**

In FY 2018, revenue from the alcoholic beverage tax was \$6.6 million, a 1.2 percent decrease from revenue in FY 2017. In recent years, there is a trend of slower growth; 1.2 percent decline follows growth rates of 3.6 percent and 2.7 percent growth for FY 2016 and FY 2017, respectively. We estimate growth of 1.8 percent in

FY 2020 bringing alcoholic beverage tax revenue to \$6.8 million. The growth rate is projected to be between 1.6 and 1.8 percent during the FY 2021 and FY 2023 period.

### **Cigarette**

Revenue in FY 2018 was \$27.96 million, a 5.3 percent decrease from FY 2017. Cigarette tax collections are expected to increase by 17.1 percent in FY 2019 to \$32.7 million following an excise tax increase from \$2.50 to \$4.50 per pack of twenty cigarettes. Collections are expected to decrease 3.9 percent to \$31.4 million in FY 2020. The growth rate for FY 2021 through FY 2023 is estimated to be between negative 3.9 percent and negative 4.0 percent annually, reflecting a continued decrease in tobacco consumption.

### **Motor Vehicle**

Motor vehicle excise tax revenue totaled \$44.1 million in FY 2018, which is a negative 4.1 percent growth rate from FY 2017 but is expected to grow 1.1 percent in FY 2019 to \$44.5 million. Revenue is projected to increase at a rate of 1.2 percent to \$45.1 million in FY 2020. The growth rate is projected to be 1.2 percent between FY 2021 and FY 2023 giving projected revenue of \$45.6 million, \$46.1 million and \$46.7 million respectively.

### **Motor Fuel**

Collections for the motor vehicle fuel tax in FY 2018 were \$26.3 million. Based on year-to-date collection, we expect FY 2019 to slightly decrease to \$26.2 million. The continued increase in the local population is expected to drive up fuel demand resulting in an increase of motor fuel tax revenue in the district by an average of 0.1 percent during the period FY 2020 to FY 2023.

***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.

### **Private Sports Wagering.**

In 2018, the District enacted legislation to authorize sports wagering to be licensed at specific arenas and other privately-operated businesses, as well as to be conducted via mobile and a network of retailer locations run by the DC Office of Lottery and Gaming. Privately-operated facilities are expected to start offering wagering beginning September 2019 and the Lottery-operated mobile and retail operations beginning January 2020. The privately-operated facilities will be taxed at 10 percent on the gross sports wagering revenue (wagers after prize payouts). All revenue from the private sports wager tax is dedicated to specific programs. Lottery-operated sports wagering is discussed in more detail in the Non-Tax Revenue and Lottery section below.

***Transfer to the Department of Behavioral Health gambling addiction program.*** The first \$200,000 of revenue from the private sports wagering tax is dedicated to prevent and combat gambling addiction.

***Transfers to the Birth-to-3 fund and the Neighborhood Safety and Engagement fund.*** After the first \$200,000 of revenue, remaining revenue is divided equally between these two funds.

### **Selective Sales Tax Policy Proposals:**

- BSA Subtitle VII-F: Repeal Dedication of Sports Gaming Excise Tax
- BSA Subtitle VI-F: Clean Energy Implementation: Electric Motor Vehicle Excise Tax Exemption

# Income Taxes

Table 3-8

## Income Tax Revenue, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Individual Income	2,066,842	2,136,542	2,232,396	2,319,679	2,415,249	2,510,692
Corporate Franchise	436,526	400,777	412,694	421,463	423,853	435,645
Unincorporated Business Franchise	138,219	139,668	141,341	142,620	143,968	145,637
<b>Total Income Taxes</b>	<b>2,641,586</b>	<b>2,676,987</b>	<b>2,786,431</b>	<b>2,883,762</b>	<b>2,983,070</b>	<b>3,091,974</b>
<b>Policy Proposals</b>	-	-	<b>3,325</b>	<b>3,093</b>	<b>4,055</b>	<b>5,399</b>

### Individual Income Tax

The non-withholding component experienced double-digit growth of 29.7 percent in FY 2018. The withholding component experienced slower growth of 2.9 percent, which could be attributed to the Tax Cuts and Jobs Act (TCJA) policy changes and the resultant under withholding by filers. In addition, the growth rate of wages earned by residents was lower in FY 2018 compared to FY 2017. The double-digit increase 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. For non-withholding, the strong growth in FY 2018 was influenced by stock buy backs and increased capital gains due to TCJA tax policy changes.

The strong performance of the non-withholding component relative to the previous year, was influenced by a 23.3 percent growth in declarations (also referred to as estimated payments), which was compounded by a 1.3 percent increase in refunds and a 3.4 percent increase in final payments. The stock market experienced growth in FY 2018. But the Standard and Poor's 500 index for FY 2019 is forecasted to slow given the volatility of the financial markets and economic uncertainty.

For FY 2019 it is anticipated that revenue will increase by 3.4 percent. For the out years from FY 2020 to FY 2023, revenue will grow at an average rate of 4.1 percent. The federal shutdown is assumed to have reduced withholding by about \$17 million, based on reduced wages for federal contractors and service industry workers affected by the shutdown. Federal workers were repaid following the shutdown. It is anticipated that the withholding component will grow at an average annual rate of 4.4 percent from FY 2020 to FY 2023.

For FY 2020 it is expected that the non-withholding component will grow by 1.6 percent, lower than the 5.8 percent expected in FY 2019. With the cautious and uncertain expectation of the stock market's performance the average annual growth for non-withholding for FY 2020 through FY 2023 is expected to be 1.7 percent.

### Business Franchise

Corporate franchise tax revenue grew by 12.2 percent and unincorporated franchise income tax declined 16.2 percent in FY 2018 compared to FY 2017. The federal TCJA impacted these taxes differently. Corporate franchise taxpayers likely had more taxable income from changes in the treatment in foreign income and in the calculation of certain deductions. Unincorporated franchise taxpayers, particularly partnerships, were more affected by changes specific to the real estate and financial industries, reducing taxable income for these taxpayers.

Both revenues are expected to return to trend growth after the volatility of the last two years from the federal tax changes. Beginning FY 2022, credits for publicly traded companies affected by combined reporting will be available, reducing growth in that year.



### Income Tax Policy Proposals:

- BSA Subtitle VII-B: Keep Housing Affordable Increased Property Tax Relief Amendment Act
- BSA Subtitle VII-A: Keep Child Care Affordable Tax Credit Amendment Act
- Implement Efficiency Compliance Initiatives at Office of Tax and Revenue
- BSA Subtitle VII-N: Fund Rental Housing Affordability Re-Establishment Act of 2018
- BSA Subtitle VII-N: Fund Vacancy Increase Reform Amendment Act of 2018
- BSA Subtitle VII-N: Fund Wage Garnishment Fairness Amendment Act of 2018
- BSA Subtitle VII-Q: Downloading Lost Revenues 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 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Public Utility	139,295	140,599	141,302	142,008	142,718	143,432
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,089)</i>	<i>(7,901)</i>	<i>(8,532)</i>	<i>(8,617)</i>	<i>(8,703)</i>	<i>(8,790)</i>
Public Utility (net)	131,206	132,698	132,770	133,391	134,016	134,642
Toll Telecommunications	39,770	46,278	44,472	42,722	41,335	39,993
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,338)</i>	<i>(2,443)</i>	<i>(2,254)</i>	<i>(2,499)</i>	<i>(2,313)</i>	<i>(2,565)</i>
Toll Telecommunications (net)	37,432	43,835	42,218	40,223	39,022	37,428
Insurance Premiums	112,836	113,972	116,144	118,359	120,619	122,920
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(47,086)</i>	<i>(46,323)</i>	<i>(46,891)</i>	<i>(47,829)</i>	<i>(48,785)</i>	<i>(49,761)</i>
Insurance Premiums (net)	65,750	67,649	69,253	70,531	71,834	73,159
Healthcare Provider Tax	16,800	15,029	15,035	15,396	15,765	16,144
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(16,800)</i>	<i>(15,029)</i>	<i>(15,035)</i>	<i>(15,396)</i>	<i>(15,765)</i>	<i>(16,144)</i>
Ballpark Fee	36,217	33,300	33,300	33,300	33,300	33,300
<i>Transfer to Ballpark Revenue Fund</i>	<i>(36,217)</i>	<i>(33,300)</i>	<i>(33,300)</i>	<i>(33,300)</i>	<i>(33,300)</i>	<i>(33,300)</i>
Hospital Bed Tax	8,948	8,600	-	-	-	-
<i>Transfer to Hospital Fund</i>	<i>(8,948)</i>	<i>(8,600)</i>	-	-	-	-
Hospital Provider Fee	5,511	5,507	-	-	-	-
<i>Transfer to Hospital Provider Fee Fund</i>	<i>(5,511)</i>	<i>(5,507)</i>	-	-	-	-
ICF-IDD Assessment	5,752	4,967	5,077	5,077	5,077	5,077
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(5,752)</i>	<i>(4,967)</i>	<i>(5,077)</i>	<i>(5,077)</i>	<i>(5,077)</i>	<i>(5,077)</i>
<b>Total Gross Receipts (net)</b>	<b>234,388</b>	<b>244,182</b>	<b>244,240</b>	<b>244,145</b>	<b>244,872</b>	<b>245,230</b>
<b>Policy Proposals</b>	-	-	-	-	-	-

## **Public Utility Tax**

Most of this tax is directly related to energy use, so tax revenue collections are closely linked to weather extremes and fuel cost. (See tax rates in Table 3-18 at the end of the chapter.) Also included are the gross receipts from cable companies and, until January 1, 2019, digital television streaming services. As of January 1, 2019, digital television streaming services are taxed under the general sales tax with other digital goods. Gross revenue from the Public Utility Tax (before the transfer to the Ballpark Fund) is estimated to be \$140.6 million in FY 2019 and \$141.3 million in FY 2020. It is expected to grow at an average rate of 0.5 percent for FY 2021 through FY 2023.

***Transfer to Ballpark Fund.*** There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2018, \$8.1 million was collected and transferred. In FY 2019 and FY 2020, \$7.9 million and \$8.5 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 \$46.3 million in FY 2019 and \$44.5 million in FY 2020. It is forecasted to decline by an average of 3.5% during the period FY 2021 to FY 2023.

***Transfer to Ballpark Fund.*** There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2018, \$2.3 million was collected and transferred. The transfer is expected to slightly increase in FY 2019 to \$2.4 million while leveling back to \$2.3 million in FY 2020. In FY 2021 the transfer is estimated to be approximately \$2.5 million, \$2.3 million in FY 2022 and in FY 2022 it is expected to be around \$2.6 million.

## **Insurance Premiums Tax**

In FY 2018, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$112.8 million; net revenue (after the transfer) was \$65.8 million. Gross Insurance Premium collections are expected to increase by 1 percent to \$114.0 million in FY 2019. For the period FY 2020 to FY 2023, Insurance Premium Collections are estimated to grow by an average of 1.9 percent.

***Transfer to Healthy DC Fund.*** Of the insurance premiums taxes generated by policies with health maintenance organizations (HMO), 75 percent is distributed to the Healthy DC Fund for the purposes of providing affordable health insurance to eligible individuals. For FY 2019, these amounted to \$47.1 million and are estimated to grow by an average of 2 percent through the financial planning period.

## **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 2018 the revenue from the Healthcare Provider Tax was \$16.8 million. Revenue for FY 2019 is estimated to be \$15.0 million. It is projected to grow in FY 2020 through FY 2023 from \$15.0 million to \$16.1 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 \$36.2 million in FY 2018. Revenue is estimated to decrease to \$33.3 million in FY 2019 and is expected to remain unchanged to FY 2023.

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

The Medicaid Hospital Inpatient Rate Supplement Amendment Act (FY 2019 Budget Support Act of 2018, Subtitle E) authorized the District to continue to charge a fee on each hospital's inpatient net patient revenue in fiscal year 2019. The tax rate for FY 2019 (0.448% of total inpatient net patient revenue) was set to generate \$8.6 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, 2019.

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

The Medicaid Hospital Outpatient Supplemental Payment Amendment Act (FY 2019 Budget Support Act of 2018, Subtitle D) authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2019. All revenues collected from fees are deposited into a non-lapsing Hospital Provider Fee Fund. The Fund must be used to make Medicaid outpatient hospital access payments and refunds. The subtitle specifies that the Fund can be used to pay for administrative expenses incurred by the Department of Health Care Finance and limits the amount that can be used for this purpose to \$150,000. The subtitle expires on September 30, 2019.

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

Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. These assessments are transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities). The assessment generated \$5.8 million in FY 2018 and expected to generate \$5.0 million in FY 2019. For FY 2020 through FY 2023 revenue is expected to remain \$5.1 million.

### **Gross Receipts Policy Proposals:**

- BSA Subtitle V-I; Medicaid Hospital Supplemental Payment Amendment Act

## **Other Taxes**

Table 3-10

### **Other Tax Revenue, Fiscal Years 2018-2023**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimate</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Projected</b>
Estate	35,708	20,473	20,923	21,799	22,739	23,686
Deed Recordation	257,570	264,610	273,164	284,280	295,201	304,361
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(39,953)</i>	<i>(40,500)</i>	<i>(41,104)</i>	<i>(42,742)</i>	<i>(44,383)</i>	<i>(45,760)</i>
Deed Recordation (net)	217,617	224,110	232,060	241,538	250,819	258,601
Deed Transfer	200,591	204,008	208,939	218,053	226,973	234,131
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(31,195)</i>	<i>(31,410)</i>	<i>(31,471)</i>	<i>(32,808)</i>	<i>(34,149)</i>	<i>(35,225)</i>
Deed Transfer (net)	169,396	172,598	177,468	185,245	192,825	198,906
Economic Interests	14,108	14,108	14,108	14,108	14,108	14,108
<b>Total Other Taxes (net)</b>	<b>436,828</b>	<b>431,288</b>	<b>444,559</b>	<b>462,690</b>	<b>480,490</b>	<b>495,301</b>
<b>Policy Proposals</b>	-	<b>9,166</b>	<b>76,143</b>	<b>93,489</b>	<b>96,339</b>	<b>101,002</b>

## **Estate Tax**

For FY 2018, estate tax revenue was \$35.7 million, a decline of 13.4 percent from FY 2017. In January 2018 the District's estate tax threshold conformed to the federal level where the threshold was doubled; however subsequently the District issued the Estate Tax Clarification Amendment Act of 2018 which decoupled the District's estate tax exclusion threshold from that of the federal government and set the District's threshold to \$5.6 million in 2018. It is expected that in FY 2019 there will be another double-digit decline of 42.7 percent before stabilizing in FY 2020 with 2.2 percent growth. FY 2021 through FY 2023 is expected to have an average annual growth rate of 4.2 percent.

## **Deed and Economic Interest Taxes**

In FY 2018, deed recordation and transfer taxes, including economic interest, totaled \$472.3 million, which is an increase from the FY 2017 level of the \$460.9 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 \$482.7 million in FY 2019 and grow 3.4 percent annually on average from FY 2019 to FY2022.

***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 \$68.9 million in FY 2018 growing to \$80.8 million in 2023. 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. Most of the condos were sold in FY 2018, resulting in \$2.3 million being distributed that year. The remaining condos are expected to sell in FY 2019, with a resulting \$1.6 million being distributed. Starting in FY 2020, the amount will drop down to about \$200 thousand annually reflecting turnover in condo ownership.

## **Other Tax Revenue Policy Proposals:**

- BSA Subtitle VII-M; Nonprofit Workforce Housing Properties Real Property Tax Exemption Amendment Act
- BSA Subtitle VII-C: Recordation and Transfer Taxes 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), other than real property and sales tax PILOTs discussed above, revenues from long-outstanding traffic fines collected through the Central Collection Unit (CCU), proceeds from unclaimed properties, and other revenue sources.

Table 3-11

### General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Licenses and Permits	98,699	132,989	132,109	134,868	134,833	138,117
Fines and Forfeitures	164,382	162,877	164,769	158,943	153,483	148,385
Charges for Services	87,632	77,258	77,501	79,135	78,985	81,149
Miscellaneous	146,124	133,454	132,854	134,326	132,867	131,467
<b>Total Non-Tax</b>	<b>496,837</b>	<b>506,578</b>	<b>507,233</b>	<b>507,272</b>	<b>500,168</b>	<b>499,118</b>
Lottery	49,500	44,710	61,990	72,221	72,788	74,355
<b>Total Non-Tax Plus Lottery</b>	<b>546,338</b>	<b>551,288</b>	<b>569,224</b>	<b>579,493</b>	<b>572,955</b>	<b>573,474</b>
<b>Policy Proposals</b>	-	-	<b>4,412</b>	<b>6,807</b>	<b>6,434</b>	<b>6,098</b>

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

Total non-tax revenue for FY 2018 was up 2 percent from FY 2017 mainly due to stronger Interest Income following continued rate increases by the Federal Reserve Board and a one-time balloon payment the District received relating to a ground lease agreement. This revenue is expected to increase again in FY 2019 due primarily to a tax increase on private for-hire vehicles, from 1 percent to 6 percent, which is now reported as part of the local non-tax revenue. Almost all of the increase in non-tax in FY 2019 is resulting from two FY 2019 Budget Support Act provisions, the Securities and Banking Regulatory Trust Fund Amendment Act and Department of For-Hire Vehicles Establishment Amendment Act which added \$34.1 million to the forecast.

Fines and forfeitures, which is mostly revenue from traffic fines, continued to decline in FY 2018, by about 1.8 percent and it is expected to decline again in FY 2019 by about 0.9 percent. Charges for Services and Miscellaneous revenue are both expected to decline in FY 2019 from the FY 2018 level by 11.8 percent and 8.7 percent respectively. This is due to the impact of two one-time revenue transactions reflected in FY 2018, i.e. one-time payment related to a ground lease stated earlier that boosted FY 2018 Charges for Services revenue and a one-time Sale of Real Property transaction reflected in Miscellaneous revenue categories.

Transfers from the District's Office of Lottery and Gaming (OLG) grew 8.6 percent FY 2018. In FY 2019, there will be some costs for implementing lottery-operated sports wagering, reducing the transfer in that year. Projected transfers for the period FY 2020 through FY 2023 reflect the implementation of sports wagering, both mobile and through small retailers, which is expected to start in January 2020. There is separate tax on privately-operated facilities that is discussed above in the Selective Sales and Use Tax section.

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](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:**

- Expansion of Rush Hour and Bike Lane Parking Enforcement
- BSA Subtitle III-F: Returning Citizens Opportunity to Succeed Amendment Act
- BSA Subtitle VI-H: Residential Parking Permit 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 2020 the District is anticipating approximately \$687.3 million in revenue and use of fund balance of \$56.1 million for a total of \$743.4 million to cover the cost of performing the functions associated with these resources. The use of fund balance is a one-time revenue source and as such is not projected for FY 2021 - FY 2023. 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:**

- BSA Subtitle VI-F: Clean Energy Implementation: Sustainable Energy Surcharge Increases
- BSA Subtitle III-F: Returning Citizens Opportunity to Succeed Amendment Act

## POLICY PROPOSALS

Following are changes that are included in the FY 2020 Budget Support Act of 2019 (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.

Table 3-12

### Policy Proposals Impacting General Fund Revenues, Fiscal Years 2019-2023

(Dollars in Thousands)

Revenue Source	FY 2019 Revised	FY 2020 Original	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<b>Local Fund Revenue (February 2019 Estimates)</b>	<b>7,779,237</b>	<b>8,089,047</b>	<b>8,359,042</b>	<b>8,617,220</b>	<b>8,879,548</b>
<b>plus Local Fund Policy Proposals</b>	<b>23,502</b>	<b>117,274</b>	<b>135,709</b>	<b>138,458</b>	<b>143,384</b>
<b>PROPERTY TAXES</b>	<b>0</b>	<b>24,250</b>	<b>22,903</b>	<b>22,046</b>	<b>21,018</b>
BSA Subtitle VII-E: Internet Sales Tax Commercial Property Tax Rate Amendment Act	-	24,705	25,224	25,754	26,295
BSA Subtitle VII-N: Fund Performing Arts Promotion Amendment Act of 2018	-	(375)	(375)	(375)	(375)
BSA Subtitle VII-H: Washington Parks and People Equitable Real Property Tax Relief Act	-	(67)	0	0	0
BSA Subtitle VII-M; Nonprofit Workforce Housing Properties Real Property Tax Exemption Amendment Act	-	(918)	(1,891)	(2,922)	(3,009)
BSA Subtitle VII-N: Fund Rental Housing Affordability Re-Establishment Act of 2018	-	0	0	(53)	(272)
BSA Subtitle VII-N: Fund Vacancy Increase Reform Amendment Act of 2018	-	0	0	(300)	(1,559)
BSA Subtitle VII-N: Fund Hyacinths Place Equitable Real Property Tax Relief Act of 2018	-	(26)	0	0	0
BSA Subtitle II-X: Funds for Ward One Public Housing Properties Amendment Act	-	1,024	0	0	0
Council reserve for future implementation of Bill 23-276	-	(93)	(55)	(58)	(62)
<b>SALES / EXCISE TAXES</b>	<b>14,336</b>	<b>9,144</b>	<b>9,417</b>	<b>9,585</b>	<b>9,867</b>
BSA Subtitle VII-N: Fund Feminine Hygiene and Diaper Sales Tax Exemption Amendment Act of 2016	-	(4,506)	(4,660)	(4,921)	(5,120)
BSA Subtitle VII-D: Internet Sales Tax Revenue Amendment Act	14,336	-	-	-	-
BSA Subtitle VII-F: Repeal Dedication of Sports Gaming Excise Tax	-	1,512	1,683	1,872	2,079
BSA Subtitle VI-F: Clean Energy Implementation: Electric Motor Vehicle Excise Tax Exemption	-	(132)	(132)	(132)	(132)
BSA Subtitle VII-G: Healthy Kids Revenue Amendment Act	-	3,219	3,058	2,905	2,760
BSA Subtitle IV-O: Healthy Schools Funding Clarification Amendment Act	-	(884)	(884)	(884)	(884)
BSA Subtitle VII-Q: Downloading Lost Revenues Amendment Act	-	9,935	10,352	10,745	11,164
<b>INCOME TAXES</b>	<b>0</b>	<b>3,325</b>	<b>3,093</b>	<b>4,055</b>	<b>5,399</b>
BSA Subtitle VII-B: Keep Housing Affordable Increased Property Tax Relief Amendment Act	-	(3,777)	(3,928)	(4,085)	(4,248)
BSA Subtitle VII-A: Keep Child Care Affordable Tax Credit Amendment Act	-	(1,353)	(1,385)	(1,419)	(1,453)
Implement Efficiency Compliance Initiatives at Office of Tax and Revenue	-	3,250	1,625	1,219	1,219
BSA Subtitle VII-N: Fund Rental Housing Affordability Re-Establishment Act of 2018	-	(9)	(47)	(88)	(131)

(Continued on next page)

Table 3-12

## Policy Proposals Impacting General Fund Revenues, Fiscal Years 2019-2023

(Dollars in Thousands)

Revenue Source	FY 2019 Revised	FY 2020 Original	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<b>INCOME TAXES (continued)</b>					
BSA Subtitle VII-N: Fund Vacancy Increase Reform Amendment Act of 2018	-	(53)	(275)	(514)	(773)
BSA VII-N: Fund Wage Garnishment Fairness Amendment Act of 2018	-	(140)	(140)	(140)	(140)
BSA Subtitle VII-Q: Downloading Lost Revenues Amendment Act	-	5,407	7,243	9,082	10,925
<b>DEED TAXES</b>	<b>9,166</b>	<b>76,143</b>	<b>93,489</b>	<b>96,339</b>	<b>101,002</b>
BSA Subtitle VII-M; Nonprofit Workforce Housing Properties Real Property Tax Exemption Amendment Act	-	(1,813)	(1,813)	(1,813)	-
BSA Subtitle VII-C: Recordation and Transfer Taxes Amendment Act	9,166	77,956	95,302	98,152	101,002
<b>NONTAX REVENUES</b>	<b>0</b>	<b>4,412</b>	<b>6,807</b>	<b>6,434</b>	<b>6,098</b>
Expansion of Rush Hour and Bike Lane Parking Enforcement	-	2,766	3,734	3,361	3,025
BSA Subtitle III-F: Returning Citizens Opportunity to Succeed Amendment Act	-	(30)	(30)	(30)	(30)
BSA Subtitle VI-H: Residential Parking Permit Amendment Act	-	1,676	3,103	3,103	3,103
<b>Local Fund Revenue with Policy Proposals</b>	<b>7,802,739</b>	<b>8,206,321</b>	<b>8,494,751</b>	<b>8,755,678</b>	<b>9,022,932</b>
<b>Dedicated Revenue</b>	<b>560,668</b>	<b>552,415</b>	<b>569,273</b>	<b>585,069</b>	<b>601,402</b>
<b>plus Dedicated Revenue Policy Proposals</b>	<b>(14,336)</b>	<b>13,320</b>	<b>13,406</b>	<b>13,477</b>	<b>13,536</b>
BSA Subtitle VII-D: Internet Sales Tax Revenue Amendment Act	(14,336)	-	-	-	-
BSA Subtitle VII-F: Repeal Dedication of Sports Gaming Excise Tax	-	(1,512)	(1,683)	(1,872)	(2,079)
BSA Subtitle V-I: Medicaid Hospital Supplemental Payment Amendment Act	-	13,425	13,660	13,899	14,142
BSA Subtitle VII-Q: Downloading Lost Revenues Amendment Act	-	523	545	566	588
BSA Subtitle IV-O: Healthy Schools Funding Clarification Amendment Act	-	884	884	884	884
<b>Dedicated Revenue With Policy Proposals</b>	<b>546,332</b>	<b>565,735</b>	<b>582,678</b>	<b>598,546</b>	<b>614,937</b>
<b>Special Purpose (O-Type) Revenue</b>	<b>638,983</b>	<b>687,276</b>	<b>689,497</b>	<b>694,955</b>	<b>700,213</b>
<b>plus Special Purpose Policy Proposals</b>	<b>0</b>	<b>23,757</b>	<b>22,544</b>	<b>21,511</b>	<b>20,388</b>
BSA Subtitle VI-F: Clean Energy Implementation: Sustainable Energy Surcharge Increases	-	23,765	22,552	21,519	20,396
BSA Subtitle III-F: Returning Citizens Opportunity to Succeed Amendment Act	-	(8)	(8)	(8)	(8)
<b>Special Purpose Revenue With Policy Proposals</b>	<b>638,983</b>	<b>711,033</b>	<b>712,041</b>	<b>716,466</b>	<b>720,601</b>
<b>All Proposals</b>	<b>9,166</b>	<b>154,351</b>	<b>171,659</b>	<b>173,447</b>	<b>177,307</b>
<b>General Fund Revenue with Policy Proposals</b>	<b>8,988,054</b>	<b>9,483,089</b>	<b>9,789,470</b>	<b>10,070,691</b>	<b>10,358,469</b>
<b>Addendum:</b>					
<b>Dedicated Tax Policy Proposals: Enterprise Funds</b>	<b>1,395</b>	<b>12,559</b>	<b>15,458</b>	<b>15,961</b>	<b>16,784</b>
BSA Subtitle VII-C: Recordation and Transfer Taxes Amendment Act	1,395	12,879	15,778	16,281	16,784
BSA Subtitle VII-M; Nonprofit Workforce Housing Properties Real Property Tax Exemption Amendment Act	-	(320)	(320)	(320)	-



## PROPERTY TAX CHANGES:

- **Reverse Class 2 Real Property Tax Rate Reduction (Subtitle VII-E).** The Internet Sales Tax Amendment of 2018 required any revenue estimate by ORA in February 2019 for additional revenue from new remote sales taxes be used to reduce commercial (class 2) property tax rates on properties valued \$10 million or more. ORA certified revenue sufficient to reduce the tax rate from \$1.89 per \$100 of taxable assessed value to \$1.86. Subtitle VII(E) reverses that reduction and the rate in FY 2020 will remain at \$1.89 per \$100 of taxable assessed value on properties valued \$10 million or more.
- **Subject to Appropriations Repeal – Performing Arts Promotion Amendment Act of 2018 (Subtitle VII-N),** which creates a real property tax rebate for businesses that lease property and host live-performing artists. Qualifying businesses can receive up to a \$15,000 rebate for their pro-rata share of real estate taxes paid on a lease. To qualify a business must host live performances by artists for a minimum of 48 hours per month and have seating capacity under 300 seats.
- **Washington Parks and People Property Tax Relief (Subtitle VII-H).** The bill provides a real property tax exemption and forgiveness of special assessments on land owned by Washington Parks and People (WPP). The bill also exempts the properties from any future property taxes if WPP remains the owner and uses the properties for certain activities outlined in the Act.
- **Exempt Nonprofit Entities That Offer Rental Housing (Subtitle VII-M).** The Nonprofit Workforce Housing Properties Real Property Tax Exemption Amendment Act of 2019 establishes both real property and deed recordation tax exemptions for rental housing owners who are nonprofit entities, lease their units at certain income thresholds, and comply with additional requirements laid out in the Act.
- **Subject to Appropriations Repeal - Rental Housing Affordability Re-establishment Amendment Act of 2018 (Subtitle VII-N).** The subtitle funds the Rental Housing Affordability Re-establishment Amendment Act of 2018 which limits the rent a landlord can charge for a rent-controlled unit after a rental subsidy expires.
- **Subject to Appropriations Repeal - Vacancy Increase Reform Amendment Act of 2018 (Subtitle VII-N).** The subtitle funds the Vacancy Increase Reform Amendment Act of 2018 which lowers the maximum allowable rent increase when a rent-controlled apartment unit is vacated.
- **Subject to Appropriations Repeal – Hyacinth’s Place Equitable Real Property Tax Relief Act of 2018 (Subtitle VII-N).** The subtitle funds DC Law Bill 22-887 enacted to forgive all unpaid real property taxes owed from January 1, 2012 through January 1, 2017 against two properties owned by Hyacinth’s Place LLC and the Institute of Urban Living, Inc.
- **Delay the Property Tax Abatement for Ward 1 Public Housing Properties (Subtitle II-X).** The Adams Morgan Hotel Real Property Tax Abatement Act of 2010 provided for a 20-year abatement of real property taxes beginning with the hotel’s receipt of a permanent certificate of occupancy. The delay of the commencement of the property tax abatement for the hotel will increase property tax revenue by \$1.024 million in fiscal year 2020.
- **Reservation for Pen Women’s Abatement.** Real property tax revenue will be reduced if bill 23-276 is passed by the Council and enacted. Bill 23-276, the National League of American Pen Women Property Tax Exemption of 2019, would exempt real property taxes for the National League of American Pen Women located at 1300 17th Street NW.

## GENERAL SALES/USE TAX CHANGES:

- **Exempt Diapers (Adult and Infant) from General Retail Sales Tax (Subtitle VII-N).** This provision exempts sales of diapers and incontinence products from the retail sales tax effective 10/1/2019.
- **Repeal Dedication of FY 2019 Remote Sales Tax Collections to Commission on the Arts and Humanities (Subtitle VII-D).** The Internet Sales Tax Amendment of 2018 required any revenue estimate by ORA in February 2019 for additional revenue from new remote sales taxes in FY 2019 be dedicated to the Commission on the Arts and Humanities. This provision repeals that dedication and additional remote sales tax revenue will be deposited in the local fund.

- **Increase and Expand Tax on Soft Drinks (Subtitle VII-G).** The subtitle amends the definition of soft drinks to only exclude any beverages that are 100 percent fruit or vegetable juice or are at least 50 percent milk, including soy, rice, or similar milk substitutes and increases the tax on sales of soft drinks to 8 percent.
- **Increase Dedication to Healthy Schools Fund (Subtitle IV-O).** This subtitle increases the amount of revenue dedicated towards the Healthy Schools Fund from \$4.226 million annually to \$5.110 million beginning fiscal year 2020.
- **Repeal Tax Incentives Offered to Qualified High Technology Companies (QHTC) (Subtitle VII-Q).** The Downloading Lost Revenues Amendment Act of 2019 repeals sales tax exemptions offered to QHTC resulting in an increase of District sales tax revenues by \$9.935 million in fiscal year 2020 and a total of \$42.196 million over the four-year period fiscal year 2020 through fiscal year 2023.

#### **SELECTIVE SALES/EXCISE TAX CHANGES:**

- **Repeal Dedication of Private Sports Wagering Tax Revenue (Subtitle VII-F).** The 10 percent private sports wager tax levied on net wagers (total wagers after payout) at privately operated sports wagering facilities was dedicated to the Department of Behavioral Health gambling addiction program, the Birth to Three fund, and the Neighborhood Safety and Engagement fund. This provision repeals the latter two dedications and deposits all but \$200,000 of tax revenue from private sports wagering in the local fund.
- **Electric Motor Vehicle Excise Tax Exemption (Subtitle VI-F).** This subtitle implements the CleanEnergy DC Omnibus Amendment Act of 2018. Implementation of this Act allows for a tax exemption for electric motor vehicles from the District's motor vehicle excise tax.

#### **INCOME TAX CHANGES:**

- **Increase and Expand Schedule H Property Tax Credit (Subtitle VII-B).** The Keep Housing Affordable Increased Property Tax Relief Act of 2019 provision expands the existing Schedule H property tax credit, available to owners and renters, from a maximum credit of \$1,025 to \$1,200. The subtitle also increases the income eligibility threshold for the credit for seniors and for non-seniors and applies a different credit calculation formula for the higher income thresholds.
- **Make Permanent Early Learning Credit (Subtitle VII-A).** This provision makes permanent the \$1,000 early learning credit designed to offset some of the cost of child care at licensed child care facilities, but it lowers the maximum allowable income a taxpayer can have to be eligible. The maximum credit amount will be indexed for inflation beginning 2020. The credit is also renamed the Keep Child Care Affordable credit.
- **Implement Efficiency Compliance Initiatives at Office of Tax and Revenue.** The Office of Tax and Revenue will take advantage of MITS (Modernized Integrated Tax System) efficiencies to implement three compliance programs: matching third party merchant payment information with reported sales, reconciling withholding remittances with W2 totals and reconciling reported sales with apportionment factors
- **Subject to Appropriations Repeal - Rental Housing Affordability Re-establishment Amendment Act of 2018 (Subtitle VII-N).** The subtitle funds the Rental Housing Affordability Re-establishment Amendment Act of 2018 which limits the rent a landlord can charge for a rent-controlled unit after a rental subsidy expires.
- **Subject to Appropriations Repeal - Vacancy Increase Reform Amendment Act of 2018 (Subtitle VII-N).** The subtitle funds the Vacancy Increase Reform Amendment Act of 2018 which lowers the maximum allowable rent increase when a rent-controlled apartment unit is vacated.
- **Subject to Appropriations Repeal – Wage Garnishment Fairness Amendment Act of 2018 (Subtitle VII-N).** The subtitle funds DC Law B22-0572 enacted to establish limits on the amount that can be garnished from an individual's wages.
- **Repeal Tax Incentives Offered to Qualified High Technology Companies (QHTC) (Subtitle VII-Q).** The Downloading Lost Revenues Amendment Act of 2019 repeals or alters income tax exemptions offered to QHTC resulting in an increase of District income tax revenues by \$5.407 million in fiscal year 2020 and a total of \$32.657 million over the four-year period fiscal year 2020 through fiscal year 2023.

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

- **Exempt Nonprofit Entities That Offer Rental Housing (Subtitle VII-M).** The nonprofit Workforce Housing Properties Real Property Tax Exemption Amendment Act of 2019 establishes both real property and deed recordation tax exemptions for rental housing owners who are nonprofit entities, lease their units at certain income thresholds, and comply with additional requirements laid out in the Act.
- **Increase Non-Residential Property Deed Taxes (Subtitle VII-C).** This provision increases the deed recordation and transfer taxes to 2.5 percent respectively on sales of commercial and mixed-use property greater than \$2 million. These sales will be subject to a combined 5 percent tax, up from the current 2.9 percent. Transfers of economic interest in commercial and mixed-use property greater than \$2 million will also be subject to a 5 percent tax up from 2.9 percent.

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

- **Expansion of Rush Hour and Bike Lane Parking Enforcement.** The Mayor plans to hire forty additional parking enforcement personnel. Twenty of these enforcement officers will be dedicated to bike lane enforcement. The other twenty will be tow truck drivers and will be dedicated to keeping roadways with rush hour restrictions clear during rush hour. The dedication of these enforcement personnel will increase parking violation revenues and relocation tow revenues.
- **Waive Fees for Obtaining Certain District issued Documents (Subtitle III-F).** The Returning Citizens Opportunity to Succeed Amendment Act of 2019 continues the waiver of fees for obtaining birth certificates and DMV license, permit and identification fees for returning citizens, that started in 2019. The subtitle reduces the revenue from fees going to the local fund.
- **Increase Residential Parking Permit (RPP) Fees (Subtitle VI-H).** The Residential Parking Permit Amendment Act of 2019 increases the RPP fee and creates a tiered fee structure depending on how many vehicles are registered at each legal mailing address. The increased fees will generate approximately \$1.7 million in fiscal year 2020 and \$11 million over the four-year financial plan period.

## **DEDICATED TAX REVENUE CHANGES:**

- **Repeal Dedication of FY 2019 Remote Sales Tax Collections to Commission on the Arts and Humanities (Subtitle VII-D).** The Internet Sales Tax Amendment of 2018 required any revenue estimate by ORA in February 2019 for additional revenue from new remote sales taxes in FY 2019 be dedicated to the Commission on the Arts and Humanities. This provision repeals that dedication and additional remote sales tax revenue will be deposited in the local fund.
- **Repeal Dedication of Private Sports Wagering Tax Revenue (Subtitle VII-F).** The 10 percent private sports wager tax levied on net wagers (total wagers after payout) at privately operated sports wagering facilities is dedicated to the Department of Behavioral Health gambling addiction program, the Birth to Three fund, and the Neighborhood Safety and Engagement fund. This provision repeals the latter two dedications and deposits all but \$200,000 of tax revenue from private sports wagering in the local fund
- **Medicaid Hospital Supplemental Payment Amendment Act of 2019 (Subtitle V-I).** The subtitle authorizes the District to continue to charge a fee on each hospital's outpatient gross patient revenue beginning in FY 2020. The Fund must be used to make Medicaid outpatient hospital access payments and refunds. The subtitle also authorizes the District to continue to charge a fee on each hospital's inpatient net patient revenue. All revenues collected from fees will be deposited into a non-lapsing Hospital Assessment Tax Fund (Fund). The Fund must be used to fund District Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2029.
- **Repeal Tax Incentives Offered to Qualified High Technology Companies (QHTC) (Subtitle VII-Q).** The Downloading Lost Revenues Amendment Act of 2019 repeals or alters sales tax exemptions offered to QHTC resulting in an increase of revenue dedicated to the Commission on Arts and Humanities.
- **Healthy Schools Funding Clarification Amendment Act of 2019 (Subtitle IV-O).** This subtitle increases the amount of revenue dedicated towards the Healthy Schools Fund from \$4.226 million annually to \$5.110 million beginning fiscal year 2020.

## **SPECIAL PURPOSE REVENUE CHANGES:**

- **Increased Sustainable Energy Surcharges (Subtitle VI-F).** This subtitle implements Clean Energy DC Omnibus Amendment Act of 2018. Implementation of this Act will increase the District's sustainable energy surcharge revenues that are deposited into the Sustainable Energy Trust Fund. The Act increases the surcharges on electricity and natural gas consumption and imposes a new charge on fuel oil consumption
- **Waive Fees for Obtaining Certain District issued Documents (Subtitle III-F).** The Returning Citizens Opportunity to Succeed Amendment Act of 2019 continues the waiver of fees for obtaining birth certificates and DMV license, permit and identification fees for returning citizens, that started in 2019. The subtitle reduces the revenue from fees going to special purpose funds.

## **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 2018-2023

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<b>PROPERTY</b>	<b>3.5%</b>	<b>5.4%</b>	<b>2.7%</b>	<b>3.2%</b>	<b>3.1%</b>	<b>3.1%</b>
Real Property	3.3%	5.6%	2.7%	3.2%	3.1%	3.1%
Personal Property	6.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Public Space Rental	15.9%	0.6%	3.1%	3.1%	3.1%	3.1%
<i>Dedicated to Other Funds</i>	-2.1%	18.2%	12.0%	-5.4%	-7.7%	7.4%
<b>PROPERTY (NET)</b>	<b>3.6%</b>	<b>5.2%</b>	<b>2.5%</b>	<b>3.4%</b>	<b>3.3%</b>	<b>3.0%</b>
<b>SALES AND EXCISE</b>	<b>4.6%</b>	<b>4.0%</b>	<b>6.9%</b>	<b>4.0%</b>	<b>3.5%</b>	<b>3.6%</b>
General Sales	5.2%	3.9%	7.3%	4.2%	3.8%	3.9%
Alcohol	-1.2%	1.7%	1.8%	1.8%	1.7%	1.6%
Cigarette	-5.3%	17.1%	-3.9%	-3.9%	-4.0%	-4.0%
Motor Vehicle	-4.1%	1.1%	1.2%	1.2%	1.2%	1.2%
Motor Fuel	0.6%	-0.3%	0.4%	0.1%	-0.2%	0.1%
Private sports wagering				10.0%	10.0%	10.0%
<i>Dedicated to other funds</i>	6.4%	71.3%	2.6%	3.8%	2.4%	3.8%
<b>SALES AND EXCISE (NET)</b>	<b>4.1%</b>	<b>-12.4%</b>	<b>8.9%</b>	<b>4.0%</b>	<b>4.0%</b>	<b>3.6%</b>
<b>INCOME</b>	<b>5.1%</b>	<b>1.3%</b>	<b>4.1%</b>	<b>3.5%</b>	<b>3.4%</b>	<b>3.7%</b>
Individual Income	5.5%	3.4%	4.5%	3.9%	4.1%	4.0%
Corporate Franchise	12.2%	-8.2%	3.0%	2.1%	0.6%	2.8%
U.B. Franchise	-16.2%	1.0%	1.2%	0.9%	0.9%	1.2%
<b>INCOME (NET)</b>	<b>5.1%</b>	<b>1.3%</b>	<b>4.1%</b>	<b>3.5%</b>	<b>3.4%</b>	<b>3.7%</b>
<b>GROSS RECEIPTS</b>	<b>0.9%</b>	<b>0.9%</b>	<b>-3.5%</b>	<b>0.4%</b>	<b>0.5%</b>	<b>0.6%</b>
Public Utilities	0.8%	0.9%	0.5%	0.5%	0.5%	0.5%
Toll Telecommunications	-19.7%	16.4%	-3.9%	-3.9%	-3.2%	-3.2%
Insurance Premiums	4.3%	1.0%	1.9%	1.9%	1.9%	1.9%
Ballpark Fee	16.4%	-8.1%	0.0%	0.0%	0.0%	0.0%
Health Related Taxes	6.4%	-7.9%	-41.0%	1.8%	1.8%	1.8%
<i>Dedicated to other funds</i>	7.4%	-5.1%	-10.5%	1.5%	1.1%	1.5%
<b>GROSS RECEIPTS (NET)</b>	<b>-2.3%</b>	<b>4.2%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.3%</b>	<b>0.1%</b>
<b>OTHER TAX</b>	<b>1.2%</b>	<b>-0.9%</b>	<b>2.8%</b>	<b>4.1%</b>	<b>3.9%</b>	<b>3.1%</b>
Estate	-13.4%	-42.7%	2.2%	4.2%	4.3%	4.2%
Deed Recordation	2.7%	2.7%	3.2%	4.1%	3.8%	3.1%
Deed Transfer	6.3%	1.7%	2.4%	4.4%	4.1%	3.2%
Economic Interest	-33.9%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Dedicated to other funds</i>	7.9%	1.1%	0.9%	4.1%	3.9%	3.1%
<b>OTHER TAX (NET)</b>	<b>0.2%</b>	<b>-1.3%</b>	<b>3.1%</b>	<b>4.1%</b>	<b>3.8%</b>	<b>3.1%</b>
<b>TOTAL TAX (GROSS)</b>	<b>4.0%</b>	<b>3.1%</b>	<b>3.7%</b>	<b>3.4%</b>	<b>3.2%</b>	<b>3.3%</b>
<b>TOTAL TAX (NET)</b>	<b>3.8%</b>	<b>0.2%</b>	<b>4.0%</b>	<b>3.5%</b>	<b>3.4%</b>	<b>3.3%</b>

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Table 3-13 (Continued)

**Percentage Changes from Prior Fiscal Year in General Fund,  
Local Revenue by Source, Fiscal Years 2018-2023**

<b>Revenue Source</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Estimate</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Projected</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Projected</b>
<b>NONTAX</b>	<b>1.9%</b>	<b>2.0%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>-1.4%</b>	<b>-0.2%</b>
Licenses and Permits	6.6%	34.7%	-0.7%	2.1%	0.0%	2.4%
Fines and Forfeits	-1.8%	-0.9%	1.2%	-3.5%	-3.4%	-3.3%
Charges for Services	7.7%	-11.8%	0.3%	2.1%	-0.2%	2.7%
Miscellaneous	-0.1%	-8.7%	-0.4%	1.1%	-1.1%	-1.1%
NONTAX (NET)	1.9%	2.0%	0.1%	0.0%	-1.4%	-0.2%
<b>LOTTERY</b>	<b>8.6%</b>	<b>-9.7%</b>	<b>38.7%</b>	<b>16.5%</b>	<b>0.8%</b>	<b>2.2%</b>
GROSS REVENUE	3.9%	3.0%	3.7%	3.3%	3.0%	3.1%
<i>DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)</i>	<i>6.1%</i>	<i>40.3%</i>	<i>1.0%</i>	<i>2.8%</i>	<i>1.7%</i>	<i>3.7%</i>
LOCAL FUND REVENUE	3.7%	0.3%	4.0%	3.3%	3.1%	3.0%

Table 3-14

## Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<b>PROPERTY</b>	<b>90,139</b>	<b>144,500</b>	<b>74,944</b>	<b>91,644</b>	<b>91,286</b>	<b>94,386</b>
Real Property	80,901	142,588	72,044	88,664	88,225	91,240
Personal Property	4,091	1,685	1,727	1,770	1,814	1,860
Public Space Rental	5,147	228	1,173	1,210	1,247	1,286
<i>Dedicated to other funds</i>	<i>(942)</i>	<i>8,120</i>	<i>6,334</i>	<i>(3,196)</i>	<i>(4,312)</i>	<i>3,823</i>
PROPERTY (NET)	91,082	136,381	68,610	94,840	95,599	90,563
<b>SALES &amp; EXCISE</b>	<b>70,023</b>	<b>63,965</b>	<b>114,447</b>	<b>70,288</b>	<b>65,078</b>	<b>69,640</b>
General Sales	73,370	58,550	113,380	70,682	65,500	69,919
Alcohol	(81)	115	120	122	118	113
Cigarette	(1,575)	4,770	(1,290)	(1,222)	(1,205)	(1,157)
Motor Vehicle	(1,860)	485	540	520	526	532
Motor Fuel	169	(84)	114	15	(48)	27
Private sports wagering	-	130	1,582	171	188	207
<i>Dedicated to other funds</i>	<i>18,949</i>	<i>223,375</i>	<i>13,954</i>	<i>20,771</i>	<i>13,795</i>	<i>22,466</i>
SALES AND EXCISE(NET)	51,074	(159,410)	100,492	49,517	51,284	47,175
<b>INCOME</b>	<b>129,064</b>	<b>35,401</b>	<b>109,444</b>	<b>97,332</b>	<b>99,308</b>	<b>108,903</b>
Individual Income	108,565	69,700	95,854	87,283	95,570	95,443
Corporate Franchise	47,308	(35,749)	11,917	8,769	2,390	11,791
U.B. Franchise	(26,809)	1,450	1,673	1,280	1,347	1,669
INCOME (NET)	129,064	35,401	109,444	97,332	99,308	108,903
<b>GROSS RECEIPTS</b>	<b>3,353</b>	<b>3,121</b>	<b>(12,921)</b>	<b>1,534</b>	<b>1,952</b>	<b>2,051</b>
Public Utilities	1,171	1,304	703	707	710	714
Toll Telecommunications	(9,773)	6,508	(1,806)	(1,749)	(1,387)	(1,342)
Insurance Premiums	4,623	1,136	2,172	2,216	2,260	2,301
Ballpark Fee	5,110	(2,917)	-	-	-	-
Health Related Taxes	2,221	(2,909)	(13,990)	361	369	378
<i>Dedicated to other funds</i>	<i>8,955</i>	<i>(6,673)</i>	<i>(12,979)</i>	<i>1,629</i>	<i>1,226</i>	<i>1,692</i>
GROSS RECEIPTS (NET)	(5,602)	9,794	58	(95)	727	358
<b>OTHER TAX</b>	<b>5,904</b>	<b>(4,778)</b>	<b>13,935</b>	<b>21,106</b>	<b>20,782</b>	<b>17,265</b>
Estate	(5,507)	(15,235)	450	876	940	947
Deed Recordation	6,829	7,040	8,554	11,116	10,922	9,160
Deed Transfer	11,810	3,417	4,931	9,114	8,920	7,158
Economic Interest	(7,228)	-	-	-	-	-
<i>Dedicated to other funds</i>	<i>5,050</i>	<i>762</i>	<i>665</i>	<i>2,974</i>	<i>2,982</i>	<i>2,454</i>
OTHER TAX (NET)	854	(5,540)	13,270	18,132	17,799	14,811

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Table 3-14 (Continued)

### Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
<b>TOTAL TAX (GROSS)</b>	<b>298,483</b>	<b>242,210</b>	<b>299,848</b>	<b>281,903</b>	<b>278,407</b>	<b>292,245</b>
<b>TOTAL TAX (NET)</b>	<b>266,471</b>	<b>16,626</b>	<b>291,874</b>	<b>259,725</b>	<b>264,716</b>	<b>261,810</b>
<b>NONTAX</b>	<b>9,324</b>	<b>9,741</b>	<b>655</b>	<b>39</b>	<b>(7,105)</b>	<b>(1,049)</b>
Licenses and Permits	6,150	34,290	(880)	2,759	(35)	3,284
Fines and Forfeits	(3,003)	(1,505)	1,892	(5,826)	(5,461)	(5,097)
Charges for Services	6,261	(10,374)	243	1,634	(150)	2,164
Miscellaneous	(84)	(12,670)	(600)	1,472	(1,459)	(1,400)
<b>NONTAX (NET)</b>	<b>9,324</b>	<b>9,741</b>	<b>655</b>	<b>39</b>	<b>(7,105)</b>	<b>(1,049)</b>
<b>LOTTERY</b>	<b>3,900</b>	<b>(4,790)</b>	<b>17,280</b>	<b>10,231</b>	<b>567</b>	<b>1,567</b>
GROSS REVENUE	311,706	247,161	317,784	292,172	271,869	292,763
<i>DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)</i>	<i>32,014</i>	<i>225,584</i>	<i>7,974</i>	<i>22,178</i>	<i>13,690</i>	<i>30,435</i>
LOCAL FUND REVENUE	279,695	21,577	309,810	269,994	258,178	262,328

Table 3-15

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2018-2023**

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
	<b>Business Licenses and Permits</b>							
2003	Public Service Commission	Electric License	8	8	8	8	8	8
2004	Public Service Commission	Gas License	5	5	5	5	5	5
3001	Depart of Insurance, Securities & Banking	Insurance Licenses	14,962	26,978	26,978	26,978	26,978	26,978
3002	Public Service Commission	Electric License	1	1	1	1	1	1
3010	Metropolitan Police Department	SOMB Security License Fees	2	2	2	2	2	2
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	33,385	34,135	32,603	32,550	32,047	32,055
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	519	421	435	449	464	479
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	5,532	4,489	4,633	4,784	4,938	5,098
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	4,168	3,382	3,491	3,604	3,721	3,841
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	3	3	3	3	3	3
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	757	774	739	738	726	726
3027	Dept. of Consumer and Regulatory Affairs	Excavation Permit	0	0	0	0	0	0
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	23	23	22	22	22	22
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	90	92	88	88	86	86
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	4	4	4	4	4	4
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	193	197	189	188	185	185
3034	Dept. of Consumer and Regulatory Affairs	RAZE Permit	747	764	730	728	717	717
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	118	121	115	115	113	113
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	5	6	5	5	5	5
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	181	185	177	177	174	174
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	157	160	153	153	150	150
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	28	29	27	27	27	27
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	28	29	27	27	27	27
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	164	167	160	160	157	157
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	193	197	188	188	185	185
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	106	108	104	103	102	102
3048	Dept. of Consumer and Regulatory Affairs	Solar Permit	395	400	383	383	377	378
3053	Department of Motor Vehicles	Dealer Registration Application Fee	2	2	2	2	2	2
3086	Department of for-Hire Vehicles	Private Vehicle for Hire-Register as DDS	-	23,018	23,777	24,539	25,372	26,209
	<b>Total Business License and Permits</b>		<b>61,775</b>	<b>95,701</b>	<b>95,050</b>	<b>96,032</b>	<b>96,599</b>	<b>97,741</b>
	<b>Nonbusiness License and Permits</b>							
3120	Metropolitan Police Department	Boat Registration	165	166	171	177	182	188
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	5,429	5,483	5,533	6,015	5,622	6,563
3105	Department of Motor Vehicles	Cancel Road Test Fee	62	63	63	64	64	65
3106	Department of Motor Vehicles	Change of Address Fee	2	2	2	2	2	2
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	447	451	455	459	463	466
3108	Department of Motor Vehicles	Drivers License-Road Test	126	127	128	129	130	131
3144	Department of Motor Vehicles	Digital Certificate Fee	3	3	3	3	3	3
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	109	110	111	112	113	114
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	438	442	446	450	453	457
3148	Department of Motor Vehicles	Temporary Dealer Tags	0	0	0	0	0	0
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	40	41	41	42	42	42
3151	Department of Motor Vehicles	Motor Vehicle Registration	27,866	28,144	27,816	29,063	28,805	29,959

(Continued on next page)

Table 3-15 (Continued)

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2018-2023**

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
	<b>Nonbusiness Licenses and Permits (Cont.)</b>							
3153	Department of Motor Vehicles	Record Searches - RSC 9100	(7)	(7)	(7)	(7)	(7)	(7)
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	3	4	4	4	4	4
3165	Department of Motor Vehicles	Destiny CC Time/No Chrg/Over (Short)	1,687	1,704	1,720	1,733	1,747	1,760
9151	Department of Motor Vehicles	Mtr Vh Regis RSC 3051 Revenue Refund	(4)	(4)	(4)	(4)	(4)	(4)
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	557	559	577	596	615	635
3142	Department of Motor Vehicles	Reciprocity Permit-Student	0	0	0	0	0	0
	<b>Total Nonbusiness License and Permits</b>		<b>36,923</b>	<b>37,288</b>	<b>37,059</b>	<b>38,836</b>	<b>38,234</b>	<b>40,376</b>
	<b>Fines and Forfeitures</b>							
5030	Department of Public Works	Booting Fees - RSC1504	21	24	28	32	37	43
9030	Department of Public Works	Booting Fees - RSC1504 - Revenue Refund	33	39	44	51	59	68
3301	Department of Energy and Environment	Underground Storage Tank Fines Only	4	4	5	5	6	7
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	282	325	375	431	497	573
3303	Department of Energy and Environment	Asbestos Certification & Abatement Fees	325	375	431	497	573	659
3304	Department of Transportation	Adjudication Hearing-Traffic Control	119	137	158	182	210	242
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enforce	71	82	94	108	125	144
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	43	50	57	66	76	87
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	112	129	149	171	197	227
3309	Department of Energy and Environment	Hazardous Generator Fees	312	360	414	477	550	633
3310	Department of Energy and Environment	Hazardous Generator Fines	1	2	2	2	2	3
3311	Department of Energy and Environment	General Enforcements Fines and Fees	83	95	110	127	146	168
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	20	23	26	30	35	40
3316	Department of Energy and Environment	Wildlife Control Operator Fees	1	1	2	2	2	2
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	2
5060	Alcoholic Beverage Regulation Admin.	Fines and Forfeitures - Other	482	555	639	736	848	977
5060	Depart of Insurance, Securities & Banking	Fines	157	180	208	239	276	318
5060	Metropolitan Police Department	Fines and Forfeitures - Other	112	129	149	171	197	227
9215	Department of Behavioral Health	Fines for CFT Violations	1	1	1	1	1	1
5000	Department of For-Hire Vehicles	Hackers Fines	13	15	17	19	22	26
5050	Department of Public Works	Impoundment Fees - RSC 1506	118	136	157	180	208	239
9050	Department of Public Works	Impoundment Fees - RSC 1506 - Rev Refund	123	142	163	188	217	250
5020	Department of Public Works	Sale of Abandoned Property	3	4	5	5	6	7
9020	Department of Public Works	Refund for Sale of Abandon Property	9	10	12	14	16	18
5040	Department of Public Works	Towing Fees - RSC 1505	154	177	204	236	271	313
9040	Department of Public Works	Towing Fees - RSC 1505 - Revenue Refund	43	50	58	66	76	88
5001	Metropolitan Police Department	Red Light Revenue	6,598	5,404	7,034	6,682	6,348	6,030
5002	Metropolitan Police Department	Stop Sign	0	0	0	0	0	0
5003	Metropolitan Police Department	No Thru Truck	75	84	80	76	72	69
5005	Metropolitan Police Department	Crosswalk	2,378	2,668	2,535	2,408	2,288	2,173
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	88,925	94,289	94,799	90,059	85,556	81,278
5010	Department of Motor Vehicles	Traffic Fines - RSC 1501	60,131	54,118	53,577	52,505	51,455	50,426
5015	Department of Motor Vehicles	Traffic Fines - Timing Difference	3,952	3,557	3,521	3,451	3,382	3,314
9010	Department of Motor Vehicles	Traffic Fines - Rsc 1501 - Rev Refund	(319)	(287)	(284)	(279)	(272)	(268)
	<b>Total Fines and Forfeitures</b>		<b>164,382</b>	<b>162,877</b>	<b>164,769</b>	<b>158,943</b>	<b>153,483</b>	<b>148,385</b>

(Continued on next page)

Table 3-15 (Continued)

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2018-2023**

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
	<b>Miscellaneous</b>							
5701	Office of the Chief Financial Officer	Unclaimed Property Receipt	18,541	20,000	20,000	20,000	20,000	20,000
5600	Office of the Chief Financial Officer & Others	Interest Income	24,726	29,000	30,000	33,000	33,000	33,000
0638	Department of Health	Animal Control Dog License Fees	73	71	68	65	63	61
2002	Dept. of Housing and Comm. Development	Appr HPAP Repay	1,281	1,233	1,187	1,143	1,100	1,059
2538	DC Public Library	Library Book Fines	91	88	85	82	79	76
3317	Department of Transportation	Child Safety Seat Program	5	5	5	5	4	4
3318	Department of Transportation	Citizen Light and Traffic Control Project	38	37	35	34	33	32
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	29	28	27	26	25	24
6100	Metropolitan Police Department	Surplus Vehicle Revenue	852	820	789	760	731	704
6101	Metropolitan Police Department	Subrogation Revenue	131	126	121	117	112	108
6101	Office of Planning	Planning Map Sales	1	1	1	0	0	0
6101	Office of Risk Management	Subrogation Revenue	107	103	99	95	92	88
6101	Office of the Chief Financial Officer	Bus Shelter Advertisement	0	0	0	0	0	0
6103	Office of the Chief Technology Officer	Reimbursements	23	22	21	20	20	19
6105	Department of Transportation	Other Revenue - Freedom of Information	9	8	8	8	7	7
6106	Depart of Insurance, Securities & Banking	Service Fees	1	1	1	1	1	1
6106	Department of Corrections	Other Revenues	138	132	128	123	118	114
6106	Department of Forensic Sciences	Other Revenues	0	0	0	0	0	0
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	43	41	40	38	37	35
6106	Fire and Emergency Medical Services	Other Revenues	34	33	32	31	29	28
6106	Metropolitan Police Department	Other Revenues	210	202	194	187	180	173
6106	Office of Administrative Hearings	Other Revenues	8	8	8	7	7	7
6106	Office of Planning	Other Revenues	3	3	3	3	3	3
6106	Office of the Attorney General	Other/ Revenue	147	141	136	131	126	121
6106	Office of the Chief Financial Officer	Other Revenues	3,860	3,716	3,577	3,443	3,314	3,190
6106	Office of the Chief Medical Examiner	Other Revenues	280	270	260	250	241	232
6106	Office of Zoning	Other Revenues	1,000	1,000	1,000	1,000	1,000	1,000
6106	Repayment of Loans and Interest	Other Revenues	277	266	256	247	238	229
6106	The Innovation Fund	Other Revenues	300	289	278	268	258	248
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	1,377	1,377	1,377	1,377	1,377	1,377
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	2,074	5,045	4,087	3,164	2,276	1,422
6107	Public Service Commission	Civil Infractions/Fines	256	247	238	229	220	212
6111	Board of Elections	Other Revenue - Other	3	2	2	2	2	2
6111	CAFR Reclass - Office of CFO	Other Revenue - Other	18,209	18,209	18,209	18,209	18,209	18,209
6111	D.C. Department of Human Resources	Other Revenue - Other	5	5	5	4	4	4
6111	Department of Employment Services	Other Revenue - Other	27	26	25	24	23	23
6111	Department of Energy and Environment	Other Revenue	(0)	(0)	(0)	(0)	(0)	(0)
6111	Department of General Services	Other Revenue - Other	370	356	343	330	318	306
6111	Department of Motor Vehicles	Other Revenue	147	141	136	131	126	121
6111	Department of Public Works	Other Revenue	266	256	247	238	229	220
6111	Department of Transportation	Other Revenue	5	4	4	4	4	4
6111	Dept of Small & Local Business Developmt	Other Revenue - Other	15	14	14	13	13	12
6111	Dept. of Housing and Comm. Development	Appr HPAP Repay	1	1	1	1	1	1
6111	Office of Campaign Finance	Other Revenue - Other	72	69	67	64	62	60

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Table 3-15 (Continued)

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2018-2023**

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
<b>Miscellaneous (Continued)</b>								
6111	Office of Contracting and Procurement	Other Revenue - Other	588	566	544	524	504	486
6111	Office of Finance and Resource Mgmt.	Other Revenue - Other	27	26	25	24	23	22
6111	Office of Risk Management	Other Revenue - Other	9	9	8	8	8	7
6111	Office of the Chief Financial Officer	Other Revenue - Other-CCU	33,531	31,474	30,894	30,326	29,770	29,224
6111	Office of the Chief Technology Officer	Other Revenue-Other	16	16	15	15	14	14
6111	Office of the Inspector General	Other Revenue - Other	434	418	402	387	373	359
6112	Department of Energy and Environment	DDOE Freedom of Information	1	1	1	1	1	1
6321	Department of Health	Food Handlers Certification	440	423	407	392	378	363
6389	Department of Health	Rodent Control Div. Adjudicate	28	27	26	25	24	23
6653	Department of Health Care Finance	DC General Collections	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	16	15	14	14	13	13
9007	Office of the Chief Financial Officer	Other Revenue - Miscellaneous	0	0	0	0	0	0
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	17,081	17,081	17,403	17,735	18,076	18,419
6601	Deputy Mayor for Planning and Economic Development	Sale of Real Property - Other (Non CDBG)- One Time	18,917					
<b>Total Miscellaneous</b>			<b>146,124</b>	<b>133,454</b>	<b>132,854</b>	<b>134,326</b>	<b>132,867</b>	<b>131,467</b>
<b>Other Charges for Services</b>								
3200	Public Service Commission	Telecom Registration	3	3	3	3	3	3
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	112	115	117	119	122	124
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	152	155	158	161	165	168
3203	Department of Motor Vehicles	Expedited Service Fees	79	81	82	84	86	88
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	2	3	3	3	3	3
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	793	793	793	793	793	793
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	4	4	4	4	4	4
3206	Metropolitan Police Department	Fingerprints, Photos	465	465	465	465	465	465
3207	Department of Corrections	Other Service Charges	7	7	7	8	8	8
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	1,450	1,450	1,450	1,450	1,450	1,450
3208	Department of For-Hire Vehicles	Copy of Reports Et Al	0	0	0	0	1	1
3208	Department of Motor Vehicles	Reproduction of Reports	3,992	3,992	3,992	3,992	3,992	3,992
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	47	48	49	50	51	52
3208	Metropolitan Police Department	Reproduction of Reports	69	70	72	73	75	76
3209	Dept. of Consumer and Regulatory Affairs	FOIA for DCRA	1	1	1	1	1	1
3209	Fire and Emergency Medical Services	Emergency Ambulance	22,748	23,073	23,073	23,073	23,073	23,073
3210	Metropolitan Police Department	Transcription of Records	221	221	221	221	221	221
3211	Metropolitan Police Department	Firearm User Fee	207	207	207	207	207	207
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	2,201	2,201	2,201	2,201	2,201	2,201
3217	Department of Motor Vehicles	Re-Inspection Fee	0	0	0	0	0	0
3218	Department of Motor Vehicles	Inspection Sticker Replacement 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	427	436	445	454	464	473

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Table 3-15 (Continued)

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2018-2023**

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
	<b>Other Charges for Services (Continued)</b>							
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	294	300	306	313	319	326
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	177	181	185	189	192	196
3221	Office of the Chief Financial Officer	Deed Recordation Fee	6,072	6,125	6,125	6,186	6,248	6,310
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	14,791	15,122	14,818	15,834	15,055	16,579
3223	Department of General Services	Parking Permits and Fees	1,981	1,981	1,981	1,981	1,981	1,981
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,535	3,487	3,830	4,181	4,539	4,905
3224	Department of Motor Vehicles	Street & Gutter Assessments - RSC 1319	1	1	1	1	1	1
3227	Dept. of Consumer and Regulatory Affairs	Condo/Coop Certificate Fee	0	0	0	0	0	0
3230	Department of Health	Health Facility Fee	167	170	174	177	181	185
3234	DC Public Library	Other Charges for Services - Other	1	1	1	1	1	1
3234	Department of Motor Vehicles	Other Charges for Services	909	909	909	909	909	909
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	61	62	64	65	66	68
3234	Office of the Tenant Advocate	Other Charges for Services - Other	679	679	679	679	679	679
3234	State Superintendent of Education (OSSE)	Other Charges for Services - Other	(25)	(26)	(26)	(27)	(28)	(28)
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	33	33	34	35	36	36
3237	Department of Motor Vehicles	Business - Insurance Lapse Fee	56	57	59	60	61	62
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	11	12	12	12	12	13
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	76	78	80	81	83	85
3242	Dept. of Consumer and Regulatory Affairs	Designation of a New Address	23	23	24	24	25	25
3246	Dept. of Consumer and Regulatory Affairs	Building Plats (Up To 3 Usual Shaped Lots)	285	291	297	303	309	316
3247	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Renewal	1	1	1	1	1	1
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	14	14	14	14	15	15
3250	Dept. of Consumer and Regulatory Affairs	Subdiv of Land Plats (> 3 Usual Lots)	183	187	191	195	199	203
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	63	64	65	67	68	69
3251	Office of the Chief Financial Officer	Tax Certificates	157	160	164	167	171	174
3253	Dept. of Consumer and Regulatory Affairs	Opt. Surveyors Prelim RWV-District Svyr	0	0	0	0	0	0
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	14	14	14	15	15	15
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	67	69	70	72	73	75
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	24	24	25	25	26	26
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	335	342	349	357	364	372
3281	Fire and Emergency Medical Services	FEMS Nontax - General	104	106	108	110	113	115
3282	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Hazard	253	259	264	270	275	281
3283	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Pub. Assembly	57	58	60	61	62	64
3293	Fire and Emergency Medical Services	FEMS SPR - Special Events - General	4	4	4	4	4	4
3294	Fire and Emergency Medical Services	FEMS SPR - FPD Fire Watch	2	2	2	2	2	2
3295	Fire and Emergency Medical Services	FEMS SPR - FPD Evacuation Review	0	0	0	0	0	0
9204	Department of Behavioral Health	Medical Record Fees	0	0	0	0	0	0
9120	Department of Behavioral Health	Patient Revenues-Medicare & 3rd Party	9	9	9	9	9	9
3320	Department of General Services	Rentals - Other	23,241	13,135	13,267	13,400	13,534	13,670
	<b>Total Charges for Services</b>		<b>87,632</b>	<b>77,258</b>	<b>77,501</b>	<b>79,135</b>	<b>78,985</b>	<b>81,149</b>

**Remark:** 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.

Numbers are rounded to the nearest whole dollar. Total sum of each revenue category may slightly differ from the sum of the individual revenue items due to the exclusion of negative revenues or adjustments.

## Table 3-16: Dedicated Tax Fund Revenue

Table 3-16, which follows, reports the certified revenues and fund balance use for the District's Dedicated Tax funds. The revenues reported in this table are those Office of Revenue Analysis (ORA) projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2020 Approved Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-16 reports each fund's available fund balance at the end of FY 2018. 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 2018 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 2018 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2019, 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 2020, 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 2021, FY 2022, and FY 2023. 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 2017 and FY 2018 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 2019-2023**

	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023
	End of	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
	Year Fund	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
	Balance									
<b>TOTAL DEDICATED TAX REVENUE</b>	<b>325,070,382</b>	<b>785,599,832</b>	<b>535,615</b>	<b>786,135,447</b>	<b>793,573,595</b>	<b>1,875,632</b>	<b>795,449,227</b>	<b>815,751,578</b>	<b>829,441,894</b>	<b>859,877,142</b>
<b>West End Library / Firehouse Maintenance</b>										
<b>Fund (AM0 2225)</b>	<b>2,187,869</b>	<b>1,617,318</b>	<b>0</b>	<b>1,617,318</b>	<b>259,520</b>	<b>0</b>	<b>259,520</b>	<b>199,214</b>	<b>205,190</b>	<b>211,346</b>
Deed Recordation Tax		808,659			129,760			99,607	102,595	105,673
Deed Transfer Tax		808,659			129,760			99,607	102,595	105,673
<b>Commission on the Arts and Humanities (BX0 0110)</b>	<b>0</b>	<b>42,710,548</b>	<b>0</b>	<b>42,710,548</b>	<b>30,503,247</b>	<b>0</b>	<b>30,503,247</b>	<b>31,946,653</b>	<b>33,185,228</b>	<b>34,438,143</b>
General Sales Tax		42,710,548			30,503,247			31,946,653	33,185,228	34,438,143
<b>Alcoholic Beverage Regulation Administration (LO0 0110)</b>	<b>336,968</b>	<b>1,170,000</b>	<b>122,000</b>	<b>1,292,000</b>	<b>1,170,000</b>	<b>214,968</b>	<b>1,384,968</b>	<b>1,170,000</b>	<b>1,170,000</b>	<b>1,170,000</b>
General Sales Tax		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000
<b>Neighborhood Safety and Engagement Fund (NS0 0126)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>756,085</b>	<b>0</b>	<b>756,085</b>	<b>841,694</b>	<b>935,863</b>	<b>1,039,450</b>
Sports Wagering		0			756,085			841,694	935,863	1,039,450
<b>Healthy Schools Fund (GD0 0111)</b>	<b>2,520,384</b>	<b>4,266,000</b>	<b>409,765</b>	<b>4,675,765</b>	<b>4,266,000</b>	<b>1,253,765</b>	<b>5,519,765</b>	<b>4,266,000</b>	<b>4,266,000</b>	<b>4,266,000</b>
General Sales Tax		4,266,000			4,266,000			4,266,000	4,266,000	4,266,000
<b>Birth-to-Three for All Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>756,085</b>	<b>0</b>	<b>756,085</b>	<b>841,694</b>	<b>935,863</b>	<b>1,039,450</b>
Sports Wagering		0			756,085			841,694	935,863	1,039,450
<b>Nursing Facility Quality of Care Fund (HT0 0110)</b>	<b>6,420,420</b>	<b>15,028,536</b>	<b>3,850</b>	<b>15,032,386</b>	<b>15,034,873</b>	<b>366,878</b>	<b>15,401,751</b>	<b>15,395,710</b>	<b>15,765,207</b>	<b>16,143,572</b>
Healthcare Provider Tax		15,028,536			15,034,873			15,395,710	15,765,207	16,143,572
<b>Healthy DC Fund (HT0 0111)</b>	<b>0</b>	<b>47,202,133</b>	<b>0</b>	<b>47,202,133</b>	<b>47,787,607</b>	<b>0</b>	<b>47,787,607</b>	<b>48,743,359</b>	<b>49,718,227</b>	<b>50,712,591</b>
General Sales Tax		878,963			896,542			914,473	932,763	951,418
Insurance Premiums Tax		46,323,170			46,891,065			47,828,886	48,785,464	49,761,173
<b>Stevie Sellows Quality Improvement Fund (HT0 0112)</b>	<b>1,954,627</b>	<b>4,966,638</b>	<b>0</b>	<b>4,966,638</b>	<b>5,077,086</b>	<b>40,021</b>	<b>5,117,107</b>	<b>5,077,086</b>	<b>5,077,086</b>	<b>5,077,086</b>
ICF-IDD Assessment		4,966,638			5,077,086			5,077,086	5,077,086	5,077,086

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Table 3-16 (Continued)

**Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2019-2023**

	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023
	End of	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
	Year Fund	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
	Balance									
<b>Hospital Fund (HTO 0114)</b>	<b>147,654</b>	<b>8,600,000</b>	<b>0</b>	<b>8,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Medicaid Hospital Inpatient Fee		8,600,000			0			0	0	0
<b>Hospital Provider Fee Fund (HTO 0115)</b>	<b>69,577</b>	<b>5,506,862</b>	<b>0</b>	<b>5,506,862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Medicaid Hospital Outpatient Fee		5,506,862			0			0	0	0
<b>DBH Gambling Addiction Treatment &amp; Research (RM0 1118)</b>	<b>0</b>	<b>129,710</b>	<b>0</b>	<b>129,710</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
Sports Wagering		129,710			200,000			200,000	200,000	200,000
<b>WMATA Operating (KE0 0110)</b>	<b>3,231,882</b>	<b>255,724,794</b>	<b>0</b>	<b>255,724,794</b>	<b>84,470,434</b>	<b>0</b>	<b>84,470,434</b>	<b>88,361,603</b>	<b>91,628,122</b>	<b>95,941,072</b>
General Sales Tax (parking)		255,724,794			84,470,434			88,361,603	91,628,122	95,941,072
<b>Repayment of Revenue Bonds (DT0 0110)</b>	<b>0</b>	<b>7,838,539</b>	<b>0</b>	<b>7,838,539</b>	<b>7,839,039</b>	<b>0</b>	<b>7,839,039</b>	<b>7,836,089</b>	<b>7,837,339</b>	<b>7,830,339</b>
Deed Recordation Tax		5,593,762			5,594,119			5,592,014	5,592,906	5,587,911
Deed Transfer Tax		2,244,777			2,244,920			2,244,075	2,244,433	2,242,428
<b>Convention Center Fund (EZ0 0110)</b>	<b>0</b>	<b>139,723,116</b>	<b>0</b>	<b>139,723,116</b>	<b>149,497,027</b>	<b>0</b>	<b>149,497,027</b>	<b>154,225,419</b>	<b>158,509,226</b>	<b>161,988,926</b>
General Sales Tax		139,723,116			149,497,027			154,225,419	158,509,226	161,988,926
<b>Highway Transportation Fund (KZ0 0110)</b>	<b>0</b>	<b>26,184,000</b>	<b>0</b>	<b>26,184,000</b>	<b>26,298,000</b>	<b>0</b>	<b>26,298,000</b>	<b>26,313,000</b>	<b>26,265,000</b>	<b>26,292,000</b>
Motor Fuel Tax		26,184,000			26,298,000			26,313,000	26,265,000	26,292,000
<b>WMATA Capital (PA0 0110)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178,500,000</b>	<b>0</b>	<b>178,500,000</b>	<b>183,855,000</b>	<b>189,370,650</b>	<b>195,051,770</b>
General Sales Tax		0			178,500,000			183,855,000	189,370,650	195,051,770
<b>Sub Total - GENERAL FUND</b>	<b>16,869,382</b>	<b>560,668,194</b>	<b>535,615</b>	<b>561,203,809</b>	<b>552,415,003</b>	<b>1,875,632</b>	<b>554,290,635</b>	<b>569,272,521</b>	<b>585,069,001</b>	<b>601,401,745</b>

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Table 3-16 (Continued)

**Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2019-2023**

	FY 2018									
	End of	FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023
	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>Ballpark Fund (BK0 0610)</b>	<b>0</b>	<b>61,743,400</b>	<b>0</b>	<b>61,743,400</b>	<b>62,186,269</b>	<b>0</b>	<b>62,186,269</b>	<b>62,516,413</b>	<b>62,416,021</b>	<b>62,754,445</b>
General Sales Tax		18,100,000			18,100,000			18,100,000	18,100,000	18,100,000
Public Utility Tax		7,900,654			8,532,322			8,617,127	8,702,920	8,789,566
Toll Telecommunications Tax		2,442,746			2,253,947			2,499,286	2,313,101	2,564,879
Ballpark Fee		33,300,000			33,300,000			33,300,000	33,300,000	33,300,000
<b>Tax Increment Financing Program</b>										
<b>(TX0 0610 / 6116)</b>	<b>61,784,000</b>	<b>53,026,787</b>	<b>0</b>	<b>53,026,787</b>	<b>57,282,758</b>	<b>0</b>	<b>57,282,758</b>	<b>64,105,017</b>	<b>64,941,294</b>	<b>74,956,039</b>
Real Property Tax		19,733,493			20,538,697			22,681,923	24,668,323	27,690,399
General Sales Tax		33,293,294			36,744,061			41,423,094	40,272,971	47,265,640
<b>Repayment of PILOT Financing (TY0 0610 / 6115)</b>	<b>79,020,000</b>	<b>47,707,290</b>	<b>0</b>	<b>47,707,290</b>	<b>57,213,138</b>	<b>0</b>	<b>57,213,138</b>	<b>52,343,787</b>	<b>46,526,725</b>	<b>47,821,396</b>
Real Property Tax		33,031,387			38,559,815			33,220,688	26,922,106	27,723,219
General Sales Tax		14,675,903			18,653,323			19,123,099	19,604,619	20,098,177
<b>Housing Production Trust Fund (UZ0 0610)</b>	<b>167,397,000</b>	<b>62,454,161</b>	<b>0</b>	<b>62,454,161</b>	<b>64,476,427</b>	<b>0</b>	<b>64,476,427</b>	<b>67,513,840</b>	<b>70,488,853</b>	<b>72,943,517</b>
Deed Recordation Tax		34,097,738			35,380,549			37,049,981	38,687,316	40,066,239
Deed Transfer Tax		28,356,423			29,095,878			30,463,859	31,801,537	32,877,278
<b>Sub Total - ENTERPRISE FUND</b>	<b>308,201,000</b>	<b>224,931,638</b>	<b>0</b>	<b>224,931,638</b>	<b>241,158,592</b>	<b>0</b>	<b>241,158,592</b>	<b>246,479,057</b>	<b>244,372,893</b>	<b>258,475,397</b>

Table 3-16A

## Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
<b>TOTAL DEDICATED TAX REVENUE</b>	<b>527,832,393</b>	<b>375,872,627</b>	<b>560,015,718</b>	<b>325,070,382</b>
<b>West End Library / Firehouse Maintenance Fund (AM0 2225)</b>	<b>87,988</b>	<b>87,988</b>	<b>2,253,999</b>	<b>2,187,869</b>
Deed Recordation Tax	43,994		1,152,253	
Deed Transfer Tax	43,994		1,101,746	
<b>Alcoholic Beverage Regulation Administration (LQ0 0110)</b>	<b>1,170,000</b>	<b>122,317</b>	<b>1,170,000</b>	<b>336,968</b>
General Sales Tax	1,170,000		1,170,000	
<b>Healthy Schools Fund (GD0 0111)</b>	<b>4,266,000</b>	<b>3,251,683</b>	<b>4,666,000</b>	<b>2,520,384</b>
General Sales Tax	4,266,000		4,666,000	
<b>Nursing Facility Quality of Care Fund (HT0 0110)</b>	<b>13,949,205</b>	<b>4,035,269</b>	<b>16,799,611</b>	<b>6,420,420</b>
Healthcare Provider Tax	13,949,205		16,799,611	
<b>Healthy DC Fund (HT0 0111)</b>	<b>46,302,923</b>	<b>2,033,267</b>	<b>47,947,915</b>	<b>0</b>
General Sales Tax	835,482		861,729	
Insurance Premiums Tax	45,467,441		47,086,187	
<b>Stevie Sellows Quality Improvement Fund (HT0 0112)</b>	<b>4,912,684</b>	<b>4,196</b>	<b>5,752,319</b>	<b>1,954,627</b>
ICF-IDD Assessment	4,912,684		5,752,319	
<b>Hospital Fund (HT0 0114)</b>	<b>10,400,000</b>	<b>0</b>	<b>8,947,654</b>	<b>147,654</b>
Medicaid Hospital Inpatient Fee	10,400,000		8,947,654	
<b>Hospital Provider Fee Fund (HT0 0115)</b>	<b>5,528,182</b>	<b>204,261</b>	<b>5,511,350</b>	<b>69,577</b>
Medicaid Hospital Outpatient Fee	5,528,182		5,511,350	
<b>WMATA Operating (KE0 0110)</b>	<b>74,167,134</b>	<b>9,493,645</b>	<b>78,505,982</b>	<b>3,231,882</b>
General Sales Tax (parking)	74,167,134		78,505,982	
<b>Repayment of Revenue Bonds (DT0 0110)</b>	<b>7,825,339</b>	<b>0</b>	<b>7,822,389</b>	<b>0</b>
Deed Recordation Tax	5,603,138		5,404,251	
Deed Transfer Tax	2,222,200		2,418,137	
<b>Convention Center Fund (EZ0 0110)</b>	<b>138,128,188</b>	<b>0</b>	<b>141,448,103</b>	<b>0</b>
General Sales Tax	138,128,188		141,448,103	

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Table 3-16A (Continued)

### Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
<b>Highway Transportation Fund (KZO 0110)</b>	<b>26,098,974</b>	<b>0</b>	<b>26,267,504</b>	<b>0</b>
Motor Fuel Tax	26,098,974		26,267,504	
<b>Sub Total - GENERAL FUND</b>	<b>332,836,616</b>	<b>19,232,627</b>	<b>347,092,827</b>	<b>16,869,382</b>
<b>Ballpark Fund (BKO 0610)</b>	<b>59,293,567</b>	<b>0</b>	<b>66,938,387</b>	<b>0</b>
General Sales Tax	17,764,413		20,293,861	
Public Utility Tax	7,938,334		8,089,428	
Toll Telecommunications Tax	2,483,687		2,337,675	
Ballpark Fee	31,107,133		36,217,422	
<b>Tax Increment Financing Program (TXO 0610 / 6116)</b>	<b>51,862,385</b>	<b>48,711,000</b>	<b>50,495,054</b>	<b>61,784,000</b>
Real Property Tax	19,760,420		17,945,007	
General Sales Tax	32,101,965		32,550,047	
<b>Repayment of PILOT Financing (TYO 0610 / 6115)</b>	<b>25,826,105</b>	<b>70,941,000</b>	<b>34,417,826</b>	<b>79,020,000</b>
Real Property Tax	25,826,105		26,700,026	
General Sales Tax	0		7,717,800	
<b>Housing Production Trust Fund (UZD 0610)</b>	<b>58,013,719</b>	<b>236,988,000</b>	<b>61,071,624</b>	<b>167,397,000</b>
Deed Recordation Tax	31,918,760		33,396,390	
Deed Transfer Tax	26,094,959		27,675,234	
<b>Sub Total - ENTERPRISE FUND</b>	<b>194,995,777</b>	<b>356,640,000</b>	<b>212,922,891</b>	<b>308,201,000</b>

## 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 2020 Approved Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-17 reports each fund's available fund balance at the end of FY 2018. 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 2018 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 2018 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2019, 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 2020, 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 2021, FY 2022, and FY 2023. 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 2017 and FY 2018 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%20015.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 2019-2023**

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
<b>A. Governmental Direction and Support</b>										
<b>Council of the District of Columbia (AB0)</b>	<b>7,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0629 Council Reimbursement Fund	7,945	0	0	0	0	0	0	0	0	0
<b>Office of Open Government (AG0)</b>	<b>167,206</b>	<b>155,000</b>	<b>65,101</b>	<b>220,101</b>	<b>161,500</b>	<b>0</b>	<b>161,500</b>	<b>161,500</b>	<b>160,000</b>	<b>160,000</b>
0601 Board of Ethics and Accountability Fund (Fines)	65,128	60,000	65,101	125,101	60,000	0	60,000	60,000	60,000	60,000
0602 Lobbying Registration Fee Fund	102,078	95,000	0	95,000	101,500	0	101,500	101,500	100,000	100,000
<b>Department of General Services (AM0)</b>	<b>266,149</b>	<b>8,376,988</b>	<b>90,000</b>	<b>8,466,988</b>	<b>9,271,385</b>	<b>0</b>	<b>9,271,385</b>	<b>9,262,823</b>	<b>9,262,823</b>	<b>9,262,823</b>
1150 Utility Payments for Non-DC Agencies	0	4,166,794	0	4,166,794	4,894,917	0	4,894,917	4,886,355	4,886,355	4,886,355
1440 RFK & DC Armory Maintenance Fund	0	2,837,133	0	2,837,133	2,902,577	0	2,902,577	2,902,577	2,902,577	2,902,577
1460 Eastern Market Enterprise Fund	266,149	1,088,061	90,000	1,178,061	1,188,890	0	1,188,890	1,188,890	1,188,890	1,188,890
1500 Facilities Service Request Fund	0	285,000	0	285,000	285,000	0	285,000	285,000	285,000	285,000
<b>Office of Finance and Resource Management (AS0)</b>	<b>0</b>	<b>472,147</b>	<b>0</b>	<b>472,147</b>	<b>273,210</b>	<b>0</b>	<b>273,210</b>	<b>278,675</b>	<b>284,248</b>	<b>289,933</b>
1150 Utilities Payment for Non-DC Agencies	0	472,147	0	472,147	273,210	0	273,210	278,675	284,248	289,933
<b>Office of the Chief Financial Officer (AT0)</b>	<b>8,603,948</b>	<b>45,033,771</b>	<b>785,922</b>	<b>45,819,693</b>	<b>43,823,636</b>	<b>0</b>	<b>43,823,636</b>	<b>43,823,636</b>	<b>43,823,636</b>	<b>43,823,636</b>
0602 Payroll Service Fees	0	365,000	0	365,000	360,000	0	360,000	360,000	360,000	360,000
0603 Service Contracts	0	1,200,000	0	1,200,000	1,085,000	0	1,085,000	1,085,000	1,085,000	1,085,000
0605 Dishonored Check Fees	0	275,000	0	275,000	275,000	0	275,000	275,000	275,000	275,000
0606 Recorder of Deeds Surcharge	1,021,046	1,485,315	785,922	2,271,237	1,400,000	0	1,400,000	1,400,000	1,400,000	1,400,000
0608 Drug Pre Trust	0	8,136	0	8,136	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	5,500,000	5,500,000	5,500,000
0611 Tax Collection Fees	0	13,916,665	0	13,916,665	13,950,000	0	13,950,000	13,950,000	13,950,000	13,950,000
0613 Unclaimed Property Contingency Fund	0	4,125,479	0	4,125,479	4,125,500	0	4,125,500	4,125,500	4,125,500	4,125,500
0614 Defined Contribution Plan Administration	0	902,093	0	902,093	345,000	0	345,000	345,000	345,000	345,000
0619 DC Lottery Reimbursement	0	1,772,583	0	1,772,583	1,800,000	0	1,800,000	1,800,000	1,800,000	1,800,000
0623 OPEB Trust Administration	0	348,500	0	348,500	0	0	0	0	0	0
0626 Tobacco Fund Reimbursement	0	135,000	0	135,000	140,000	0	140,000	140,000	140,000	140,000
6115 OFT Central Collections Unit (CCU) O Type	7,582,903	15,000,000	0	15,000,000	14,835,000	0	14,835,000	14,835,000	14,835,000	14,835,000
<b>Office of the Secretary (BA0)</b>	<b>0</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
1243 Distribution Fees	0	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000

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Table 3-17 (Continued)  
**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023**

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
<b>A. Governmental Direction and Support (continued)</b>										
<b>D.C. Department of Human Resources (BE0)</b>	<b>0</b>	<b>681,150</b>	<b>0</b>	<b>681,150</b>	<b>448,232</b>	<b>0</b>	<b>448,232</b>	<b>492,361</b>	<b>522,687</b>	<b>552,069</b>
0615 Defined Benefits Retirement Program	0	345,004	0	345,004	262,168	0	262,168	295,815	318,456	339,521
0639 Agreement with Independent Agencies	0	223,344	0	223,344	100,250	0	100,250	106,000	109,000	112,000
1555 Reimbursables from Other Governments	0	112,802	0	112,802	85,814	0	85,814	90,546	95,231	100,548
<b>Office of the Attorney General (CB0)</b>	<b>15,164,735</b>	<b>8,510,000</b>	<b>4,309,443</b>	<b>12,819,443</b>	<b>8,500,000</b>	<b>3,874,977</b>	<b>12,374,977</b>	<b>8,500,000</b>	<b>8,500,000</b>	<b>8,500,000</b>
0603 Child Support - TANF/AFDC Collections	10,472,660	2,500,000	4,309,443	6,809,443	2,500,000	3,874,977	6,374,977	2,500,000	2,500,000	2,500,000
0605 Child Support - Interest Income	2,428	0	0	0	0	0	0	0	0	0
0615 Nuisance Abatement Fund	2,000	10,000	0	10,000	0	0	0	0	0	0
0616 Litigation Support Fund	4,552,235	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
0617 Attorney General Restitution Fund	135,412	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
<b>Office of Contracting and Procurement (P00)</b>	<b>0</b>	<b>1,551,764</b>	<b>0</b>	<b>1,551,764</b>	<b>1,605,498</b>	<b>0</b>	<b>1,605,498</b>	<b>1,685,773</b>	<b>1,770,062</b>	<b>1,858,565</b>
4010 DC Surplus Personal Property Sales Oper.	0	1,551,764	0	1,551,764	1,605,498	0	1,605,498	1,685,773	1,770,062	1,858,565
<b>Medical Liability Captive Insurance Agency (RJ0)</b>	<b>635,324</b>	<b>758,649</b>	<b>130,162</b>	<b>888,811</b>	<b>761,715</b>	<b>127,096</b>	<b>888,811</b>	<b>765,064</b>	<b>770,546</b>	<b>774,168</b>
0640 Subrogation Fund	103,364	678,000	0	678,000	678,000	0	678,000	678,000	680,000	680,000
1240 Captive Insurance Fund	531,960	80,649	130,162	210,811	83,715	127,096	210,811	87,064	90,546	94,168
<b>Office of the Chief Technology Officer (T00)</b>	<b>4,998,048</b>	<b>10,095,222</b>	<b>4,187,000</b>	<b>14,282,222</b>	<b>13,847,281</b>	<b>0</b>	<b>13,847,281</b>	<b>14,347,281</b>	<b>14,847,281</b>	<b>15,347,281</b>
0602 DC NET Services Support	4,998,048	9,845,222	4,187,000	14,032,222	12,991,928	0	12,991,928	13,491,928	13,991,928	14,491,928
1200 SERVUS Program	0	250,000	0	250,000	855,353	0	855,353	855,353	855,353	855,353
<b>Sub-total: Governmental Direction and Support</b>	<b>29,843,355</b>	<b>76,734,693</b>	<b>9,567,628</b>	<b>86,302,320</b>	<b>79,792,458</b>	<b>4,002,073</b>	<b>83,794,531</b>	<b>80,417,113</b>	<b>81,041,284</b>	<b>81,668,475</b>

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Table 3-17 (Continued)  
**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023**

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
<b>B. Economic Development and Regulation</b>										
<b>Office of Planning (BD0)</b>	<b>280,208</b>	<b>100,000</b>	<b>150,000</b>	<b>250,000</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
2001 Historic Landmark and Historic District Filing Fees	230,208	100,000	100,000	200,000	100,000	50,000	150,000	100,000	100,000	100,000
2002 Reimbursables from Other Governments	50,000	0	50,000	50,000	0	50,000	50,000	0	0	0
<b>Commission on the Arts and Humanities (BX0)</b>	<b>332,754</b>	<b>0</b>	<b>199,000</b>	<b>199,000</b>	<b>0</b>	<b>133,000</b>	<b>133,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
0600 Special Purpose Revenue	332,754	0	199,000	199,000	0	133,000	133,000	0	0	0
<b>Department of Employment Services (CF0)</b>	<b>21,555,512</b>	<b>34,369,203</b>	<b>4,772,508</b>	<b>39,141,711</b>	<b>47,050,490</b>	<b>6,048,106</b>	<b>53,098,596</b>	<b>39,044,536</b>	<b>39,044,536</b>	<b>39,044,536</b>
0610 Workers' Compensation Special Fund	13,184,950	0	2,500,000	2,500,000	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
0611 Workers' Compensation Administration Fund	0	18,949,203	0	18,949,203	21,524,536	0	21,524,536	21,524,536	21,524,536	21,524,536
0612 UI Interest/Penalties	2,796,617	2,600,000	0	2,600,000	2,600,000	1,000,000	3,600,000	2,500,000	2,500,000	2,500,000
0618 Wage Theft	336,545	200,000	0	200,000	205,954	172,251	378,205	200,000	200,000	200,000
0619 DC Jobs Trust Fund	61,280	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000
0620 Universal Paid Leave Implementation Fund	0	0	0	0	10,000,000	0	10,000,000	0	0	0
0624 UI Administrative Assessment	5,176,121	12,600,000	2,272,508	14,872,508	12,700,000	2,875,855	15,575,855	12,800,000	12,800,000	12,800,000
<b>Office of Cable TV, Film, Music, and Entertainment (C10)</b>	<b>2,308,089</b>	<b>13,000,000</b>	<b>2,308,089</b>	<b>15,308,089</b>	<b>13,205,913</b>	<b>0</b>	<b>13,205,913</b>	<b>13,200,000</b>	<b>13,300,000</b>	<b>13,400,000</b>
0600 Special Purpose Revenue	2,308,089	13,000,000	2,308,089	15,308,089	13,205,913	0	13,205,913	13,200,000	13,300,000	13,400,000
<b>Office of the Tenant Advocate (C00)</b>	<b>361,179</b>	<b>529,470</b>	<b>0</b>	<b>529,470</b>	<b>300,000</b>	<b>360,065</b>	<b>660,065</b>	<b>350,000</b>	<b>400,000</b>	<b>400,000</b>
6000 Rental Unit Fee Fund	361,179	529,470	0	529,470	300,000	360,065	660,065	350,000	400,000	400,000
<b>Dept. of Consumer and Regulatory Affairs (CR0)</b>	<b>14,848,856</b>	<b>38,346,104</b>	<b>6,527,208</b>	<b>44,873,312</b>	<b>38,417,000</b>	<b>3,720,434</b>	<b>42,137,434</b>	<b>36,245,000</b>	<b>38,315,000</b>	<b>36,360,000</b>
6006 Nuisance Abatement	2,801,276	5,000,000	2,473,607	7,473,607	6,200,000	300,000	6,500,000	6,000,000	6,000,000	6,000,000
6008 Real Estate Guarantee and Education Fund	1,241,837	2,500,000	600,000	3,100,000	750,000	100,000	850,000	2,500,000	800,000	2,600,000
6009 Real Estate Appraisal Fee	96,460	35,000	54,899	89,899	210,000	0	210,000	35,000	215,000	40,000
6010 OPLA - Special Account	2,195,915	4,189,000	1,876,487	6,065,487	6,000,000	0	6,000,000	3,190,000	6,000,000	3,200,000
6012 Boxing Commission Revolving Account	0	82,104	0	82,104	57,000	0	57,000	80,000	50,000	80,000
6013 Basic Business License Fund	3,089,269	13,300,000	852,272	14,152,272	14,000,000	1,421,997	15,421,997	13,000,000	14,000,000	13,000,000
6030 Green Building Fund	1,015,471	1,920,000	419,943	2,339,943	2,000,000	595,000	2,595,000	1,900,000	2,000,000	1,900,000
6040 Corporate Recordation Fund	3,605,190	5,000,000	250,000	5,250,000	5,500,000	500,000	6,000,000	5,000,000	5,000,000	5,000,000
6045 Vending Regulations Fund	803,437	1,520,000	0	1,520,000	1,200,000	803,437	2,003,437	1,540,000	1,250,000	1,540,000
6050 Expedited Building Permit Review Program	0	4,800,000	0	4,800,000	2,500,000	0	2,500,000	3,000,000	3,000,000	3,000,000

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Table 3-17 (Continued)  
**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023**

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
<b>B. Economic Development and Regulation (continued)</b>										
<b>Dept. of Housing and Community Development (DB0)</b>	<b>850,133</b>	<b>3,782,333</b>	<b>849,194</b>	<b>4,631,527</b>	<b>4,080,531</b>	<b>0</b>	<b>4,080,531</b>	<b>4,146,872</b>	<b>4,271,278</b>	<b>4,399,416</b>
0602 Home Purchase Assistance Program Repayment	849,194	1,596,951	849,194	2,446,145	1,579,000	0	1,579,000	1,626,481	1,675,275	1,725,533
0610 DHCD Unified Fund	939	2,185,382	0	2,185,382	2,501,531	0	2,501,531	2,520,391	2,596,003	2,673,883
<b>Public Service Commission (DH0)</b>	<b>1,475,726</b>	<b>13,845,219</b>	<b>1,318,236</b>	<b>15,163,455</b>	<b>15,674,557</b>	<b>18,236</b>	<b>15,692,793</b>	<b>16,090,796</b>	<b>16,572,956</b>	<b>17,070,144</b>
0631 Operating - Utility Assessment	1,437,489	13,845,219	1,300,000	15,145,219	15,674,557	0	15,674,557	16,090,796	16,572,956	17,070,144
0661 Allocation from PJM Settlement Fund	38,236	0	18,236	18,236	0	18,236	18,236	0	0	0
<b>Office of the People's Counsel (DJO)</b>	<b>399,278</b>	<b>8,970,586</b>	<b>340,000</b>	<b>9,310,586</b>	<b>9,314,748</b>	<b>0</b>	<b>9,314,748</b>	<b>9,574,772</b>	<b>9,957,772</b>	<b>10,257,772</b>
0631 Advocate for Consumers	399,278	8,970,586	340,000	9,310,586	9,314,748	0	9,314,748	9,574,772	9,957,772	10,257,772
<b>Office of the Deputy Mayor for Econ. Develop. (EB0)</b>	<b>25,384,977</b>	<b>12,580,546</b>	<b>15,356,167</b>	<b>27,936,713</b>	<b>8,953,323</b>	<b>7,598,883</b>	<b>16,552,206</b>	<b>7,705,000</b>	<b>7,855,000</b>	<b>5,054,000</b>
0419 H Street NE Retail Priority Area Grant Fund	2,444,764	0	2,120,000	2,120,000	0	0	0	0	0	0
0603 St. Elizabeth's Redevelopment Fund	0	855,000	0	855,000	855,000	0	855,000	855,000	855,000	855,000
0609 Industrial Revenue Bond Program	1,156,637	1,318,775	0	1,318,775	1,400,000	226,553	1,626,553	1,550,000	1,700,000	1,800,000
0616 Walter Reed Redevelopment Fund	1,102,080	6,000,000	0	6,000,000	900,000	0	900,000	900,000	900,000	900,000
0617 Walter Reed Reinvestment Fund	73,000	0	0	0	0	0	0	0	0	0
0632 AWC & NCRC Development (ED Special Account)	20,608,497	4,406,771	13,236,167	17,642,938	5,798,323	7,372,330	13,170,653	4,400,000	4,400,000	1,499,000
<b>Department of Small and Local Business Development (EN0)</b>	<b>488,879</b>	<b>839,970</b>	<b>0</b>	<b>839,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0632 Small Business Capital Access Fund	220,758	839,970	0	839,970	0	0	0	0	0	0
6160 Streetscap Loan Relief Fund	268,121	0	0	0	0	0	0	0	0	0
<b>Business Improvements Districts Transfer (ID0)</b>	<b>0</b>	<b>55,000,000</b>	<b>0</b>	<b>55,000,000</b>	<b>55,000,000</b>	<b>0</b>	<b>55,000,000</b>	<b>56,600,000</b>	<b>58,300,000</b>	<b>60,000,000</b>
2003 Business Improvement Districts (BIDS)	0	55,000,000	0	55,000,000	55,000,000	0	55,000,000	56,600,000	58,300,000	60,000,000
<b>Alcoholic Beverage Regulation Administration (LO0)</b>	<b>5,416,238</b>	<b>5,225,000</b>	<b>2,781,696</b>	<b>8,006,696</b>	<b>5,700,000</b>	<b>2,557,929</b>	<b>8,257,929</b>	<b>5,500,000</b>	<b>5,225,000</b>	<b>5,700,000</b>
6017 ABC - Import and Class License Fees	5,416,238	5,225,000	2,781,696	8,006,696	5,700,000	2,557,929	8,257,929	5,500,000	5,225,000	5,700,000

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023**

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
<b>B. Economic Development and Regulation (continued)</b>										
<b>Dept. of Insurance, Securities, and Banking (SR0)</b>	<b>14,972,433</b>	<b>24,837,975</b>	<b>3,958,109</b>	<b>28,796,084</b>	<b>28,634,596</b>	<b>2,000,000</b>	<b>30,634,596</b>	<b>29,081,634</b>	<b>29,954,083</b>	<b>30,852,705</b>
2100 HMO Assessment	208,721	973,288	208,721	1,182,009	1,213,232	0	1,213,232	1,249,629	1,287,118	1,325,732
2200 Insurance Assessment	1,750,964	6,944,214	1,749,388	8,693,602	9,507,345	0	9,507,345	9,792,565	10,086,342	10,388,933
2350 Securities and Banking Fund	0	14,309,518	0	14,309,518	15,267,827	0	15,267,827	15,313,862	15,773,278	16,246,476
2800 Captive Insurance	0	2,610,956	0	2,610,956	2,646,191	0	2,646,191	2,725,577	2,807,344	2,891,565
2910 Foreclosure Mediation Fund	18,500	0	0	0	0	0	0	0	0	0
2950 Capital Access Fund	4,321,579	0	0	0	0	0	0	0	0	0
2951 Loan Participation Fund	8,672,668	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	0	0
<b>Sub-total: Economic Development and Regulation</b>	<b>88,674,262</b>	<b>211,426,405</b>	<b>38,560,207</b>	<b>249,986,612</b>	<b>226,431,158</b>	<b>22,536,653</b>	<b>248,967,811</b>	<b>217,638,609</b>	<b>223,295,625</b>	<b>222,638,573</b>
<b>C. Public Safety and Justice</b>										
<b>Metropolitan Police Department (FA0)</b>	<b>1,711,468</b>	<b>7,400,000</b>	<b>1,711,468</b>	<b>9,111,468</b>	<b>7,400,000</b>	<b>0</b>	<b>7,400,000</b>	<b>7,400,000</b>	<b>7,400,000</b>	<b>7,400,000</b>
1555 Reimbursable from Other Governments	0	1,900,000	0	1,900,000	1,900,000	0	1,900,000	1,900,000	1,900,000	1,900,000
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	1,711,468	0	1,711,468	1,711,468	0	0	0	0	0	0
<b>Fire and Emergency Medical Services Dept. (FB0)</b>	<b>5,044</b>	<b>1,783,000</b>	<b>0</b>	<b>1,783,000</b>	<b>1,988,000</b>	<b>0</b>	<b>1,988,000</b>	<b>1,988,000</b>	<b>1,988,000</b>	<b>1,988,000</b>
0601 FEMS Reform 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
1200 Automated Ext Defib Reg Fee Fund	5,044	0	0	0	0	0	0	0	0	0
1555 Reimbursable from Other Governments	0	255,000	0	255,000	460,000	0	460,000	460,000	460,000	460,000
1613 Other Revenue (CPR Training)	0	28,000	0	28,000	28,000	0	28,000	28,000	28,000	28,000
6100 Special Events	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
<b>Department of Corrections (FL0)</b>	<b>2,505,181</b>	<b>27,238,720</b>	<b>450,000</b>	<b>27,688,720</b>	<b>24,698,648</b>	<b>1,669,885</b>	<b>26,368,533</b>	<b>27,238,720</b>	<b>27,238,720</b>	<b>27,238,720</b>
0600 Corrections Trustee Reimbursement	1,536,813	25,040,072	0	25,040,072	22,500,000	1,536,813	24,036,813	25,040,072	25,040,072	25,040,072
0601 Concession Income	(14,811)	2,015,924	0	2,015,924	2,015,924	0	2,015,924	2,015,924	2,015,924	2,015,924
0602 Welfare Account	715,160	182,724	450,000	632,724	182,724	133,072	315,796	182,724	182,724	182,724
0605 Correction Reimbursement - Juveniles	268,020	0	0	0	0	0	0	0	0	0

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023**

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
<b>C. Public Safety and Justice (continued)</b>										
<b>Office of Victim Services and Justice Grants (FOO)</b>	<b>5,162,074</b>	<b>1,080,000</b>	<b>1,731,607</b>	<b>2,811,607</b>	<b>1,080,000</b>	<b>1,741,995</b>	<b>2,821,995</b>	<b>1,080,000</b>	<b>1,080,000</b>	<b>1,080,000</b>
0620 Crime Victims Assistance Fund	5,137,552	1,080,000	1,707,084	2,787,084	1,080,000	1,717,472	2,797,472	1,080,000	1,080,000	1,080,000
0621 Dom. Violence Shelter & Transition Housing Fund	24,523	0	24,523	24,523	0	24,523	24,523	0	0	0
<b>Office of Unified Communications (UCO)</b>	<b>7,607,098</b>	<b>11,550,000</b>	<b>4,152,074</b>	<b>15,702,074</b>	<b>11,550,000</b>	<b>1,351,418</b>	<b>12,901,418</b>	<b>11,550,000</b>	<b>11,550,000</b>	<b>11,550,000</b>
1630 911 & 311 Assessments (See Note 1)	6,438,387	11,000,000	4,134,850	15,134,850	11,000,000	1,351,418	12,351,418	11,000,000	11,000,000	11,000,000
1631 Prepaid Wireless 911 Charges	1,168,711	550,000	17,224	567,224	550,000	0	550,000	550,000	550,000	550,000
<b>Sub-total: Public Safety and Justice</b>	<b>16,990,865</b>	<b>49,051,720</b>	<b>8,045,149</b>	<b>57,096,869</b>	<b>46,716,648</b>	<b>4,763,298</b>	<b>51,479,946</b>	<b>49,256,720</b>	<b>49,256,720</b>	<b>49,256,720</b>
<b>D. Public Education System</b>										
<b>District of Columbia Public Library (CEO)</b>	<b>1,498,153</b>	<b>955,000</b>	<b>416,179</b>	<b>1,371,179</b>	<b>955,000</b>	<b>200,000</b>	<b>1,155,000</b>	<b>1,110,000</b>	<b>1,110,000</b>	<b>1,110,000</b>
0104 Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140 Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0
6108 Copies and Printing	181,179	0	181,179	181,179	0	0	0	0	0	0
6150 SLD E-Rate Reimbursement	1,283,001	900,000	235,000	1,135,000	900,000	200,000	1,100,000	1,000,000	1,000,000	1,000,000
6160 Revenue Generating Activities	0	55,000	0	55,000	55,000	0	55,000	110,000	110,000	110,000
6170 Library Collections - Online Book Sales	20,793	0	0	0	0	0	0	0	0	0
<b>District of Columbia Public Schools (GAO)</b>	<b>18,229,316</b>	<b>9,379,047</b>	<b>10,750,946</b>	<b>20,129,993</b>	<b>11,013,484</b>	<b>4,224,988</b>	<b>15,238,472</b>	<b>15,030,095</b>	<b>13,118,421</b>	<b>14,392,961</b>
0602 ROTC	1,317,540	868,191	1,317,540	2,185,731	897,709	0	897,709	928,232	959,791	992,424
0607 Custodial	0	443,503	0	443,503	467,009	0	467,009	491,760	517,823	545,268
0609 Security	0	959,959	0	959,959	1,086,674	0	1,086,674	1,230,115	1,392,490	1,576,298
0611 Cafeteria	0	995,608	0	995,608	1,095,169	0	1,095,169	1,204,686	1,325,154	1,457,670
0613 Vending Machine Sales	0	62,195	0	62,195	70,654	0	70,654	80,262	91,178	103,578
0621 Parking Fees	0	177,658	0	177,658	189,561	0	189,561	202,262	215,813	230,273
0633 DHHS Afterschool Program - Copayment	1,139,425	787,500	1,139,425	1,926,925	978,863	0	978,863	1,216,726	1,512,391	1,879,901
0634 E-Rate Education Fund	5,528,404	2,821,367	5,528,404	8,349,771	4,000,134	0	4,000,134	4,200,141	4,410,148	4,630,655
0640 DCPS Nonprofit School Fund Service	10,243,946	1,763,066	2,765,576	4,528,642	1,677,711	4,224,988	5,902,699	4,870,911	2,033,133	2,210,844
0641 DCPS School Facility Fund	0	500,000	0	500,000	550,000	0	550,000	605,000	660,500	766,050
<b>Public Charter School Board (GB0)</b>	<b>4,791,077</b>	<b>8,595,327</b>	<b>40,000</b>	<b>8,635,327</b>	<b>9,085,488</b>	<b>1,073,994</b>	<b>10,159,482</b>	<b>9,085,488</b>	<b>9,085,488</b>	<b>9,085,488</b>
6632 Administrative Fees	4,791,077	8,595,327	40,000	8,635,327	9,085,488	1,073,994	10,159,482	9,085,488	9,085,488	9,085,488

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023**

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
<b>D. Public Education System (continued)</b>										
<b>Office of the State Superintendent of Education (GDO)</b>	<b>14,018,863</b>	<b>1,175,974</b>	<b>128,924</b>	<b>1,304,898</b>	<b>1,325,000</b>	<b>0</b>	<b>1,325,000</b>	<b>1,328,500</b>	<b>1,332,070</b>	<b>1,335,711</b>
0603 State Superintendent of Education Fees	0	200,000	0	200,000	300,000	0	300,000	300,000	300,000	300,000
0610 Charter School Credit Enhancement Fund	13,303,843	0	0	0	0	0	0	0	0	0
0618 Student Residency Verification Fund	586,095	520,000	0	520,000	520,000	0	520,000	520,000	520,000	520,000
0620 Child Development Facilities Fund	128,924	175,000	128,924	303,924	175,000	0	175,000	178,500	182,070	185,711
6007 Site Evaluation	0	280,974	0	280,974	330,000	0	330,000	330,000	330,000	330,000
<b>District of Columbia State Athletics Commission (GLO)</b>	<b>82,238</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
0619 State Athletic Acts Program & Office Fund	82,238	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
<b>Sub-total: Public Education System</b>	<b>38,619,646</b>	<b>20,205,349</b>	<b>11,336,049</b>	<b>31,541,397</b>	<b>22,478,972</b>	<b>5,498,982</b>	<b>27,977,954</b>	<b>26,654,083</b>	<b>24,745,979</b>	<b>26,024,160</b>
<b>E. Human Support Services</b>										
<b>Department of Parks and Recreation (HA0)</b>	<b>872,257</b>	<b>2,800,000</b>	<b>0</b>	<b>2,800,000</b>	<b>2,900,000</b>	<b>0</b>	<b>2,900,000</b>	<b>3,000,000</b>	<b>3,100,000</b>	<b>3,200,000</b>
0602 Enterprise Fund Account	872,257	2,800,000	0	2,800,000	2,900,000	0	2,900,000	3,000,000	3,100,000	3,200,000
<b>Department of Health (HC0)</b>	<b>9,146,178</b>	<b>23,219,181</b>	<b>5,010,483</b>	<b>28,229,664</b>	<b>22,444,721</b>	<b>409,125</b>	<b>22,853,847</b>	<b>22,893,616</b>	<b>23,351,488</b>	<b>23,818,521</b>
0605 SHPDA Fees	1,220,791	713,488	934,088	1,647,576	1,534,854	0	1,534,854	1,565,551	1,596,863	1,628,800
0606 Vital Records Revenue	0	2,717,433	0	2,717,433	2,732,215	0	2,732,215	2,786,859	2,842,596	2,899,448
0632 Pharmacy Protection	1,632,373	2,962,314	1,327,839	4,290,153	3,202,800	0	3,202,800	3,266,856	3,332,193	3,398,837
0633 Radiation Protection	0	742,924	0	742,924	412,160	0	412,160	420,403	428,811	437,387
0641 Other Medical Licenses and Fees	0	497,178	0	497,178	744,318	0	744,318	759,205	774,389	789,880
0643 Board of Medicine	4,709,048	11,320,638	2,748,556	14,069,194	9,416,380	409,125	9,825,505	9,604,707	9,796,801	9,992,737
0644 Spay and Neutering Fund	29,419	0	0	0	0	0	0	0	0	0
0655 SHPDA Admission Fee	33,691	384,171	0	384,171	468,068	0	468,068	477,429	486,977	496,717
0656 EMS Fees	0	98,925	0	98,925	133,144	0	133,144	135,807	138,523	141,293
0661 ICF/MR Fees and Fines	108,240	120,561	0	120,561	188,333	0	188,333	192,099	195,941	199,860
0662 Civic Monetary Penalties	1,412,616	0	0	0	0	0	0	0	0	0
0676 Communicable and Chronic Disease Fund	0	3,661,549	0	3,661,549	3,612,451	0	3,612,451	3,684,700	3,758,394	3,833,561
<b>Department of Health Care Finance (HT0)</b>	<b>1,111,787</b>	<b>2,955,610</b>	<b>0</b>	<b>2,955,610</b>	<b>3,459,011</b>	<b>591,865</b>	<b>4,050,875</b>	<b>4,098,359</b>	<b>4,107,078</b>	<b>4,115,870</b>
0631 Medicaid Collections - 3rd Party Liability	467,924	865,835	0	865,835	1,941,754	0	1,941,754	1,980,589	1,980,589	1,980,589
0632 Bill of Rights - Grievance and Appeals	600,944	1,972,445	0	1,972,445	1,386,598	591,865	1,978,463	1,984,499	1,990,553	1,996,626
0634 Assessment Fund	42,918	117,329	0	117,329	130,658	0	130,658	133,271	135,936	138,655

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023**

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
<b>E. Human Support Services (continued)</b>										
<b>Department of Human Services (JA0)</b>	<b>17,363</b>	<b>1,032,431</b>	<b>0</b>	<b>1,032,431</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
0603 SSI Payback	17,363	832,431	0	832,431	800,000	0	800,000	800,000	800,000	800,000
0613 Food Stamps Collection - Fraud	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
<b>Department on Disabilities Services (JM0)</b>	<b>1,859,101</b>	<b>7,300,000</b>	<b>1,816,147</b>	<b>9,116,147</b>	<b>7,700,000</b>	<b>10,290</b>	<b>7,710,290</b>	<b>7,700,000</b>	<b>7,700,000</b>	<b>7,700,000</b>
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	1,826,437	6,000,000	1,816,147	7,816,147	6,400,000	10,290	6,410,290	6,400,000	6,400,000	6,400,000
0616 Randolph Shepherd Unassigned Facilities	32,664	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
<b>Child and Family Services Agency (RLO)</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
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
<b>Department of Behavioral Health (RM0)</b>	<b>556,186</b>	<b>2,560,148</b>	<b>0</b>	<b>2,560,148</b>	<b>2,351,648</b>	<b>0</b>	<b>2,351,648</b>	<b>2,351,648</b>	<b>2,351,648</b>	<b>2,351,648</b>
0610 DMH Federal Beneficiary Reimbursement	0	1,826,648	0	1,826,648	1,826,648	0	1,826,648	1,826,648	1,826,648	1,826,648
0629 Agreements with Independent Agencies	0	208,500	0	208,500	0	0	0	0	0	0
0640 DMH Medicare and 3rd Party Reimbursement	556,186	500,000	0	500,000	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
<b>Office of Veterans Affairs (VA0)</b>	<b>17,123</b>	<b>14,555</b>	<b>4,987</b>	<b>19,542</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
0600 Office of Veterans Affairs Fund	17,123	14,555	4,987	19,542	5,000	0	5,000	5,000	5,000	5,000
<b>Sub-total: Human Support Services</b>	<b>13,579,994</b>	<b>40,881,924</b>	<b>6,831,617</b>	<b>47,713,541</b>	<b>40,860,380</b>	<b>1,011,280</b>	<b>41,871,660</b>	<b>42,048,622</b>	<b>42,615,214</b>	<b>43,191,039</b>

**F. Public Works**

<b>Department of Transportation (KA0)</b>	<b>32,796,143</b>	<b>23,832,750</b>	<b>252,420</b>	<b>24,085,170</b>	<b>23,508,000</b>	<b>0</b>	<b>23,508,000</b>	<b>23,508,000</b>	<b>23,508,000</b>	<b>23,508,000</b>
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	0	3,100,000	0	3,100,000	2,800,000	0	2,800,000	2,800,000	2,800,000	2,800,000
6031 DC Circulator Bus System - NPS Mall Route	3,301,277	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	721,645	572,750	0	572,750	848,000	0	848,000	848,000	848,000	848,000
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	0	6,900,000	0	6,900,000	6,900,000	0	6,900,000	6,900,000	6,900,000	6,900,000
6903 Bicycle Sharing Fund	4,498,410	7,200,000	0	7,200,000	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	3,600,000	0	3,600,000	3,300,000	0	3,300,000	3,300,000	3,300,000	3,300,000
6909 Transportation Infrastructure Mitigation	3,691,299	0	0	0	0	0	0	0	0	0
6910 Vision Zero Pedestrian and Bicycle Safety	583,512	500,000	252,420	752,420	500,000	0	500,000	500,000	500,000	500,000
6913 PEPCO Cost-Sharing Fund (DC PLUG)	20,000,000	0	0	0	0	0	0	0	0	0

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Table 3-17 (Continued)  
**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023**

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
<b>F. Public Works (continued)</b>										
<b>Washington Metropolitan Area Transit Authority (KE0)</b>	<b>2,621,919</b>	<b>43,000,000</b>	<b>0</b>	<b>43,000,000</b>	<b>48,000,000</b>	<b>0</b>	<b>48,000,000</b>	<b>48,000,000</b>	<b>48,000,000</b>	<b>48,000,000</b>
0601 Parking Meter WMATA	2,621,919	43,000,000	0	43,000,000	48,000,000	0	48,000,000	48,000,000	48,000,000	48,000,000
<b>District Dept. of Energy and the Environment (KG0)</b>	<b>83,642,807</b>	<b>50,493,561</b>	<b>58,049,173</b>	<b>108,542,734</b>	<b>79,361,958</b>	<b>13,373,726</b>	<b>92,735,684</b>	<b>79,655,950</b>	<b>79,655,950</b>	<b>79,655,950</b>
0602 Air Quality Construction Permits	35,258	63,954	4,288	68,242	63,954	28,118	92,072	63,954	63,954	63,954
0603 Fishing License	125,797	80,761	27,256	108,017	80,761	54,138	134,899	80,761	80,761	80,761
0609 LUST Trust Fund	323,384	0	35,000	35,000	0	0	0	0	0	0
0634 Soil Erosion/Sediment Control	800,114	1,335,965	397,898	1,733,863	1,376,888	402,217	1,779,105	1,376,888	1,376,888	1,376,888
0645 Pesticide Product Registration	1,946,602	2,200,002	1,216,082	3,416,084	2,185,062	730,520	2,915,582	2,185,060	2,185,060	2,185,060
0646 Storm Water Fees	1,595,981	2,174,800	621,392	2,796,192	2,215,721	974,590	3,190,311	2,215,721	2,215,721	2,215,721
0647 Mold Assessment and Remediation Fund	40,752	22,002	20,867	42,869	20,815	19,885	40,700	20,815	20,815	20,815
0650 Product Stewardship Fund	50,954	87,502	36,509	124,011	94,480	14,445	108,925	94,480	94,480	94,480
0654 Storm Water Permit Review	25,734,749	9,925,123	10,306,305	20,231,428	12,925,123	4,168,463	17,093,586	12,925,123	12,925,123	12,925,123
0655 Storm Water In Lieu Fee	59	399,943	59	400,002	400,000	0	400,000	400,000	400,000	400,000
0662 Renewable Energy Development Fund	40,390,058	0	40,390,058	40,390,058	25,000,000	0	25,000,000	25,000,000	25,000,000	25,000,000
0663 Clean Land Fund/Brownfield Revitalization	1,688,823	104,752	1,002,900	1,107,652	104,752	495,704	600,456	104,752	104,752	104,752
0667 Wetlands Fund	1,585,542	301,002	215,752	516,754	301,002	909,562	1,210,564	301,002	301,002	301,002
0670 Anacostia River Clean Up Fund	3,353,000	1,998,435	2,445,619	4,444,054	2,198,435	907,455	3,105,890	2,498,435	2,498,435	2,498,435
0680 Payments from Independent Agencies	0	105,088	0	105,088	113,842	0	113,842	100,000	100,000	100,000
6201 Economy II	(25,998)	26,000	0	26,000	26,000	0	26,000	26,000	26,000	26,000
6202 Residential Aid Discount (RAD)	0	211,266	0	211,266	211,266	0	211,266	211,266	211,266	211,266
6203 Residential Essential Services (RES)	0	211,266	0	211,266	211,266	0	211,266	211,266	211,266	211,266
6204 WASA Utility Discount Program	0	211,266	0	211,266	211,857	0	211,857	211,857	211,857	211,857
6400 DC Municipal Aggregation Program	190,264	133,629	78,362	211,991	126,015	111,902	237,917	126,015	126,015	126,015
6500 Benchmarking Enforcement Fund	139,299	45,581	123,829	169,410	45,581	15,471	61,052	45,581	45,581	45,581
6700 Sustainable Energy Trust Fund	4,834,235	22,881,248	918,129	23,799,377	23,483,000	3,916,191	27,399,191	23,483,000	23,483,000	23,483,000
6800 Energy Assistance Trust Fund	826,096	4,973,974	208,868	5,182,842	4,973,974	617,227	5,591,201	4,973,974	4,973,974	4,973,974
6900 Special Energy Assessment Fund	7,838	3,000,002	0	3,000,002	2,992,164	7,838	3,000,002	3,000,000	3,000,000	3,000,000
<b>Department of Public Works (KT0)</b>	<b>4,614,186</b>	<b>9,178,500</b>	<b>2,300,000</b>	<b>11,478,500</b>	<b>8,672,563</b>	<b>700,000</b>	<b>9,372,563</b>	<b>8,775,000</b>	<b>8,775,000</b>	<b>8,775,000</b>
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	9,163	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
6052 Solid Waste Diversion Fund	106,438	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6082 Solid Waste Disposal Fee Fund	4,498,585	6,270,000	2,300,000	8,570,000	5,736,112	700,000	6,436,112	5,800,000	5,800,000	5,800,000
6591 Clean City Fund	0	1,933,500	0	1,933,500	1,961,451	0	1,961,451	2,000,000	2,000,000	2,000,000

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Table 3-17 (Continued)

**Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023**

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
<b>F. Public Works (continued)</b>										
<b>Department of Motor Vehicles (KV0)</b>	<b>2,563,987</b>	<b>9,065,771</b>	<b>1,014,681</b>	<b>10,080,452</b>	<b>8,802,614</b>	<b>1,250,000</b>	<b>10,052,614</b>	<b>8,802,614</b>	<b>8,802,614</b>	<b>8,802,614</b>
6000 General "O" Type Revenue Sources	0	2,922,614	0	2,922,614	2,922,614	0	2,922,614	2,922,614	2,922,614	2,922,614
6100 Fee - Out-of-State Vehicle Registration	0	161,975	0	161,975	130,000	0	130,000	130,000	130,000	130,000
6258 Motor Vehicle Inspection Station	2,563,987	5,981,182	1,014,681	6,995,863	5,750,000	1,250,000	7,000,000	5,750,000	5,750,000	5,750,000
<b>Department of For-Hire Vehicles (TC0)</b>	<b>4,944,231</b>	<b>11,147,953</b>	<b>770,000</b>	<b>11,917,953</b>	<b>11,259,233</b>	<b>3,000,000</b>	<b>14,259,233</b>	<b>11,371,625</b>	<b>11,485,141</b>	<b>11,599,793</b>
2100 Justice Department Fingerprints	0	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000
2400 Public Vehicles for Hire Consumer Service	4,944,231	11,127,953	770,000	11,897,953	11,239,233	3,000,000	14,239,233	11,351,625	11,465,141	11,579,793
<b>Sub-total: Public Works</b>	<b>131,183,274</b>	<b>146,718,535</b>	<b>62,386,274</b>	<b>209,104,809</b>	<b>179,604,367</b>	<b>18,323,726</b>	<b>197,928,093</b>	<b>180,113,189</b>	<b>180,226,705</b>	<b>180,341,357</b>
<b>G. Financing and Other</b>										
DSO 6462 Public Space Rental Fees for Debt Service	0	5,753,000	0	5,753,000	5,983,000	0	5,983,000	7,777,000	8,089,000	8,412,000
EZO 6100 Convention Center Hotel Ground Lease Payment	0	3,415,469	0	3,415,469	3,729,981	0	3,729,981	4,212,863	4,305,546	4,400,269
KZO 6330 Transfer Dedicated Capital Revenues (ROW)	0	2,750,000	0	2,750,000	0	0	0	0	0	0
PAO 0632 DMPED Fund - Paygo	0	0	0	0	0	0	0	0	0	2,901,000
PAO 0654 Storm Water Permit Review - Paygo	0	3,000,000	0	3,000,000	0	0	0	0	0	0
PAO 0670 Anacostia River Clean Up Fund - Paygo	0	500,000	0	500,000	300,000	0	300,000	0	0	0
PAO 6140 Tree Fund - Paygo	0	452,000	0	452,000	452,000	0	452,000	452,000	452,000	452,000
PAO 6330 Local Transportation Revenue (ROW) - Paygo	0	42,494,121	0	42,494,121	45,326,991	0	45,326,991	45,326,991	45,326,991	45,326,991
PAO 6909 Transportation Infrastructure Mitigation	0	5,600,000	0	5,600,000	5,600,000	0	5,600,000	5,600,000	5,600,000	5,600,000
PAO 6913 PEPCO Cost-Sharing Fund (DC PLUG)	0	30,000,000	0	30,000,000	30,000,000	0	30,000,000	30,000,000	30,000,000	30,000,000
<b>Sub-total: Financing and Other</b>	<b>0</b>	<b>93,964,590</b>	<b>0</b>	<b>93,964,590</b>	<b>91,391,972</b>	<b>0</b>	<b>91,391,972</b>	<b>93,368,854</b>	<b>93,773,537</b>	<b>97,092,260</b>
<b>District-Wide Total</b>	<b>318,891,396</b>	<b>638,983,215</b>	<b>136,726,923</b>	<b>775,710,138</b>	<b>687,275,954</b>	<b>56,136,013</b>	<b>743,411,967</b>	<b>689,497,190</b>	<b>694,955,063</b>	<b>700,212,583</b>

**Note 1:** Certified fund balance use for Office of Unified Communications Fund 1630 (911 and 311 Assessments) is \$7.090 million, \$5.894 million, \$5.998 million, and \$4.944 million in FY 2020 through FY 2023, respectively.

Table 3-17A

**Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018**

						FY 2017	FY 2017	FY 2018	FY 2018
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
		Type	Classification						
<b>GOVERNMENTAL DIRECTION AND SUPPORT</b>						<b>45,603,083</b>	<b>46,236,287</b>	<b>48,978,696</b>	<b>29,843,355</b>
ABO	COUNCIL OF THE DISTRICT OF COLUMBIA	0629	COUNCIL REIMBURSEMENT FUND	Non Lapsing	Committed	2,865	2,865	5,080	7,945
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		20,000	
AGO	DC BD OF ETHICS AND GOVT ACCOUNTABILITY	0601	BOARD OF ETHICS AND ACCOUNTABILITY FUND	Non Lapsing	Committed	16,540	89,454	10,885	65,128
		0602	LOBBYING REGISTRATION FEE FUND	Non Lapsing	Committed	100,176	105,107	109,252	102,078
AMO	DEPARTMENT OF GENERAL SERVICES	1150	UTILITY PAYMENTS FOR NON-DC AGENCIES	Lapsing	Not Applicable	3,121,092		3,844,177	
		1440	RFK & DC ARMORY MAINTENANCE FUND	Lapsing	Not Applicable	2,055,456		2,500,649	
		1460	EASTERN MARKET ENTERPRISE FUND	Non Lapsing	Committed	941,795	630,420	975,700	266,149
		1500	FACILITIES SERVICE REQUEST FUND	Lapsing	Not Applicable	212,635		120,730	
ASO	OFFICE OF FINANCE & RESOURCE MGMT	1150	UTILITIES PAYMENT FOR NON-DC AGENCIES	Lapsing	Not Applicable	224,311		227,131	
ATO	OFFICE OF THE CHIEF FINANCIAL OFFICER	0602	PAYROLL SERVICE FEES	Lapsing	Not Applicable	345,243		348,588	
		0603	SERVICE CONTRACTS	Lapsing	Not Applicable	1,081,409		1,083,648	
		0605	DISHONORED CHECK FEES	Lapsing	Not Applicable	22,062		319,760	
		0606	RECORDER OF DEEDS SURCHARGE	Non Lapsing	Committed	1,523,099	1,756,995	1,277,022	1,021,046
		0608	DRUG PRE TRUST	Lapsing	Not Applicable	5,928		4,992	
		0610	BANK FEES	Lapsing	Not Applicable	2,561,566		3,138,794	
		0611	TAX COLLECTION FEES	Lapsing	Not Applicable	1,706,051		1,017,327	
		0612	TAX INCREMENT FINANCING (TIF)	Lapsing	Not Applicable			40,000	
		0613	UNCLAIMED PROPERTY CONTINGENCY FUND	Lapsing	Not Applicable	1,827,846		2,143,463	
		0614	DEFINED CONTRIBUTION PLAN ADMINISTRATION	Lapsing	Not Applicable	517,633		222,000	
		0619	DC LOTTERY REIMBURSEMENT	Lapsing	Not Applicable	602,050		831,192	
		0626	TOBACCO FUND REIMBURSEMENT	Lapsing	Not Applicable	85,000		135,459	
		6115	OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	Semi Lapsing	Committed	13,134,928	26,621,444	9,024,165	7,582,903
BAO	OFFICE OF THE SECRETARY	1243	DISTRIBUTION FEES	Lapsing	Not Applicable	1,023,901		1,105,805	
BEO	D.C. DEPARTMENT OF HUMAN RESOURCES	0615	DEFINED BENEFITS RETIREMENT PROGRAM	Lapsing	Not Applicable	204,778		231,744	
		0639	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	168,590		100,250	
		1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	27,868		70,025	
CBO	OFFICE OF THE ATTORNEY GENERAL	0603	CHILD SPT - TANF/AFDC COLLECTIONS	Non Lapsing	Committed	2,392,664	12,010,011	1,920,976	10,472,660
		0604	CHILD SPT-REIMBURSEMENTS & FEES	Non Lapsing	Committed		188,408		
		0605	CHILD SPT - INTEREST INCOME	Non Lapsing	Committed		2,428		2,428
		0615	NUISANCE ABATEMENT	Semi Lapsing	Committed			2,000	2,000
		0616	LITIGATION SUPPORT FUND	Semi Lapsing	Committed	4,113,365	2,608,255	4,011,337	4,552,235
		0617	ATTORNEY GENERAL RESTITUTION FUND	Non Lapsing	Committed			867,800	135,412
POO	OFFICE OF CONTRACTING AND PROCUREMENT	4010	DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing	Not Applicable	459,741		1,591,236	
RJO	MEDICAL LIABILITY CAPTIVE INS AGENCY	0640	SUBROGATION FUND	Non Lapsing	Committed			103,364	103,364
		1240	CAPTIVE INSURANCE FUND	Non Lapsing	Committed	77,584	460,147	80,649	531,960
TOO	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	0602	DC NET SERVICES SUPPORT	Non Lapsing	Committed	6,436,843	1,760,753	11,034,959	4,998,048
		1200	SERV US PROGRAM	Lapsing	Not Applicable	230,065		128,535	

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Table 3-17A (Continued)

**Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018**

						FY 2017	FY 2017	FY 2018	FY 2018
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
Type	Classification								
<b>ECONOMIC DEVELOPMENT AND REGULATION</b>						<b>201,832,355</b>	<b>98,720,264</b>	<b>200,224,830</b>	<b>88,674,262</b>
BDO	OFFICE OF PLANNING	2001	HIST. LANDMARK & HIST. DIST. FILING FEES	Non Lapsing	Committed	99,620	265,199	96,768	230,208
		2002	REIMBURSABLES FROM OTHER GOVERNMENTS	Non Lapsing	Committed	75,000	50,000		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	6,892,039	9,601,123	5,809,176	13,184,950
		0611	WORKERS' COMPENSATION ADMIN.	Non Lapsing	Restricted	15,052,699		13,858,792	
		0612	U. I. INTEREST/PENALTIES	Semi Lapsing	Restricted	2,904,714	3,277,362	2,483,305	2,796,617
		0618	WAGE THEFT	Non Lapsing	Committed	171,110	121,110	215,435	336,545
		0619	DC JOBS TRUST FUND	Non Lapsing	Committed	60,280	60,280	1,000	61,280
		0624	UI ADMINISTRATIVE ASSESSMENT	Non Lapsing	Restricted	12,145,461	8,623,626	12,538,953	5,176,121
CIO	OFFICE OF CABLE TV,FILM,MUSIC & ENTNMNT	0600	SPECIAL PURPOSE REVENUE	Non Lapsing	Committed	13,471,179	3,783,129	11,714,338	2,308,089
		0610	PRODUCTION SUPPORT	Inactive-Lapsing	Not Applicable	87,540			
COO	OFFICE OF THE TENANT ADVOCATE	6000	RENTAL UNIT FEE FUND	Non Lapsing	Committed			224,413	361,179
CRO	DEPT. OF CONSUMER AND REGULATORY AFFAIRS	6006	NUISANCE ABATEMENT	Non Lapsing	Committed	6,531,288	3,991,371	5,825,417	2,801,276
		6008	R-E GUAR. & EDUC. FUND	Non Lapsing	Committed	2,497,673	4,697,730	679,449	1,241,837
		6009	R-E APPRAISAL FEE	Non Lapsing	Committed	35,400	4,781	205,155	96,460
		6010	OPLA - SPECIAL ACCOUNT /1	Non Lapsing	Committed	2,998,090	2,145,885	6,191,357	2,195,915
		6011	SPECIAL EVENTS REVOLVING	Lapsing	Not Applicable	38,394		39,642	
		6012	BOXING COMMISSION-REVOLVING ACCOUNT	Lapsing	Not Applicable	71,937		52,973	
		6013	BASIC BUSINESS LICENSE FUND	Non Lapsing	Committed	12,865,857	3,457,230	13,955,784	3,089,269
		6014	FIRE PROTECTION SPECIAL REVOLVING	Repealed	Not Applicable	115,118		146,682	
		6020	BOARD OF ENGINEERS FUND /1	Non Lapsing	Committed	189,202	126,443		
		6030	GREEN BUILDING FUND	Non Lapsing	Committed	1,896,147	1,148,255	1,953,422	1,015,471
		6040	CORPORATE RECORDATION FUND	Non Lapsing	Committed	5,115,631	3,095,452	5,477,720	3,605,190
		6045	VENDING REGULATION FUND	Non Lapsing	Committed	1,213,585	772,682	1,153,607	803,437
DBO	DEPT. OF HOUSING AND COMM. DEVELOPMENT	0602	HPAP - REPAY	Non Lapsing	Committed	1,435,435	588,049	1,881,405	849,194
		0610	DHCB UNIFIED FUND	Non Lapsing	Committed	1,999,771		4,580,635	939
DHO	PUBLIC SERVICE COMMISSION	0631	OPERATING - UTILITY ASSESSMENT	Non Lapsing	Committed	13,338,357	1,339,542	13,657,598	1,437,489
		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	7,519,498	629,593	8,091,663	399,278

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Table 3-17A (Continued)

**Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018**

		Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance		
<b>ECONOMIC DEVELOPMENT AND REGULATION (continued)</b>									
EBO	DEPUTY MAYOR FOR PLANNING AND ECON DEV	0419	H ST RETAIL PRIORITY AREA GRANT FUND	Non Lapsing	Committed	8,330,918	2,911,287	2,120,000	2,444,764
		0602	SOCCER STADIUM FINANCING FUND	Non Lapsing	Committed				
		0609	INDUSTRIAL REVENUE BOND PROGRAM	Non Lapsing	Committed	1,394,080	1,325,938	1,898,645	1,156,637
		0616	WALTER REED REDEVELOPMENT FUND	Non Lapsing	Restricted			1,102,080	1,102,080
		0617	WALTER REED REINVESTMENT FUND	Non Lapsing	Restricted			73,000	73,000
		0632	AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT)	Non Lapsing	Committed	9,113,359	24,671,373	10,088,146	20,608,497
ENO	DEPT OF SMALL & LOCAL BUSINESS DEVELOPMT	0632	SMALL BUSINESS CAPITAL ACCESS FUND	Non Lapsing	Committed	247,009	247,009	220,758	220,758
		6160	STREETSCAPE LOAN RELIEF FUND	Non Lapsing	Committed			268,121	268,121
IDO	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	2003	BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Lapsing	Not Applicable	27,403,754		29,082,463	
LOO	ALCOHOLIC BEVERAGE REGULATION ADMIN.	6017	ABC - IMPORT AND CLASS LICENSE FEES	Non Lapsing	Committed	5,724,789	6,402,642	5,774,152	5,416,238
SRO	DEPART OF INSURANCE, SECURITIES & BANKING	2100	HMO ASSESSMENT	Non Lapsing	Committed	1,057,015	209,273	1,002,594	208,721
		2200	INSURANCE ASSESSMENT	Non Lapsing	Committed	6,009,683	1,607,157	6,894,842	1,750,964
		2300	SECURITIES BROKER/DEALER LICENSES	Lapsing	Not Applicable	3,693,562		2,210,806	
		2350	SECURITIES AND BANKING FUND	Lapsing	Not Applicable	9,144,611		11,242,260	
		2500	INVESTMENT ADVISORS LICENSES	Lapsing	Not Applicable	558,390		572,505	
		2600	SECURITIES REGISTRATION FEES	Lapsing	Not Applicable	13,523,064		13,640,180	
		2800	CAPTIVE INSURANCE	Lapsing	Not Applicable	2,241,946		2,624,113	
		2910	FORECLOSURE MEDIATION FUND	Non Lapsing	Committed	11,750	111,750	15,500	18,500
		2911	FORECLOSURE MEDIATION FUND (TEMPORARY)	Non Lapsing	Restricted		649,730		
		2950	CAPITAL ACCESS FUND	Non Lapsing	Restricted	14,999	4,316,966	4,614	4,321,579
		2951	LOAN PARTICIPATION FUND	Non Lapsing	Restricted	4,542,402	8,117,305	555,363	8,672,668
						<b>38,680,145</b>	<b>18,564,474</b>	<b>44,783,661</b>	<b>16,990,865</b>
<b>PUBLIC SAFETY AND JUSTICE</b>									
FAO	METROPOLITAN POLICE DEPARTMENT	1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	846,486		694,303	
		1614	MISCELLANEOUS	Lapsing	Not Applicable	4,121,877		4,235,382	
		7278	ASSET FORFEITURE	Non Lapsing	Restricted	675,587	2,042,812	778,036	1,711,468
FBO	FIRE AND EMERGENCY MEDICAL SERVICES	1200	AUTOMATED EXT DEFIB REG FEE FUND	Non Lapsing	Committed	100	5,044		5,044
		1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	90,909		127,658	
		1613	OTHER REVENUE	Lapsing	Not Applicable	28,706		32,200	
		6100	SPECIAL EVENTS	Lapsing	Not Applicable	278,492		408,833	
FLO	DEPARTMENT OF CORRECTIONS	0600	CORRECTIONS TRUSTEE REIMBURSEMENT	Non Lapsing	Committed	17,507,444	1,734,222	22,068,255	1,536,813
		0601	CONCESSION INCOME	Non Lapsing	Committed	1,506,721		2,001,113	(14,811)
		0602	WELFARE ACCOUNT	Non Lapsing	Committed	315,973	751,722	197,535	715,160
		0605	CORRECTIONS REIMBURSEMENT - JUVENILES	Non Lapsing	Restricted	211,182	450,482	43,729	268,020
FOO	OFFICE OF VICTIM SVCS AND JUSTICE GRANTS	0620	CRIME VICTIMS ASSISTANCE FUND	Non Lapsing	Restricted	1,311,434	4,932,489	2,008,620	5,137,552
		0621	DOM VIOLENCE SHELTER&TRANS HOUSING FUND	Non Lapsing	Restricted		24,523		24,523
FWO	MOTOR VEHICLE THEFT PREVENTION COMM	0601	INSURANCE VIOLATION FINES	Repealed	Not Applicable	25,090		24,475	
UCO	OFFICE OF UNIFIED COMMUNICATIONS	1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable			196,260	
		1630	911 & 311 ASSESSMENTS	Non Lapsing	Committed	11,187,070	7,437,247	11,433,071	6,438,387
		1631	PREPAID WIRELESS 911 CHARGES	Non Lapsing	Committed	573,072	1,185,934	534,191	1,168,711

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Table 3-17A (Continued)

**Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018**

		Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
<b>PUBLIC EDUCATION SYSTEM</b>				<b>9,321,238</b>	<b>33,207,334</b>	<b>20,830,590</b>	<b>38,619,646</b>
CEO	DC PUBLIC LIBRARY	0104	GIFTS-DONATIONS		5,863		5,863
		0140	RESTRICTED GIFTS AND DONATIONS		7,318		7,318
		1601	ALBERT ATWOOD MEMORIAL FUND	135	6,162		
		1602	THOMAS J BROWN MEMORIAL FUND	133	5,551		
		1603	KATHLEEN DILLON FRAZE MEM TRUST FUND	104	4,344		
		1604	FREDERICK MCREYNOLDS TRUCT FUND	17	723		
		1605	MINER TRUST FUND	69	2,903		
		1606	THEODORE W NOYES TRUST FUND	456	19,070		
		1607	HENRY PASTOR MEMORIAL TRUST FUND	4	167		
		1608	GEORGETOWN PEABODY	30,596	1,276,751		
		1609	SOPHY CARR STANTON MEM TRUST FUND	454	18,969		
		1610	HATTIE M.STRONG TRUST FUND	77	3,233		
		1611	WOMENS ANTROPOLOGICAL SOCIETY TRST-DCPL	611	25,539		
		1612	MISCELLANEOUS	7,695	321,061		
		1613	HENRIETTA WINANT TRUST FUND	136	5,674		
		1614	MARION F. ROCKEFELLER GIFT	10	429		
		6108	COPIES AND PRINTING	186,401	447,279	70,301	181,179
		6150	SLD E-RATE REIMBURSEMENT	918,818	1,186,487	1,009,111	1,283,001
		6160	REVENUE GENERATING ACTIVITIES			1,526	
		6170	LIBRARY COLLECTIONS - ONLINE BOOK SALES			20,793	20,793
GAO	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	0602	ROTC	814,413	1,126,249	841,848	1,317,540
		0607	CUSTODIAL	402,270		402,601	
		0609	SECURITY	773,245		848,921	
		0611	CAFETERIA	869,603		960,002	
		0613	VENDING MACHINE SALES	60,735		38,116	
		0621	PARKING FEES	125,477		151,885	
		0633	DHHS AFTERSCHOOL PROG-COPAYMENT	721,243	731,696	415,011	1,139,425
		0634	E-RATE EDUCATION FUND	2,821,367	2,912,790	3,603,482	5,528,404
		0640	DCPS NONPROFIT SCHOOL FOOD SERVICE	324,534	11,187,023	1,322,289	10,243,946
GBO	D.C. PUBLIC CHARTER SCHOOL BOARD	6632	ADMINISTRATIVE FEES			9,563,289	4,791,077
GDO	STATE SUPERINTENDENT OF EDUCATION (OSSE)	0603	STATE SUPERINTENDENT OF EDUCATION FEES	223,693		318,573	
		0610	CHARTER SCHOOL CREDIT ENHANCEMENT FUND	24,363	13,328,207	(24,363)	13,303,843
		0618	STUDENT RESIDENCY VERIFICATION FUND	358,131	434,515	650,639	586,095
		0619	STATE ATHLETIC ACTS PROG & OFFICE FUND (GLO)	96,229	149,333	80,625	82,238
		0620	CHILD DEVELOPMENT FACILITIES FUND			183,425	128,924
		6007	SITE EVALUATION	331,699		372,515	
		6011	PRE-K PROGRAM ASSISTANCE FUND	177,175			

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Table 3-17A (Continued)

**Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018**

		Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance		
<b>HUMAN SUPPORT SERVICES</b>				<b>39,215,849</b>	<b>18,020,599</b>	<b>35,844,728</b>	<b>13,579,994</b>		
HAO	DEPARTMENT OF PARKS AND RECREATION	0602	ENTERPRISE FUND ACCOUNT	Non Lapsing	Committed	2,772,584	1,651,761	3,095,442	872,257
HCO	DEPARTMENT OF HEALTH	0605	SHPDA FEES	Non Lapsing	Committed	871,730	935,033	1,247,817	1,220,791
		0606	VITAL RECORDS REVENUE	Lapsing	Not Applicable	2,616,023		2,583,974	
		0614	ADJUDICATION FINES	Lapsing	Not Applicable	97,755		194,235	
		0632	PHARMACY PROTECTION	Non Lapsing	Committed	2,892,628	2,296,946	2,029,171	1,632,373
		0633	RADIATION PROTECTION	Lapsing	Not Applicable	216,399		235,665	
		0641	OTHER MEDICAL LICENSES AND FEES	Repealed	Not Applicable	528,324		731,460	
		0643	BOARD OF MEDICINE	Non Lapsing	Committed	10,981,642	6,317,795	7,803,893	4,709,048
		0644	NON-LAPSING: SPAY AND NEUTERING FUND	Non Lapsing	Committed	16,606	29,419		29,419
		0655	SHPDA ADMISSION FEE	Non Lapsing	Committed	387,709	286	431,878	33,691
		0656	EMS FEES	Lapsing	Not Applicable	95,649		109,995	
		0661	ICF / MR FEES & FINES	Non Lapsing	Committed	135,541	50,602	155,044	108,240
		0662	CIVIC MONETARY PENALTIES	Non Lapsing	Restricted	489,517	1,320,887	91,729	1,412,616
		0673	DOH - REGULATORY ENFORCEMENT FUND	Non Lapsing	Restricted	28,275	128,275		
		0676	COMMUNICABLE AND CHRONIC DISEASE	Non Lapsing	Committed	2,303,840	1,459,438	1,003,535	
HTO	DEPARTMENT OF HEALTH CARE FINANCE	0631	MEDICAID COLLECTIONS-3RD PARTY LIABILITY	Non Lapsing	Committed	1,061,747	202,688	2,274,261	467,924
		0632	BILL OF RIGHTS-(GRIEVANCE & APPEALS)	Non Lapsing	Committed	793,477	606,957	1,371,378	600,944
		0634	ASSESSMENT FUND	Non Lapsing	Committed	58,053	42,918	53,156	42,918
		0653	DC GENERAL COLLECTIONS	Repealed	Not Applicable	420			
JAO	DEPARTMENT OF HUMAN SERVICES	0603	SSI PAYBACK	Non Lapsing	Committed	793,522	493,522	817,296	17,363
		0613	FOOD STAMPS COLLECTION-FRAUD	Lapsing	Not Applicable	245,377		197,502	
		0629	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	447,132			
JMO	DEPARTMENT ON DISABILITY SERVICES	0610	VOCATION REHAB SERVICE REIMBURSEMENT	Lapsing	Not Applicable	53,056		69,366	
		0611	COST OF CARE-NON-MEDICAID CLIENTS	Non Lapsing	Restricted	5,416,032	1,829,422	6,010,272	1,826,437
		0616	RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Non Lapsing	Restricted	1,158,303	87,427	1,032,900	32,664
RLO	CHILD AND FAMILY SERVICES AGENCY	0601	H.U.M.N. - HUMAN RES. - ES	Non Lapsing	Restricted	1,200,000		1,384,123	
RMO	DEPARTMENT OF BEHAVIORAL HEALTH	0610	DMH FEDERAL BENEFICIARY REIMBURSEMENT	Lapsing	Not Applicable	3,021,655		2,630,540	
		0640	DMH MEDICARE & 3RD PARTY REIMBURSEMENT	Non Lapsing	Restricted	508,838	552,288	274,682	556,186
		0641	DMH ENTERPRISE FUND	Lapsing	Not Applicable	18,426		8,239	
VAO	OFFICE OF VETERANS AFFAIRS	0600	OFFICE OF VETERANS AFFAIRS FUND	Non Lapsing	Committed	5,590	14,934	7,176	17,123

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Table 3-17A (Continued)

**Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018**

		Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
<b>PUBLIC WORKS</b>				<b>151,238,142</b>	<b>83,034,713</b>	<b>211,653,270</b>	<b>131,183,274</b>
KAO	DEPARTMENT OF TRANSPORTATION	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	562,055	348,447
		6140	TREE FUND	Non Lapsing	Committed	572,734	720,820
		6555	MALL TUNNEL LIGHTING	Lapsing	Not Applicable	236,283	203,676
		6901	DDOT ENTERPRISE FUND-NON TAX REVENUES	Non Lapsing	Committed	6,028,875	2,432,298
		6903	BICYCLE SHARING FUND	Non Lapsing	Restricted	9,126,645	2,328,884
		6905	PARKING METER PAY BY PHONE TRANSN FEE	Lapsing	Not Applicable	5,800,000	3,206,191
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Non Lapsing	Committed	100,000	3,231,421
		6910	VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non Lapsing	Committed	500,000	449,466
		6913	PEPCO COST-SHARING FUND (DC PLUG)	Non Lapsing	Restricted		20,000,000
KEO	MASS TRANSIT SUBSIDIES	0601	PARKING METER WMATA	Non Lapsing	Committed	42,907,195	2,563,863
		6030	WASH MET AREA TRANSIT AUTHORITY PROJECTS	Non Lapsing	Committed	1,898,196	56,168
		6031	DC CIRCULATOR FUND - NPS MALL ROUTE	Non Lapsing	Committed	356,667	413,520
KGO	DEPARTMENT OF ENERGY AND ENVIRONMENT	0602	AIR QUALITY CONSTRUCTION PERMITS	Non Lapsing	Restricted	20,426	29,644
		0603	FISHING LICENSE	Non Lapsing	Restricted	96,705	149,029
		0609	LUST TRUST FUND	Non Lapsing	Restricted		323,384
		0634	SOIL EROSION/SEDIMENT CONTROL	Non Lapsing	Committed	1,280,367	424,447
		0645	PESTICIDE PRODUCT REGISTRATION	Non Lapsing	Committed	2,388,977	1,799,234
		0646	STORM WATER FEES	Non Lapsing	Committed	1,989,524	1,462,550
		0647	MOLD ASSESSMENT AND REMEDIATION FUND	Non Lapsing	Committed	42,867	50,354
		0650	PRODUCT STEWARDSHIP FUND	Non Lapsing	Committed	124,000	120,001
		0654	STORM WATER PERMIT REVIEW	Non Lapsing	Restricted	8,092,184	10,798,704
		0655	STORMWATER IN LIEU FEE	Non Lapsing	Restricted	8,034	38
		0662	RENEWABLE ENERGY DEVELOPMENT FUND	Non Lapsing	Committed	15,883,168	32,193,058
		0663	CLEAN LAND FUND/BROWNFIELD REVITALIZATIO	Non Lapsing	Restricted	338,440	2,891,761
		0667	WETLANDS FUND	Semi Lapsing	Restricted	501,000	1,701,817
		0670	ANACOSTIA RIVER CLEAN UP FUND	Non Lapsing	Committed	2,550,483	3,513,569
		0680	PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	84,078	143,442
		6201	ECONOMY II	Non Lapsing	Committed	25,882	14,105
		6202	RESIDENTIAL AID DISCOUNT (RAD)	Lapsing	Not Applicable	124,823	175,527
		6203	RESIDENTIAL ESSENTIAL SERVICES (RES)	Lapsing	Not Applicable	124,823	175,526
		6204	WASA UTILITY DISCOUNT PROGRAM	Lapsing	Not Applicable	124,823	175,525
		6400	DC MUNICIPAL AGGREGATION PROGRAM	Non Lapsing	Committed	150,874	150,632
		6500	BENCHMARKING ENFORCEMENT FUND	Non Lapsing	Committed	54,462	93,720
		6700	SUSTAINABLE ENERGY TRUST FUND	Non Lapsing	Committed	21,687,493	4,009,859
		6800	ENERGY ASSISTANCE TRUST FUND	Non Lapsing	Committed	2,044,304	440,668
		6900	SPECIAL ENERGY ASSESSMENT FUND	Non Lapsing	Committed	125,470	5,411

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Table 3-17A (Continued)

**Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018**

						FY 2017	FY 2017	FY 2018	FY 2018
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
			Type	Classification					
<b>PUBLIC WORKS (continued)</b>									
KTO	DEPARTMENT OF PUBLIC WORKS	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	353,050		490,250	
		6010	SUPER CAN PROGRAM	Non Lapsing	Committed	133,399	172,638	157,825	9,163
		6052	THE SOLID WASTE DIVERSION FUND	Non Lapsing	Committed			182,312	106,438
		6072	DISTRICT RECYCLE PROGRAM	Lapsing	Not Applicable	269,020		160,342	
		6082	SOLID WASTE DISPOSAL FEE FUND	Non Lapsing	Committed	4,469,226	6,105,787	5,879,828	4,498,585
		6591	CLEAN CITY FUND	Lapsing	Not Applicable	1,756,304		2,407,080	
KVO	DEPARTMENT OF MOTOR VEHICLES	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	2,915,279		2,809,252	
		6100	FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing	Not Applicable	160,463		30,283	
		6258	MOTOR VEHICLE INSPECTION STATION	Non Lapsing	Committed	5,759,351	1,527,450	6,396,010	2,563,987
TCO	DEPARTMENT OF FOR-HIRE VEHICLES	2100	JUSTICE DEPARTMENT FINGERPRINTS	Lapsing	Not Applicable	6,336		4,163	
		2400	PUBLIC VEHICLES FOR HIRE CONSUMER SERVIC	Non Lapsing	Committed	9,463,856	2,874,521	11,127,954	4,944,231
						<b>62,475,874</b>	<b>0</b>	<b>53,800,226</b>	<b>0</b>
<b>FINANCING AND OTHER</b>									
DSO	REPAYMENT OF LOANS AND INTEREST	6462	PUBLIC SPACE RENTAL FEES FOR DEBT SRVC	Lapsing	Not Applicable	5,319,000		5,531,000	
EZO	CONVENTION CENTER TRANSFER	6100	CONVENTION CENTER HOTEL GROUND LEASE PMT	Lapsing	Not Applicable	187,293		1,498,341	
PAO	PAY GO - CAPITAL	0600	SPECIAL PURPOSE REVENUE FUND	Inactive	Not Applicable			1,000,000	
		0609	IRB REVENUE FOR PAYGO	Lapsing	Not Applicable	737,570			
		0654	STORM WATER PERMIT REVIEW - PAYGO	Lapsing	Not Applicable	4,500,000			
		0667	WETLANDS FUND	Lapsing	Not Applicable	500,000			
		6140	TREE FUND (EST DC ACT 14-614)	Lapsing	Not Applicable	452,000			
		6330	LOCAL TRANSPORTATION REVENUE - PAYGO	Lapsing	Not Applicable	45,244,121		45,326,991	
		6901	DDOT ENTERPRISE FUND NON TAX REVENUES	Lapsing	Not Applicable	972,307			
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Lapsing	Not Applicable	4,563,584		443,895	
<b>Grand Total</b>						<b>548,366,686</b>	<b>297,783,671</b>	<b>616,116,002</b>	<b>318,891,396</b>

**Notes:**

1 CRO Fund 6020 (Board of Engineers Fund) was repealed and brought into CRO Fund 6010 (OPLA Special Account Fund) in FY 2018.

Table 3-18

## Summary of Major Taxes in the District of Columbia, Fiscal Year 2019

TAX	DESCRIPTION	RATE (As of 1/1/2019)	FY 2018 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>D.C. 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 properties with assessed values less than \$5 million; \$1.77 per \$100 for properties with assessed values between \$5 million and \$10 million; and \$1.89 per \$100 for properties with assessed values greater than \$10 million.</p> <p>Class 3 = \$5.00 per \$100 of assessed value</p> <p>Class 4 = \$10.00 per \$100 of assessed value</p>	<p>\$2,508,886</p> <p>Amount is net of \$45,343 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>D.C. 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>\$67,397</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>D.C. Code Citation: Title 47, Chapters 20 and 22.</p>	<p>A five-tier rate structure is presently in effect:</p> <p>6% – 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 D.C. Fund.</p> <p>10% - Restaurant meals and liquor consumed on premises.</p> <p>10.25% - Liquor consumed off premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Capital One Arena, and merchandise sold at the Capital One Arena.</p> <p>14.95% – 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>\$1,205,353</p> <p>Amount is net of transfers to: the Convention Center (\$141,448), the Tax Increment Financing (TIF) Fund (\$40,268), the Ballpark Revenue Fund (\$20,294), WMATA (\$78,506), Healthy Schools Fund (\$2,666), ABRA (\$1,170) and the Healthy D.C. Fund (\$862)</p>

Table 3-18

## Summary of Major Taxes in the District of Columbia, Fiscal Year 2019 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2019)	FY 2018 REVENUE (\$ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into D.C. by the holder of a wholesaler's license.  D.C. 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	\$6,560
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.  D.C. Code Citation: Title 47, Chapter 24.	\$0.247 per cigarette (\$4.94 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).	\$27,956
MOTOR VEHICLE EXCISE TAX	Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers.  D.C. Code Citation: Title 50, Chapter 22.	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.	\$44,055
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.  D.C. 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	\$2,066,842
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register.  D.C. Code Citation: Title 47, Chapter 18.	8.25% of taxable income  \$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million	\$436,526



## Summary of Major Taxes in the District of Columbia, Fiscal Year 2019 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2019)	FY 2018 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>D.C. 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>	\$138,219
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>D.C. 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>\$131,206</p> <p>Amount is net of \$8,089 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>D.C. 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>\$37,432</p> <p>Amount is net of \$2,338 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>D.C. 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 D.C. Fund.</p>	<p>\$65,750</p> <p>Amount is net of \$47,086 Healthy D.C. 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>D.C. Code Citation: Title 47, Chapter 37.</p>	<p>Tax due is determined by using the D.C. estate tax computation worksheet after computing the exempted amounts.</p> <p>The estate tax threshold is \$5.6 million.</p>	\$35,708

## Summary of Major Taxes in the District of Columbia, Fiscal Year 2019 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2019)	FY 2018 REVENUE (\$ in thousands)
DEED RECORDATION TAX	<p>Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property.</p> <p><i>D.C. Code Citation: Title 42, Chapter 11.</i></p>	<p>1.45% of consideration or fair market value</p> <p>Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>Note: 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>\$217,786</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$39,784).</p>
DEED TRANSFER TAX	<p>Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed.</p> <p><i>D.C. Code Citation: Title 47, Chapter 9.</i></p>	<p>1.45% of consideration or fair market value</p> <p>Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$169,396</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$31,195).</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>\$5,090</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>\$9,018</p>
PUBLIC SPACE RENTAL	<p>Tax on the commercial use of publicly owned property between the property line and the street.</p> <p><i>D.C. Code Citation: Title 10, Chapter 11.</i></p>	<p>Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank</p>	<p>\$37,615</p>

## Summary of Major Taxes in the District of Columbia, Fiscal Year 2019 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2019)	FY 2018 REVENUE (\$ in thousands)
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District.  D.C. Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue.  Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	\$0  Amount is net of \$16,800 Nursing Facility Quality of Care Fund transfer
BALLPARK FEE	A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts.  D.C. Code Citation: Title 47, Chapter 27B.	Ballpark Fee Schedule: District gross receipts \$5 million - \$8 million = \$5,500 District gross receipts \$8 million - \$12 million = \$10,800 District gross receipts \$12 million - \$16 million = \$14,000 District gross receipts over \$16 million = \$16,500  Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.	\$0  Amount is net of \$36,217 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 based on annual certification of retail gas prices  Note: All revenue from this tax is dedicated to the Highway Trust Fund.	\$0  Amount is net of \$26,268 Highway Trust Fund transfer.
ICF-IDD ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for individuals with intellectual or developmental disabilities (ICF-IDD) in the District.  DC Code Citation: Title 47, Chapter 12D	5.5% of gross revenue  Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	\$0  Amount is net of \$5,752 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, and expires September 30, 2019.  D.C. 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 \$8,948 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, and expires September 30, 2019.  D.C. Code Citation: Title 44, Chapter 6C	0.142% of the hospital's outpatient gross patient revenue.  Note: All revenue from this fee is dedicated to the Hospital Provider Fee Fund.	\$0  Amount is net of \$5,511 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, 2018.

