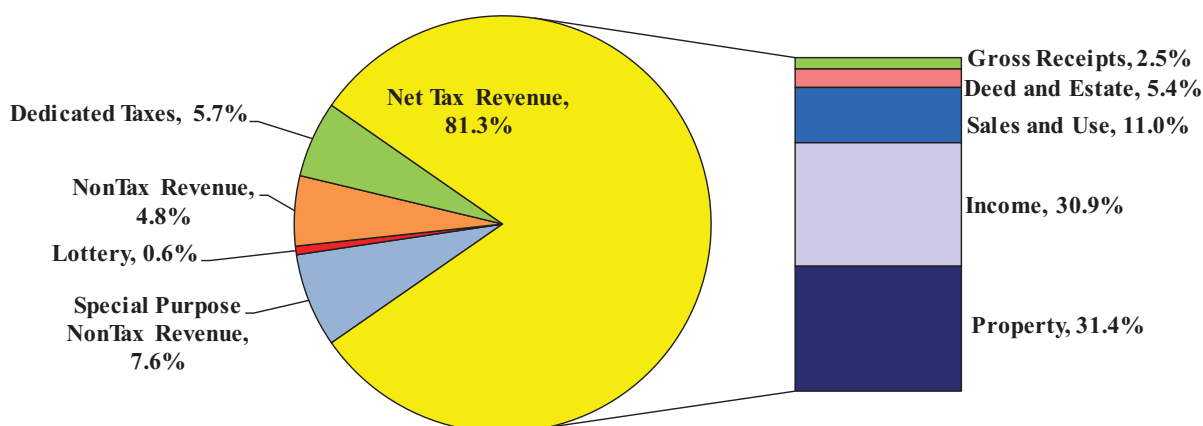


Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2021

NET TAX REVENUE 81.3%



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2020 to FY 2024. The chapter is divided into five broad sections:

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

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

SUMMARY

The FY 2020 baseline estimate of \$7.73 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$584.7 million (7.0%) lower than FY 2019 revenue. (See Table 3-1.) The \$7.92 billion estimate for FY 2021 is an increase of \$186.2 million (2.4%) from FY 2020.

Including dedicated and special purpose revenues and policy initiatives, total FY 2020 general fund revenue in the financial plan is \$8.78 billion, \$736.3 million less than in FY 2019 and \$9.29 billion in FY 2021, \$509.4 million more than FY 2020.

Various policy initiatives increase general fund revenue in FY 2021 by \$174.1 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 2019-2024

(Dollars in Thousands)

Type of Revenue	FY 2019 Actual	FY 2020 Revised	FY 2021 Original	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Local Fund – Baseline	8,314,850	7,730,162	7,916,407	8,370,262	8,681,139	8,991,959
<i>Level Change</i>		<i>-584,688</i>	<i>186,245</i>	<i>453,855</i>	<i>310,877</i>	<i>310,820</i>
<i>% Change Annual</i>		<i>-7.0%</i>	<i>2.4%</i>	<i>5.7%</i>	<i>3.7%</i>	<i>3.6%</i>
Taxes	7,650,559	7,298,818	7,425,083	7,824,019	8,119,039	8,424,215
General Purpose Non-Tax Revenues	619,241	397,211	439,950	481,689	489,365	492,798
Transfer from Lottery	45,050	34,132	51,373	64,554	72,735	74,947
Dedicated/Special Purpose - Baseline	1,205,879	1,026,095	1,203,406	1,291,735	1,333,617	1,349,178
<i>Level Change</i>		<i>-179,783</i>	<i>177,311</i>	<i>88,329</i>	<i>41,882</i>	<i>15,561</i>
<i>% Change Annual</i>		<i>-14.9%</i>	<i>17.3%</i>	<i>7.3%</i>	<i>3.2%</i>	<i>1.2%</i>
Dedicated Taxes	561,050	451,429	518,457	546,470	572,085	588,454
Special Purpose (O-Type) Revenues	644,828	574,667	684,949	745,265	761,532	760,724
Total Revenue - Baseline	9,520,729	8,756,257	9,119,813	9,661,997	10,014,756	10,341,137
<i>Level Change</i>		<i>-764,472</i>	<i>363,556</i>	<i>542,184</i>	<i>352,759</i>	<i>326,381</i>
<i>% Change Annual</i>		<i>-8.0%</i>	<i>4.2%</i>	<i>5.9%</i>	<i>3.7%</i>	<i>3.3%</i>
Revenue Policy Proposals		28,205	174,089	137,777	99,012	96,384
Total Revenue with Proposals	9,520,729	8,784,462	9,293,902	9,799,774	10,113,768	10,437,521
<i>Level Change</i>		<i>-736,267</i>	<i>509,440</i>	<i>505,872</i>	<i>313,994</i>	<i>323,753</i>
<i>% Change Annual</i>		<i>-7.7%</i>	<i>5.8%</i>	<i>5.4%</i>	<i>3.2%</i>	<i>3.2%</i>
<i>Addendum: Dedicated tax revenue to enterprise funds</i>	<i>243,798</i>	<i>201,664</i>	<i>226,815</i>	<i>242,842</i>	<i>270,969</i>	<i>281,140</i>

ECONOMIC OUTLOOK

The outlook is for a severe recession beginning in the quarter ending March 2020 with District real gross domestic product not regaining its prior peak until the end of 2021. Like other state and local governments throughout the United States, in mid-March, the District government closed schools, stores, hotels, restaurants and other workplaces, and placed severe restrictions on travel and social gatherings to control the spread of COVID-19. Initial District unemployment claims have surged as hotels, restaurants, other retail, and personal service establishments have either closed or sharply reduced operations. This revenue forecast assumes that the restrictions on social gatherings and other activities will continue through Spring and that District economic activities will then begin to return slowly over subsequent months. It assumes that District jobs, wages, and the stock market will decline sharply in the current quarter and then recover slowly over the next 18 months.

There is a high degree of uncertainty around the forecast because the rapid spread of the virus and the measures to control it are without precedent in recent history. One source of uncertainty is how and when restrictions will be lifted both locally and nationally--and how the public and business entities will respond when the restrictions are lifted. Another source of uncertainty is the severity of the disruption to the national economy, which has already experienced a steep rise in unemployment and a 34% decline in stock prices in the first few weeks of the public health emergency. Although stock prices have staged a partial recovery recently, they have been characterized by large daily price swings. Another recent development adversely affecting the national economy is the collapse of oil prices. While the federal government has enacted several measures designed to aid individuals and businesses, it is unclear how successful these measures will be in stabilizing the economy and encouraging meaningful recovery.

All revenue sources are affected by the current downturn. The largest impact is on sales tax revenue, reflecting the decline in revenue from hotels, restaurants, and on-premise retail. As residents stay home and commuting is significantly curtailed, people are concerned about their personal health and safety, the duration of the restrictions, and possible job losses. As a result, consumers have reduced their spending significantly, and while there is more spending online and for takeout or delivery, overall spending has declined.

This economic outlook 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.

National Economy

The national economy's pattern of steady growth lasted for more than 10 years from the end of the Great Recession in 2009 up to December 2019. In the year ending December 2019 real U.S. gross domestic product (GDP) was 2.3 percent higher than a year earlier, and in nominal terms, growth was 4.0 percent higher. Employment was increasing, and the unemployment rate and inflation remained low. However, the spread of COVID-19 around the globe brought the pattern of steady growth in the national economy to an abrupt halt, in March 2020, ending the expansion. The economy is now contracting at an unprecedented rate. In April 2020, the Blue Chip Economic Indicators consensus forecast estimated that by June 2020, real GDP would be 6.7% below what it was a year earlier. This decline is greater, and occurring faster, than the 4% drop that occurred over an eighteen-month period during the Great Recession. Most routinely reported data has not yet caught up with the current developments.

Economic Forecast for D.C.

The economic outlook for the District's economy is for a three-quarter recession beginning in the quarter ending March 2020. This outlook is consistent with the baseline forecast for the U.S. economy by the Congressional Budget Office and with the national and D.C. forecasts prepared by IHS Markit and Moody's Analytics. Employment located in the District of Columbia, resident employment, and measures of income all increased in FY 2019 but will decrease substantially in the quarter ending June 2020. The District's population

is expected to grow more slowly in the coming years than it has over much of the past decade because net migration into the city has declined even as residential housing markets show continued strength. Over the past year, the District added about 5,690 new apartment and condominium units, occupancy of apartments almost kept up with increased inventory and rents grew a little faster than inflation. Construction of new units is expected to pause during the pandemic shutdown period and recovery.

Economic Assumptions for the Revenue Estimate

The outlook is for steep declines in jobs and income. Although the federal government still has a central role, the ongoing diversification of the District economy has left it more exposed to recessions. Recent gains concentrated in professional and technical services, a source of higher paying jobs which have supported the strong economy but now may be a risk if economic disruption spreads to these industries. The outlook includes:

- **DC's Personal Income.** DC Personal Income growth grew 3.8 percent in FY 2019 and is expected to grow only 0.2 percent in FY 2020 and fall 0.5 percent in FY 2021, marking the first annual decline in the District since 1969.
- **Jobs located in DC.** Jobs decline by 5.1 percent in FY 2020, primarily in the hospitality and retail sectors, and grow 0.5 percent in FY 2021. The level of jobs in the District won't regain 2019 levels until 2023.
- **Population.** Population growth continues with 9,300—1.3 percent—added over the three fiscal years 2020 through 2022. This pace is slower than the 3.4 percent growth from FY 2016 to FY 2019.
- **Resident employment.** Resident employment declines by 5.1 percent in FY 2020, shedding almost 20,000 net jobs over the year. Jobs for DC residents grow slowly reaching the FY 2019 level of 385,000 in FY 2023.

Looking further ahead to FY 2022 through FY 2024, the expectation for the Budget and Financial Plan is that this will be a period of moderate economic growth from the COVID-19 recession, both nationally and in the District of Columbia. Growth in nominal gross domestic product in DC is expected to be 5.0 percent in FY 2022 as recovery takes hold and average about 3.7 percent per year for FY 2023 and FY 2024. Similarly, personal income will increase at about 5.2 percent in FY 2022 and 3.7 percent in FY 2023 and FY 2024. Inflation is expected to hover around 2 percent through FY 2024, and interest rates remain low, well below the 2018 high of 2.7 percent. In FY 2024, the rate on the 10-year U.S. Treasury will be 1.7 percent. The stock market is expected to rebound from FY 2020's collapse in FY 2021 and FY 2022 but then grow at a relatively slow pace, gaining about 6 percent over the 3-year period from FY 2022 to FY 2024. In the years 2022 through 2024, 7,900 new housing starts are anticipated, and an additional 4,600 households are expected. During this period, the number of housing sales is expected to rise slowly while average prices rise each year at a rate comparable to the rate of growth in Personal Income. By FY 2024 the average home sale price is estimated to be over \$1 million.

Risks

There is an unusual amount of uncertainty associated with this forecast. Uncertainties include:

- When COVID-19 health concerns will subside;
- when and how social distancing and other restrictions will be relaxed;
- how people and businesses will respond when those requirements are relaxed;
- how much of a recession will occur in the national economy;
- how the stock market and other financial markets will be affected by the economy and efforts taken by the United States government and governments around the world to cope with related health and economic difficulties; and
- the depth and duration of damage to DC's economy and revenue base.

The list of uncertainties is long and we cannot assume, given the extensive disruptions to the economy, that things will quickly return to the way they used to be. There could be lingering effects on shopping, work, and travel patterns, along with changes in the interest people have in moving to and working in the District of Columbia or other cities. There could also be changes in demand for office space, as well as people's desire to gather in bars, restaurants or movies.

The forecast assumes it will take most of calendar year 2021 for the economy to recover the ground that has been lost. Recovery in the national economy may, however, occur more quickly, particularly if it becomes clear that the spread of illness is being reliably contained or if progress is being made in developing effective treatments and vaccines. Were this scenario to occur, hotels and restaurants in the District of Columbia will fill more rapidly with customers and revenue growth will be greater than assumed in the forecast.

There are, however, also many down-side risks to the forecast. Infection rates from the virus may increase as restrictions are relaxed or the weather gets colder in the fall. Problems in the national economy and financial markets may turn out to be more severe than assumed here. Were these possibilities to occur, revenues over the period of the financial plan will be less than estimated here.

Focusing on the larger economic and health issues, the federal government's important role in the District's economy should not be overlooked and changes in federal spending policies constitute a major risk to the revenue forecast. The federal CARES Act and other special measures to counteract the health emergency and stabilize the economy are resulting in large increases in federal spending, but it remains to be seen what impact, if any, this will have on funding for the operations of the federal government and for the purchase of goods and services that are important elements in the District's economy. The federal government's FY 2021 budget will also be negotiated during a contentious election year, raising the risk of disruption in FY 2021. As always, possible disruptions arising from uncertainties around the world and potential national security events are a continuing source of risk.

Experience has shown that three of the District's most volatile revenue sources—deed taxes, corporate profits and individual capital gains—can be quickly affected by adverse developments in the nation's economy and capital markets. In the current environment, disruption to the hospitality industry will also be evident in sales tax receipts. We will continue to closely watch the key economic indicators for deviations from this forecast that might impact the financial plan.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2018-2024

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate
Gross State Product (nominal, billions of \$)	138.9	144.8	141.4	145.9	153.2	158.8	164.8
	4.5%	4.2%	-2.4%	3.2%	5.0%	3.6%	3.8%
Personal Income (billions of \$)	57.0	59.2	59.3	59.0	62.1	64.4	66.8
	4.6%	3.8%	0.2%	-0.5%	5.2%	3.7%	3.7%
Wages and Salaries of DC Residents (billions of \$)	28.3	29.3	28.8	29.0	30.8	32.1	33.4
	5.2%	3.5%	-1.6%	0.7%	5.9%	4.4%	4.0%
Population (thousands)	700.6	705.2	709.7	714.3	719.0	723.8	728.7
	1.0%	0.7%	0.6%	0.6%	0.7%	0.7%	0.7%
Households (thousands)	309.4	311.5	313.6	315.7	317.9	320.2	322.5
	1.3%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
At-Place Employment (thousands)	791.0	796.5	755.9	759.5	781.2	798.5	805.7
	1.1%	0.7%	-5.1%	0.5%	2.9%	2.2%	0.9%
Civilian Labor Force (thousands)	404.5	407.5	413.1	416.4	419.9	423.4	426.3
	1.1%	0.7%	1.4%	0.8%	0.8%	0.8%	0.7%
Resident Employment (thousands)	381.4	385.0	365.2	367.4	379.5	389.2	393.8
	1.5%	0.9%	-5.1%	0.6%	3.3%	2.6%	1.2%
Unemployment Rate (%)	5.7	5.5	11.6	11.8	9.6	8.1	7.6
Housing Starts	4,521	6,416	4,057	3,351	2,878	2,613	2,394
Housing Stock (thousands)	343	346	349	352	355	357	360
	1.4%	1.1%	0.9%	0.9%	0.7%	0.7%	0.7%
Sale of Housing Units	8,957	8,434	8,603	8,689	8,732	8,758	8,776
	4.2%	-5.8%	2.0%	1.0%	0.5%	0.3%	0.2%
Average Housing Price (thousands of \$)	835	864	881	885	932	966	1,002
	1.2%	3.4%	2.0%	0.5%	5.2%	3.7%	3.7%
Washington Area CPI (% change from prior year)	1.9%	1.3%	1.1%	1.4%	1.7%	2.1%	2.2%
Interest Rate on 10-year Treasury Notes (%)	2.7	2.5	1.1	0.6	0.9	1.3	1.7
Change in S&P 500 Index of Common Stock (%)*	3.3%	14.7%	-15.0%	26.0%	7.2%	1.6%	2.9%

* 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 Global Insight (March and April 2020) and Moody's Analytics (March 2020); forecasts of the national economy prepared by the Congressional Budget Office (April 2020) and Blue Chip Economic Indicators (March 2020); BLS labor market information from February 2020; the Census Bureau estimates of the D.C. population (2019); Bureau of Economic Analysis estimates of D.C. Personal Income (December 2019); Metropolitan Regional Information System (MRIS) D.C. home sales data (March 2019), 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 2019); and Delta Associates commercial office buildings and apartments in DC (December 2019).

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 2020 to FY 2024, along with actual FY 2019 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 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
PROPERTY	2,827,757	2,876,018	2,916,111	2,919,370	3,002,504	3,108,047
Real Property	2,710,080	2,782,625	2,811,365	2,803,559	2,884,594	2,987,348
Personal Property	78,997	64,753	70,917	75,375	76,863	78,380
Public Space Rental	38,680	28,640	33,829	40,436	41,048	42,320
<i>Dedicated to other funds</i>	<i>(52,642)</i>	<i>(49,745)</i>	<i>(46,368)</i>	<i>(48,213)</i>	<i>(58,755)</i>	<i>(62,698)</i>
PROPERTY (NET)	2,775,115	2,826,273	2,869,743	2,871,157	2,943,749	3,045,350
SALES AND EXCISE	1,707,223	1,340,582	1,489,262	1,611,990	1,727,941	1,805,151
General Sales	1,597,727	1,255,915	1,390,692	1,510,777	1,626,486	1,703,380
Alcohol	7,042	6,941	7,066	7,293	7,410	7,529
Cigarette	28,546	28,060	27,180	26,019	24,908	23,844
Motor Vehicle	45,973	31,156	39,682	40,674	41,691	42,734
Motor Fuel	27,935	18,510	24,642	27,227	27,445	27,664
<i>Dedicated to other funds</i>	<i>(533,623)</i>	<i>(409,274)</i>	<i>(481,604)</i>	<i>(511,963)</i>	<i>(550,628)</i>	<i>(568,399)</i>
SALES AND EXCISE(NET)	1,173,600	931,308	1,007,658	1,100,027	1,177,313	1,236,751
INCOME	2,941,982	2,902,306	2,824,309	3,059,381	3,183,427	3,304,379
Individual Income	2,299,326	2,311,489	2,271,640	2,461,314	2,564,112	2,666,235
Corporate Franchise	507,911	456,195	422,696	464,171	483,100	499,571
U.B. Franchise	134,745	134,622	129,973	133,896	136,215	138,573
INCOME (NET)	2,941,982	2,902,306	2,824,309	3,059,381	3,183,427	3,304,379
GROSS RECEIPTS	395,068	343,483	363,015	369,378	375,812	383,627
Public Utilities	156,274	117,961	130,707	134,328	138,058	141,900
Toll Telecommunications	41,899	35,269	35,657	35,301	34,948	34,598
Insurance Premiums	118,802	119,359	122,453	123,938	126,297	129,890
Ballpark Fee	45,096	34,985	37,400	37,400	37,400	37,400
Private Sports Wagering	0	0	942	2,072	2,279	2,507
Health Related Taxes	32,999	35,909	35,856	36,338	36,830	37,332
<i>Dedicated to other funds</i>	<i>(136,184)</i>	<i>(127,659)</i>	<i>(136,653)</i>	<i>(138,506)</i>	<i>(140,411)</i>	<i>(142,368)</i>
GROSS RECEIPTS (NET)	258,885	215,824	226,362	230,871	235,401	241,258

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
OTHER TAX	583,377	489,521	577,658	653,212	672,409	692,606
Estate	22,311	25,056	25,439	26,493	27,554	28,666
Deed Recordation	299,512	260,791	297,582	339,354	349,727	360,101
Deed Transfer	228,249	175,853	225,741	258,469	266,231	273,994
Economic Interest	33,306	27,821	28,896	28,896	28,896	29,845
<i>Dedicated to other funds</i>	<i>(82,399)</i>	<i>(66,415)</i>	<i>(80,646)</i>	<i>(90,629)</i>	<i>(93,260)</i>	<i>(96,129)</i>
OTHER TAX (NET)	500,977	423,107	497,012	562,582	579,149	596,477
TOTAL TAX (GROSS)	8,455,407	7,951,911	8,170,355	8,613,331	8,962,093	9,293,809
TOTAL TAX (NET)	7,650,559	7,298,818	7,425,083	7,824,019	8,119,039	8,424,215
NONTAX	619,241	397,211	439,950	481,689	489,365	492,798
Licenses & Permits	146,956	92,644	121,801	137,608	141,644	145,797
Fines & Forfeits	195,392	118,295	126,398	143,658	137,170	130,975
Charges for Services	77,487	70,893	73,323	76,256	80,718	84,658
Miscellaneous	199,407	115,379	118,428	124,166	129,833	131,367
NONTAX (NET)	619,241	397,211	439,950	481,689	489,365	492,798
LOTTERY	45,050	34,132	51,373	64,554	72,735	74,947
GROSS REVENUE	9,119,699	8,383,255	8,661,678	9,159,574	9,524,193	9,861,554
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	804,848	653,093	745,271	789,312	843,054	869,594
LOCAL FUND REVENUE	8,314,850	7,730,162	7,916,407	8,370,262	8,681,139	8,991,959

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Real Property	2,710,080	2,782,625	2,811,365	2,803,559	2,884,594	2,987,348
<i>Transfer to TIF</i>	(17,944)	(18,058)	(18,284)	(19,280)	(24,134)	(27,041)
<i>Transfer to PILOT</i>	(34,698)	(31,687)	(28,085)	(28,933)	(34,621)	(35,657)
Real Property (net)	2,657,438	2,732,880	2,764,996	2,755,345	2,825,838	2,924,650
Personal Property	78,997	64,753	70,917	75,375	76,863	78,380
Public Space Rental	38,680	28,640	33,829	40,436	41,048	42,320
Total Property (net)	2,775,115	2,826,273	2,869,743	2,871,157	2,943,749	3,045,350
Policy Proposals	0	0	1,662	1,733	1,772	1,613

Real Property Tax

In FY 2019, \$2.71 billion was collected before dedicated distributions, a 6.1 percent increase from FY 2018. The increase in collections was driven by growth in both residential property (Class 1) and commercial property (Class 2). Residential property tax collections increased by 6.3 percent, while commercial property tax collections increased by 6.7 percent in FY 2019 compared to FY 2018. The reason why overall collections increased by 6.1 percent in FY 2019 is that collections from vacant and blighted properties (Class 3 and Class 4) decreased by 64.7 percent in FY 2019. Although total taxable assessment value of all commercial properties in the District is almost as high as that of all commercial properties in FY 2019, commercial property collections have an out-sized impact on total real property tax collections. This is because the top commercial tax rate of \$1.89 per \$100 of assessment value in FY 2019 was more than double the residential rate of \$0.85 per \$100 of assessment value. In FY 2019, Class 2 tax collections account for approximately 66 percent of total real property tax collections and Class 1 collections account for approximately 34 percent.

Real property collections are expected to be affected by the COVID pandemic in two ways. First, there is likely going to be increased appeals over the 2020 assessments, billable in FY 2021, as net incomes of property owners reflect the period of shutdown. Second, assessed values on January 1, 2021, for billing in 2022 will reflect the recession impacts on real property values, particularly commercial.

Residential Property. DC's residential market showed relatively strong price appreciation in FY 2019, with average home prices increasing by 3.4 percent compared to FY 2018. Home prices are expected to continue to increase but at a slower pace in FY 2020 and FY 2021 due to the 2020 pandemic. Residential property (Class 1) tax collections are expected to grow by about 3.2 percent on average during the forecast period. New construction is expected to contribute only marginally to total residential property assessment value during the forecast period.

Commercial Property. Class 2 property taxes increased by 6.7 percent in FY 2019, which is considerably higher than the 0.7 percent in FY 2018. The relatively high growth in FY 2019 is due mainly to the increase in the top tier tax rate from \$1.85 to \$1.89 per \$100 of value on commercial properties implemented in FY 2019, but also due to higher growth in assessment values and higher collection rates of Class 2 properties in FY 2019 compared to FY 2018. The 2020 pandemic is expected to have a bigger impact on Class 2 property

taxes than on Class 1 property taxes. Class 2 property taxes are expected to increase by 2.7 percent in FY 2020, decrease by 0.5 percent in FY 2021 and by 2.3 percent in FY 2022, before returning to growth in FY 2023. The delayed impact of the pandemic on Class 2 tax collections is due to a time lag between reduced incomes earned by property owners and reduced assessments of properties. The negative growth in Class 2 tax collections FY 2021 – FY 2022 are particularly driven by reduced assessments of hotels, retail and restaurants – the industries mostly affected by the pandemic. Predicted growth in Class 2 tax revenues from FY 2020 to FY 2024 is averaging 1.3 percent annually.

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 2020, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District’s General Obligation Bonds is 17.0 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 \$52.6 million of real property tax collections were dedicated to the repayment of Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) bonds. This amount is expected to decrease to \$49.7 million in FY 2020 and to \$46.4 million 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 2019, gross total personal property tax collections totaled \$79 million. This increase of 17.2 percent from FY 2018, was mostly due to large prior year tax payments. Personal property taxes are expected to decline in FY 2020 to \$65 million as investment in new equipment is reduced during the COVID-19 recession. Growth from the FY 2020 level will be stronger, but the 2019 level will not be recovered in the financial plan.

Public Space Rental

In FY 2019 revenue from public space rentals amounted to \$38.7 million. FY 2020 revenue is projected to decrease to \$29 million as café and sidewalk space rental and excavation from construction activity is significantly reduced in spring and summer of 2020. Growth resumes in FY 2021.

Property Tax Policy Proposals:

- BSA Subtitle II-G: Provides a tax exemption for certain affordable housing projects.
- BSA Subtitle VII-A: Clarifies definition of tangible personal property.
- BSA Subtitle VII-G: Funds a real property tax abatement for Mypheduh Films offices.
- BSA Subtitle VII-M: Property tax modifications for Qualified High Technology Companies.
- BSA Subtitle VI-M: Limits property tax abatements for urban farming.

General Sales and Use Taxes

In FY 2019, revenue from gross sales and use taxes was \$1.6 billion, an increase of 7 percent. Reduced economic activity from the federal government shutdown from December 22 to January 25 was offset by an expansion of the sales tax base and increases in tax rates for several categories of items: retail items (from 5.75 to 6 percent), alcoholic beverages for off-site consumption and rental vehicles (from 10.0 to 10.25 percent) and hotel accommodation (from 14.8 to 14.95 percent). The expansion of the sales tax base includes remote sellers with gross sales exceeding \$100,000 or 200 separate retail sales delivered into the District in a year, to collect and remit sales tax on retail sales, effective January 1, 2019 and marketplace facilitators (effective April 2019) had to collect and remit sales tax on behalf of its vendors. In FY 2019, remote and marketplace sales increased revenues by \$17 million adding two percentage points to growth.

Sales tax revenue has been strongly affected by health restrictions because of COVID 19. Hotel activity has been reduced to near zero, restaurants, which can only provide limited indoor dining, takeout and delivery, have seen their activity fall by 85 to 90 percent. Nonessential brick and mortar stores were closed for several months, reducing sales tax revenue on retail sales. We also expect attended baseball games to be cancelled until next year, reducing revenue from tickets, merchandise, food and parking at Nationals Park. Sales tax will decline 21.5 percent in FY 2020 from FY 2019, reflecting the restrictions.

Sales tax will recover in FY 2021 to \$1.4 billion, a growth rate of 10.7 percent as the economic activity returns and risks associated with public health concerns wear off. The growth rate in FY 2022 is projected to be 8.6 percent. Sales tax revenue does not fully return to FY 2019 levels until FY 2023. The growth rate for the period FY 2023 is projected to be 7.7 percent and is estimated to be 4.7 percent in FY 2024.

Total transfers from sales and use tax revenue are estimated to be \$391 million in FY 2020, or 31 percent of gross sales and use tax. This compared to \$506 million in FY 2019 (32 percent of gross sales and use tax). The transfer total from sales and use tax is estimated to be \$457 million in FY 2021.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
General Sales	1,597,727	1,255,915	1,390,692	1,510,777	1,626,486	1,703,380
<i>Transfer to Convention Center Fund/Events DC</i>	<i>(147,633)</i>	<i>(66,405)</i>	<i>(93,145)</i>	<i>(105,389)</i>	<i>(119,297)</i>	<i>(125,262)</i>
<i>Transfer to TIF</i>	<i>(30,732)</i>	<i>(25,928)</i>	<i>(29,613)</i>	<i>(31,230)</i>	<i>(44,717)</i>	<i>(47,053)</i>
<i>Transfer to PILOT</i>	<i>(14,340)</i>	<i>(11,228)</i>	<i>(12,455)</i>	<i>(13,548)</i>	<i>(14,602)</i>	<i>(15,302)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(16,150)</i>	<i>(13,250)</i>	<i>(18,000)</i>	<i>(18,000)</i>	<i>(18,000)</i>	<i>(18,000)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(1,158)</i>	<i>(1,141)</i>	<i>(1,358)</i>	<i>(1,616)</i>	<i>(1,923)</i>	<i>(1,988)</i>
<i>Transfer to WMATA Operations (parking tax)</i>	<i>(79,782)</i>	<i>(58,558)</i>	<i>(77,295)</i>	<i>(81,101)</i>	<i>(84,043)</i>	<i>(85,222)</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>(200,903)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,266)</i>	<i>(5,110)</i>	<i>(5,110)</i>	<i>(5,110)</i>	<i>(5,110)</i>	<i>(5,110)</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>(31,956)</i>	<i>(29,475)</i>	<i>(34,960)</i>	<i>(38,201)</i>	<i>(39,268)</i>	<i>(40,725)</i>
General Sales (net)	1,092,038	865,151	933,730	1,026,041	1,103,303	1,162,645
Policy Proposals	0	0	1,307	698	751	814

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2019

(Dollars in Millions)

	Retail	Medical Marijuana**	Restaurants	Liquors	Rental Vehicles	Hotels	Parking	Transfers	Total
Base	11,538.2	19.3	4,467.9	418.3	152.8	2,135.3	443.2		
Rate	6.0%	6.0%	10.0%	10.25%	10.25%	14.95%	18.0%		
General Sales Tax Collections (gross)	692.3	1.2	446.8	42.9	15.7	319.2	79.8		1,597.8
<i>Convention Center Transfer</i>			44.7		1.5	101.4		147.6	(147.6)
<i>Transfer to TIF (includes Capital One Center)</i>								30.7	(30.7)
<i>Transfer to WMATA (parking tax)</i>							79.8	79.8	(79.8)
<i>Transfer to Baseball Project</i>								16.2	(16.2)
<i>Transfer to Healthy Schools</i>								4.3	(4.3)
<i>Transfer to ABRA</i>								1.2	(1.2)
<i>Transfer to Healthy DC</i>		1.2						1.2	(1.2)
<i>Transfer to PILOT</i>								14.3	(14.3)
<i>Transfer to WMATA (Capital)</i>								178.5	(178.5)
<i>Transfer to Arts and Humanities</i>	32.0							32.0	(32.0)
<i>Transfer to St. E's **</i>								0.1	(0.1)
General Sales Tax Collections (net)	660.3	(0.0)	402.1	42.9	14.1	217.8	0.0	505.8	1,092.0

** The transfer to St. E's is included with Special Purpose Revenue in the FY 2019 CAFR, not Sales Tax.

Transfer to Convention Center Fund. In FY 2019, \$147.6 million was transferred to Events DC and Destination DC for convention center and tourism costs. The formula financing the Convention Center Fund includes only taxes directly linked to the hospitality sector – hotels and restaurants. 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 one percent dedicated to the Convention Center. The tax rate applied to rental cars, tickets for events and merchandise sold at both the Washington Nationals Baseball Stadium and the Capital One Arena was increased to 10.25 percent effective FY 2019. Except for sales at the Baseball Stadium and the Capital One Arena, the 10.25 percent rate includes 9.25 percent for the General Fund and one percent dedicated to the Convention Center Fund. Because COVID-19 mostly impacted hotels and restaurants, transfers, FY 2020 revenue from this source to the Convention Center and Destination DC is down \$81.2 million from FY 2019 or 55 percent. By FY 2024, revenue will still be 15 percent below the FY 2019 level, reflecting a slow recovery for hotels and restaurants.

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 Capital One Center (now known as the Capital One Arena), merchandise and tickets for events at the Capital One Center became subject to an additional tax of 4.25%. The revenue collected from the additional tax goes to a separate fund and is used to make principal and interest payments on the loan.

The sum of TIF and PILOT dedications from sales taxes is estimated to be \$37 million in FY 2020 and grow to \$62.4 million in FY 2024. Sales tax dedications to several 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. Because of restrictions on large gatherings, there are not expected to be any games or events at Nationals Park in 2020, reducing sales tax revenue to \$13.25 million, most of which is the result of the World Series victory in fall 2019. The estimate for FY 2021 is \$18 million as live games and other events are resumed. From FY 2022 to FY 2024 revenue is estimated at \$18 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 was \$1.16 million in FY 2019, \$1.14 in FY 2020, and \$1.4 million in FY 2021.

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). The shelter-at-home and other restrictions have had a significant impact on parking garages in the District in 2020 and parking tax declines by 26 percent from FY 2019, rebounding in FY 2021. In FY 2019, \$178.5 million of sales tax revenue was dedicated to the long-term capital needs of WMATA. The dedicated revenue distributed to WMATA for capital increases 3 percent annually after FY 2020. The transfer in FY 2021 will be \$183.9 million.

Transfer to Healthy Schools. Effective in FY 2012, soft drinks (non-alcoholic beverages not containing milk or milk substitutes, non-carbonated fruit or vegetable juice, coffee, cocoa or tea) are no longer exempt from sales tax. \$4.266 million raised annually from taxing soft drinks goes to the Healthy Schools Fund. Beginning in FY 2020, the amount dedicated per year increased to \$5.110 million.

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. The amount transferred in FY 2019 was \$31.96 million. The transfer will go down to reflect the recession but because of strength in remote sales and essential goods and services, the 8 percent decline is not as significant as the decline in other sales taxes. The estimated dedication in FY 2020 is \$29.5 million, increasing to \$35 million in FY 2021.

General Sales and Use Tax Policy Proposals:

- BSA Subtitle IV-G: Increases the sales tax dedication to the Healthy Schools Fund.
- OTR Compliance Initiative: Additional MITS programming to identify taxpayers underreporting taxable sales.
- BSA Subtitle VI-F: Expands hours and scope of operations for bar and restaurant alcohol sales and for alcohol sold for off-premises consumption.

Selective Sales and Use Taxes

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

Table 3-7

Selective Sales and Excise Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Alcohol	7,042	6,941	7,066	7,293	7,410	7,529
Cigarette	28,546	28,060	27,180	26,019	24,908	23,844
Motor Vehicle	45,973	31,156	39,682	40,674	41,691	42,734
Motor Fuel Tax	27,935	18,510	24,642	27,227	27,445	27,664
<i>Transfer to Highway Trust Fund</i>	<i>(27,935)</i>	<i>(18,510)</i>	<i>(24,642)</i>	<i>(27,227)</i>	<i>(27,445)</i>	<i>(27,664)</i>
Total Selective Sales and Excise Taxes (net)	81,562	66,157	73,928	73,987	74,010	74,106
Policy Proposals	0	0	0	0	0	0

Alcoholic Beverage

In FY 2019, revenue from the alcoholic beverage tax was \$7 million, a 7.3 percent increase from revenue in FY 2018. We estimate slight contraction of -1.4 percent to revenue from alcohol sales in FY 2020 and return to a positive growth rate of 1.8 percent in FY 2021, with alcoholic beverage tax revenue at \$7.1 million. The growth rate is projected to be 3.2 percent in FY 2022.

Cigarette

Revenue in FY 2019 was \$28.5 million, a 2.1 percent increase over FY 2018. Cigarette tax collections are expected to be \$27.2 million in FY 2021. The growth rate for FY 2022 through FY 2024 is estimated to be negative 4.3 percent annually, reflecting a continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled \$46 million in FY 2019; a growth rate of 4.4 percent compared to FY 2018. The impact of COVID 19 is expected to be reflected in a growth rate of negative 32 percent in FY 2020. We estimate a rebound in FY 2021 to \$24.6 million (27 percent).

Motor Fuel

Collections for the motor vehicle fuel tax in FY 2019 were \$27.9 million. The District's annual number of motor fuel gallons taxed has continued to trend upward since 2013, primarily due to increased population. Due to the reduced travel because of stay at home orders for all but essential services, we estimate motor fuel tax of \$18.5 million in FY 2020. We expect a rebound in FY 2021 to \$25 million.

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

Income Taxes

Table 3-8

Income Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Individual Income	2,299,326	2,311,489	2,271,640	2,461,314	2,564,112	2,666,235
Corporate Franchise	507,911	456,195	422,696	464,171	483,100	499,571
Unincorporated Business Franchise	134,745	134,622	129,973	133,896	136,215	138,573
Total Income Taxes	2,941,982	2,902,306	2,824,309	3,059,381	3,183,427	3,304,379
Policy Proposals	0	0	47,040	56,290	56,052	51,930

Individual Income Tax

The non-withholding component, comprised of final payments, refunds, and estimated payments, experienced double-digit growth of 43.3 percent in FY 2019. The withholding component (taxes withheld from employee paychecks) experienced growth of 6.9 percent. In addition, the growth rate of wages earned by residents was lower in FY 2019 compared to FY 2018. 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 2019 was influenced by a spike in extension payments which made FY 2019 total payments higher than anticipated. In addition, the stock market experienced growth of almost 15 percent resulting in increased tax collections from capital gains. However, the Standard and Poors 500 index has declined significantly in 2020 and is expected to be 15 percent lower in December 2020 than December 2019 because of the economic uncertainty related to COVID 19 pandemic.

For FY 2020 it is anticipated that total individual income tax revenue will increase by 0.5 percent. Withholding will be affected by the COVID restriction period but was strong through February. Nonwithholding is mostly based on strong calendar 2019 economic activity and capital gains from then. Most of the impact for individual income tax revenues will show up in FY 2021 which declines by 1.7 percent caused by weak District resident wages, a driver of withholding, and will reflect the investment environment in 2020 and reduced capital gains realizations. Growth recovers in FY 2022, increasing almost 10 percent, and is below trend for the remainder of the financial plan.

Business Franchise

Corporate franchise tax revenue grew by 16.4 percent in FY 2019 after growing 12.2 percent in FY 2018 while unincorporated franchise income tax declined 16.2 percent in FY 2018 and declined again in FY 2019, reflecting the different industrial compositions of these two business taxes. 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.

In FY 2020, based on quarterly estimated payments and year to date refunds, corporate franchise is expected to decline by 10.2 percent as one-time responses to TCJA fade and the full effects of the COVID-19 pandemic are not reflected in taxable income. The deferral of corporate filing adds uncertainty to the estimate as the bulk of the information about tax year 2019 won't be known until July when returns are due. Estimated payments for tax year 2020, the recession year, are expected to decline as corporations make initial safe-harbor payments (equivalent to their 2019 liability). The deferred returns also mean that many corporations, required

to make estimated payments on April 15, 2020, had not calculated final 2019 tax liability. In FY 2021, corporate tax collections decline 7.3 percent as the expected dismal earnings during 2020 are reflected. Unincorporated franchise will decline 0.1 percent in FY 2020 and decline 3.5 percent in FY 2021. Realized capital gains will fall for partnerships, particularly real estate partnerships, during the pandemic as markets adjust to the uncertainty.

Income Tax Policy Proposals:

- BSA Subtitle II-C: Restricts investments qualifying for opportunity zone capital gains deferral.
- BSA Subtitle VII-B: Clarifies that taxable income includes gains from a sale or other disposition of assets.
- OTR Compliance Initiatives: New initiatives to identify income tax non-filing and underreporting.
- BSA Subtitle VII-M: Income tax modifications for Qualified High Technology Companies.
- BSA Subtitle VII-P: Delays combined reporting tax deduction.
- BSA Subtitle VII-R: Creates a District Low Income Housing Tax Credit for projects completed and leased up in FY 2023.

Gross Receipts

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

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Public Utility	156,274	117,961	130,707	134,328	138,058	141,900
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,180)</i>	<i>(6,399)</i>	<i>(7,325)</i>	<i>(7,691)</i>	<i>(8,075)</i>	<i>(8,479)</i>
Public Utility (net)	148,094	111,562	123,383	126,638	129,983	133,421
Toll Telecommunications	41,899	35,269	35,657	35,301	34,948	34,598
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,336)</i>	<i>(1,841)</i>	<i>(2,191)</i>	<i>(2,122)</i>	<i>(2,056)</i>	<i>(1,991)</i>
Toll Telecommunications (net)	39,562	33,428	33,466	33,178	32,892	32,607
Insurance Premiums	118,802	119,359	122,453	123,938	126,297	129,890
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(47,573)</i>	<i>(48,524)</i>	<i>(53,681)</i>	<i>(54,755)</i>	<i>(55,850)</i>	<i>(56,967)</i>
Insurance Premiums (net)	71,229	70,835	68,772	69,184	70,447	72,923
Ballpark Fee	45,096	34,985	37,400	37,400	37,400	37,400
<i>Transfer to Ballpark Revenue Fund</i>	<i>(45,096)</i>	<i>(34,985)</i>	<i>(37,400)</i>	<i>(37,400)</i>	<i>(37,400)</i>	<i>(37,400)</i>
Private Sports Wagering	0	0	942	2,072	2,279	2,507
<i>Transfer to Dept. Behavioral Health (Gambling addiction)</i>	<i>0</i>	<i>0</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>
Private Sports Wagering (net)	0	0	742	1,872	2,079	2,307
Healthcare Provider Tax	14,338	15,345	15,652	15,965	16,285	16,610
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(14,338)</i>	<i>(15,345)</i>	<i>(15,652)</i>	<i>(15,965)</i>	<i>(16,285)</i>	<i>(16,610)</i>
Hospital Bed Tax	8,452	8,814	8,454	8,623	8,796	8,971
<i>Transfer to Hospital Fund</i>	<i>(8,452)</i>	<i>(8,814)</i>	<i>(8,454)</i>	<i>(8,623)</i>	<i>(8,796)</i>	<i>(8,971)</i>
Hospital Provider Fee	5,345	6,673	6,673	6,673	6,673	6,673
<i>Transfer to Hospital Provider Fee Fund</i>	<i>(5,345)</i>	<i>(6,673)</i>	<i>(6,673)</i>	<i>(6,673)</i>	<i>(6,673)</i>	<i>(6,673)</i>
ICF-IDD Assessment	4,864	5,077	5,077	5,077	5,077	5,077
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(4,864)</i>	<i>(5,077)</i>	<i>(5,077)</i>	<i>(5,077)</i>	<i>(5,077)</i>	<i>(5,077)</i>
Total Gross Receipts (net)	258,885	215,824	226,362	230,871	235,401	241,258
Policy Proposals	0	0	1,210	3,329	3,662	3,845

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 \$118 million in FY 2020 and \$130.7 million in FY 2021. It is expected to grow at an average rate of 2.8 percent for FY 2022 through FY 2024.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2019, \$8.2 million was collected and transferred. In FY 2020 and FY 2021, \$6.4 million and \$7.3 million, respectively, are expected to be transferred to the Ballpark Fund.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) was \$41.9 million in FY 2019 and is estimated to decrease to \$35.3 million in FY 2020 and leveling back to \$35.7 million in FY 2021. It is forecasted to decline by an average of 1% during the period FY 2022 to FY 2024.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2019, \$2.3 million was collected and transferred. The transfer is expected to decrease to \$1.8 million in FY 2020 while leveling back to \$2.2 million in FY 2021. In FY 2022 the transfer is estimated to be approximately \$2.1 million and remain \$2 million in FY 2023 and in FY 2024.

Insurance Premiums Tax

In FY 2019, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$118.8 million; net revenue (after the transfer) was \$71.2 million. Gross Insurance Premium collections are expected to increase by 0.5 percent to \$119.4 million in FY 2020. For the period FY 2021 to FY 2024, 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 \$47.6 million and are estimated to grow by 2 percent to \$48.5 million in FY 2020. In FY 2021, these transfers are projected to grow by 10.6 percent to \$53.7 million due to Department of Health Care Finance's (DHCF's) decision to move towards a fully managed Medicaid program over the next five years. For FY 2022 to FY 2024, they are projected to grow by an average of 2 percent.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over \$5 million in gross receipts. The fees are due in a single payment on June 15th annually. Revenue from the Ballpark Fee was \$45.1 million in FY 2019. Revenue is estimated to decrease to \$35 million in FY 2020 and then is expected to remain unchanged to FY 2024 at \$37.4 million.

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. The tax rate on gross gaming revenue (wagers after prize payouts) from privately-operated facilities is 10 percent. Due to a delay in implementation caused by litigation and other

operational issues, no revenue is reported from sports wagering in FY 2019. The estimated revenue for FY 2020 has been shifted due to the continued shelter-in-place restrictions that have been implemented to combat COVID-19 and the uncertainties as to when major sports league games will return. Absent any issues with licensing and regulatory compliance, tax revenue from the privately-operated facilities is expected to be \$942 thousand in FY 2021. Lottery-operated sports wagering is also discussed in the Non-Tax Revenue and Lottery section below.

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

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 2019 the revenue from the Healthcare Provider Tax was \$14.3 million. Revenue for FY 2020 is estimated to be \$15.3 million. It is projected to grow in FY 2021 through FY 2024 from \$15.7 million to \$16.6 million.

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 2020. The tax rate for FY 2020 (0.448% of total inpatient net patient revenue) was set to generate \$8.5 million in revenue. All revenues collected from fees are deposited into a non-lapsing Hospital Fund. The Fund must be used to fund District Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2029.

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

The Medicaid Hospital Outpatient Supplemental Payment Amendment Act (FY 2020 Budget Support Act of 2019, Subtitle V) authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2020. All revenues collected from fees are deposited into a non-lapsing Hospital Provider Fee Fund. The Fund must be used to make Medicaid outpatient hospital access payments and refunds. The subtitle specifies that the Fund can be used to pay for administrative expenses incurred by the Department of Health Care Finance and limits the amount that can be used for this purpose to \$150,000. The subtitle expires on September 30, 2029. This fee generated \$5.3 million in FY 2019 and is estimated to generate an average of \$6.7 million annually for the period FY 2021 to FY 2024.

ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. These assessments are transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities). The assessment generated \$4.9 million in FY 2019 and expected to generate \$5.1 million in FY 2020. For FY 2021 through FY 2024 revenue is expected to remain \$5.1 million.

Gross Receipts Tax Policy Proposals

- BSA Subtitle VI-C: Allows bars and restaurants to offer electronic games of skill.
- BSA Subtitle V-C: Increases the provider assessment rate paid by all intermediate-care facilities for the intellectually disabled.
- DHCF Initiative: Transition by Medicaid beneficiaries from fee-for-service to managed care contracts by the Department of Health Care Finance.

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Estate	22,311	25,056	25,439	26,493	27,554	28,666
Deed Recordation	299,512	260,791	297,582	339,354	349,727	360,101
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(43,679)</i>	<i>(39,262)</i>	<i>(45,384)</i>	<i>(51,054)</i>	<i>(52,565)</i>	<i>(54,124)</i>
Deed Recordation (net)	255,833	221,529	252,198	288,301	297,163	305,977
Deed Transfer	228,249	175,853	225,741	258,469	266,231	273,994
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(33,760)</i>	<i>(26,522)</i>	<i>(34,608)</i>	<i>(38,921)</i>	<i>(40,040)</i>	<i>(41,208)</i>
Deed Transfer (net)	194,489	149,332	191,133	219,548	226,191	232,786
Economic Interest	33,306	27,821	28,896	28,896	28,896	29,845
<i>Transfer to HPTF/Bond Repayment</i>	<i>(4,961)</i>	<i>(631)</i>	<i>(655)</i>	<i>(655)</i>	<i>(655)</i>	<i>(797)</i>
Economic Interest (net)	28,345	27,190	28,241	28,241	28,241	29,047
Total Other Taxes (net)	500,977	423,107	497,012	562,582	579,149	596,477
Policy Proposals	0	0	1,426	2,408	2,457	2,510

Estate Tax

For FY 2019, estate tax revenue was \$22.3 million, a decline of 37.5 percent from FY 2018. The Estate Tax Clarification Amendment Act of 2018 decoupled the District's estate tax exclusion threshold from that of the federal government and set the District's threshold to \$5.6 million. It is expected that in FY 2020 there will be growth of 12.3 percent before experiencing slower growth of 1.5 percent in FY 2021. FY 2022 through FY 2024 is expected to have an average annual growth rate of 4.1 percent.

Deed and Economic Interest Taxes

In FY 2019, deed recordation and transfer taxes, including economic interest, totaled \$561.1 million, which is a significant increase from the FY 2018 level of \$472.3 million and considerably higher than the previous record high of \$480.6 million in FY 2015. The exceptional result in FY 2019 is a consequence of the increased deed tax rate implemented in FY 2020 for commercial properties with consideration of \$2 million or above. The FY 2020 tax rate increase led to a significant shift in transactions of high-valued commercial properties from October 2019 (FY 2020) to September 2019 (FY 2019) as a way to avoid higher tax payments. The pandemic will lead to a significant slow-down in transactions in FY 2020, causing total deed tax revenues to decrease to an expected \$464.5 million in FY 2020 despite the increased tax rate. Revenues are expected to bounce back to \$552.2 million in FY 2021 and \$626.7 million in FY 2022, and increase annually by 3.0 percent between FY 2022 and FY 2024.

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 \$82.2 million in FY 2019. The amount is reduced to \$66.1 million in FY 2020, because of the pandemic, and increased each year thereafter to \$95.9 million in 2024. 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. Few condos were sold in FY 2019, with distribution dropping to about \$250 thousand. The sales are expected to remain low in FY 2020, with \$287 thousands being distributed. Most of the remaining condos are expected to sell in FY 2021, with a resulting \$1.5 million being distributed. The amount will drop to about \$300 thousands in FY 2022, and to about \$200 thousand annually starting in FY 2023 reflecting turnover in condo ownership.

Other Taxes Tax Policy Proposals

- BSA Subtitle VII-O: Skyland tax exemption for deed recordation and transfer taxes.
- BSA Subtitle VII-Q: Reduces the asset exclusion for estates of decedents after January 1, 2021.

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 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Licenses and Permits	146,956	92,644	121,801	137,608	141,644	145,797
Fines and Forfeits	195,392	118,295	126,398	143,658	137,170	130,975
Charges for Services	77,487	70,893	73,323	76,256	80,718	84,658
Miscellaneous	199,407	115,379	118,428	124,166	129,833	131,367
TOTAL NON-TAX	619,241	397,211	439,950	481,689	489,365	492,798
Lottery	45,050	34,132	51,373	64,554	72,735	74,947
Policy Proposals	0	28,205	68,770	56,314	16,525	16,805

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 2019 was up 24.6 percent from FY 2018 mainly due to the revenue from increased surtax on private for-hire vehicles and a one-time revenue transfer to the local fund from Washington Convention and Sports Authority (WCSA). The tax on for-hire vehicles was increased from 1 percent to 6 percent. Total non-tax revenue for FY 2020 expected to decline by 35.9 percent relative to FY 2019 mainly due to limited economic activity in the District as a result of the public health restrictions aimed at combating COVID-19.

Fines and forfeitures, which is mostly revenue from traffic fines, is expected to decline by 40 percent in FY 2020 mainly due to reduction in the number of commuters and a city-wide partial moratorium on parking enforcement. This revenue is expected to recover in FY 2021 and FY 2022 by 6.8 percent and 13.7 percent respectively as restrictions are lifted gradually. For FY 2023 and FY 2024, the revenue is expected to decline by an average of 4 percent. Licenses and permit revenue are expected to decline by 37 percent in FY 2020 due to a decline in year-to date collection from building permit fees and limited in-person transactions due to restrictions mentioned above. This revenue is also expected to recover in FY 2021 by about 31.5 percent and 13 percent in FY 2022 as the economic activity rebounds; they are expected to grow by an average of 2.9 percent through the remainder of the financial planning period. Charges for Services is also expected to decline in FY 2020 by 8.5 percent whereas Miscellaneous revenue is expected to decline in FY 2020 from the FY 2019

level by 42.1 percent. This is due to a combined effect of the public health restrictions mentioned above and the impact of one-time revenue transactions in FY 2019.

Transfers from the District's Office of Lottery and Gaming (OLG) declined by 9 percent in FY 2019 due to initial expenses related to implementing lottery-operated sports wagering. Similar to Private Sports Wagering discussed earlier, estimated transfers from the implementation of lottery operated sports wagering through both mobile and through small retailers has been pushed to FY 2021 due to the shelter-in-place restrictions that have been implemented to combat COVID-19 and the uncertainties as to when major sports league games will return. The estimated lottery transfer also considers delays caused by litigation and actual implementation costs for compliance, training and marketing.

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/attachrments/Non-Tax%20Revenue%20Report%20_September%202015.pdf.

Non-Tax Revenue Policy Proposals:

- CCU Initiatives: Expand capabilities of the Central Collections Unit.
- Traffic Fine Amnesty: Limited period of amnesty for persons owing penalties on unpaid fines for certain traffic and parking tickets.
- BSA Subtitle VI-E: Restores three special purpose funds at the Department of Energy and the Environment.
- BSA Subtitle VII-C: Amends the allowed purposes for any revenue collected in the Ballpark Revenue Fund.
- BSA Subtitle VI-G: DCRA to develop a new online platform to regulate the hiring of third-party inspectors.
- BSA Subtitle VI-I: Increases the fee for transfers of the unexpired registration of a vehicle.
- BSA Subtitle VI-H: Increases the reciprocity parking permit fee.
- BSA Subtitle VI-C: Allows bars and restaurants to offer electronic games of skill.
- BSA Subtitle III-I: Monsanto settlement proceeds for local fund expenditures.
- St. Elizabeths redevelopment project land disposition proceeds.
- BSA Subtitle VIII -A: Recurring transfer of revenue from certain special purpose revenue funds to the local fund.

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 2021 the District is anticipating approximately \$684.9 million in revenue and use of fund balance of \$77.4 million for a total of \$762.4 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 2022 – FY 2024. 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:

- Subtitle III-I: Monsanto settlement provides \$30 million for environmental remediation and \$12.04 million for the Office of the Attorney General litigation support fund.
- BSA Subtitle VII-K: Creates a motor vehicle fuel surcharge dedicated to local infrastructure projects through the Capital Improvements Program.
- BSA Subtitle VI-C: Allows bars and restaurants to offer electronic games of skill.
- BSA Subtitle VI-E: Restores three special purpose funds at the Department of Energy and the Environment.
- BSA Subtitle VI-N: Increases the tonnage fee for solid waste disposal.
- BSA Subtitle VIII-A: Recurring transfer of revenue from certain special purpose revenue funds to the local fund.

POLICY PROPOSALS

Following are changes that are included in the FY 2021 Budget Support Act of 2020 (BSA) along with other changes that affect revenue since the April 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 2020-2024

(Dollars in Thousands)

Revenue Source	FY 2020 Revised	FY 2021 Original	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Local Fund Revenue (April 2020 Estimates)	7,730,162	7,916,407	8,370,262	8,681,139	8,991,959
plus Local Fund Policy Proposals	28,205	121,415	120,772	81,219	77,517
PROPERTY TAXES	0	1,662	1,733	1,772	1,613
BSA Subtitle II-G: Tax exemption for affordable housing	-	0	0	0	(200)
BSA Subtitle VII-A: Personal property clarification	-	935	958	982	1,007
BSA Subtitle VII-G: Mypheduh S2A repeal	-	(67)	(36)	(38)	(39)
BSA Subtitle VII-M: QHTC modifications	-	662	679	696	713
BSA Subtitle VI-M - Urban agriculture funding	-	132	132	132	132
SALES / USE TAXES	0	1,307	698	751	814
BSA Subtitle IV-G: Increases Healthy Schools dedication	-	(480)	(480)	(480)	(480)
OTR Compliance Initiatives	-	1,000	500	500	500
BSA Subtitle VI-F: Alcoholic beverage sales	-	787	678	731	794
INCOME TAXES	0	47,040	56,290	56,052	51,930
BSA Subtitle II-C: Opportunity zone capital gains	-	2,000	6,181	5,925	5,756
BSA Subtitle VII-B: Unincorporated Business Tax clarification	-	1,100	3,300	3,300	3,300
OTR Compliance Initiatives	-	9,000	4,500	4,500	4,500
BSA Subtitle VII-M: QHTC modifications	-	27,497	34,866	35,884	36,931
BSA Subtitle VII-P: Combined reporting tax deduction delay	-	7,443	7,443	7,443	7,443
BSA Subtitle VII-R: District LIHTC for FY22 projects	-	0	0	(1,000)	(6,000)
GROSS RECEIPTS TAXES	0	1,210	3,329	3,662	3,845
BSA Subtitle VI-C: Games of skill regulation	-	1,210	3,329	3,662	3,845
OTHER TAXES	0	1,426	2,408	2,457	2,510
BSA Subtitle VII-O: Skyland Tax Exemption Amendment Act (Local portion)	-	(358)	0	0	0
BSA Subtitle VII-Q: Estate tax adjustment	-	1,784	2,408	2,457	2,510
NONTAX REVENUES	28,205	68,770	56,314	16,525	16,805
CCU Initiatives	-	15,000	15,000	15,000	15,000
Limited amnesty for ticket fines and penalties	-	2,320	0	0	0
BSA Subtitle VI-E: DOEE SPR Funds reestablishment	-	(719)	(719)	(719)	(719)
BSA Subtitle VII-C: Ballpark excess revenue	25,000	40,000	40,000	0	0
BSA Subtitle VI-G: DCRA third-party inspection	-	1,096	1,681	1,933	2,223
BSA Subtitle VI-I: Tag Transfer Fee update	-	31	32	32	32

(Continued on next page)

Table 3-12 (Continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2020-2024

(Dollars in Thousands)

Revenue Source	FY 2020 Revised	FY 2021 Original	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
NONTAX REVENUES (continued)					
BSA Subtitle VI-H: Reciprocity Parking Permit Fee Amendment	-	61	62	62	62
BSA Subtitle VI-C: Games of skill regulation	-	(101)	(864)	(905)	(915)
BSA Subtitle III-I Monsanto Settlement - Local Portion	-	9,960	0	0	0
St. Elizabeths land disposition	3,205	0	0	0	0
BSA Subtitle VIII-A: SPR to Local Fund Revenue Transfer	-	1,122	1,122	1,122	1,122
Local Fund Revenue with Policy Proposals	7,758,367	8,037,823	8,491,034	8,762,358	9,069,476
Dedicated Tax Revenue	451,429	518,457	546,470	572,085	588,454
plus Dedicated Tax Revenue Policy Proposals	0	4,173	4,222	4,293	4,467
BSA Subtitle IV-G: Increases Healthy Schools dedication	-	480	480	480	480
BSA Subtitle VI-F: Alcoholic beverage sales	-	87	74	80	87
BSA Subtitle V-C: Assessments on ICF/IDD	-	462	462	462	462
DHCF Initiatives: Medicaid managed care	-	3,144	3,206	3,271	3,438
Dedicated Tax Revenue with Policy Proposals	451,429	522,630	550,692	576,378	592,921
Special Purpose (O-Type) Revenue	574,667	684,949	745,265	761,532	760,724
plus Special Purpose Policy Proposals	0	48,501	12,783	13,500	14,400
BSA Subtitle III-I: Monsanto Settlement - DOEE Clean Land / Brownfield Revitalization Fund	-	30,000	0	0	0
BSA Subtitle III-I Monsanto Settlement - OAG Litigation Support Fund	-	12,040	0	0	0
BSA Subtitle VII-K: Motor Vehicle Fuel Surcharge	-	5,558	11,934	12,700	13,651
BSA Subtitle VI-C: Games of skill regulation	-	77	84	93	97
BSA Subtitle VI-E: DOEE SPR Funds reestablishment	-	719	719	719	719
BSA Subtitle VI-N: Waste Disposal Fees Regulation	-	1,229	1,168	1,110	1,055
BSA Subtitle VIII-A: SPR to Local Fund Revenue Transfer	-	(1,122)	(1,122)	(1,122)	(1,122)
Special Purpose Revenue with Policy Proposals	574,667	733,450	758,048	775,032	775,124
All Proposals	28,205	174,089	137,777	99,012	96,384
General Fund Revenue with Policy Proposals	8,784,462	9,293,902	9,799,774	10,113,768	10,437,521
Addendum:					
Dedicated Tax Policy Proposals: Enterprise Funds	0	(63)	0	0	0
BSA Subtitle VII-O: Skyland Tax Exemption (HPTF portion)	-	(63)	0	0	0

Property Tax Policy Proposals:

- BSA Subtitle II-G: The subtitle provides a tax abatement for certain affordable housing projects located in an area the Mayor designates as a high-need affordability area and that meet other specified requirements. The value of the abatement is capped at \$200,000 in fiscal year 2024 and \$4 million annually thereafter.
- BSA Subtitle VII-A: The subtitle clarifies the definition of tangible personal property to include the value of prewritten and canned software integrated into business equipment.
- BSA Subtitle VII-G: Funds the real property tax abatement for Mypheduh Films offices.
- BSA Subtitle VII-M: Repeals personal property tax exemption and a special deduction for real property improvement depreciation for Qualified High Technology Companies.
- BSA Subtitle VI-M: The subtitle limits property tax abatements for urban farming to \$150,000. This reduction from the \$282,000 currently available for abatements allows the District to increase revenues by \$132,000 annually.

Sales Tax Policy Proposals

- BSA Subtitle IV-G: The subtitle increases a sales tax dedication to the Healthy Schools fund from \$5,110,000 to \$5,590,000, reducing sales tax revenue remaining in Local Funds.
- OTR Compliance Initiative: The Office of Tax and Revenue will implement additional programming in its Modernized Integrated Tax System to identify taxpayers underreporting taxable sales.
- BSA subtitle VI-F: The subtitle allows expanded hours and scope of operations for on-premise bars and restaurant alcohol sales, including allowing opening at 6 am, allowing an additional two weeks of special operations prior to the presidential inauguration, and allowing weekend period hour expansions for remaining holidays not already subject to special hours. The subtitle also expands hours of sales for alcohol sold for off-premises consumption.

Income Tax Policy Proposals

- BSA Subtitle II-C: This provision restricts investments qualifying for opportunity zone capital gains deferral for District tax purposes to investments in District opportunity zones meeting certain criteria.
- BSA Subtitle VII-B: The subtitle clarifies that taxable income includes gains from a sale or other disposition of assets, even if such sale results in the termination of an unincorporated business.
- OTR Compliance Initiatives: The Office of Tax and Revenue will implement a number of new initiatives to identify income tax non-filing and underreporting, including matching income information from commercial real property filings with business franchise returns; improving audit capability using data warehouse information; and auditing taxpayers claiming nonresidency.
- BSA Subtitle VII-M: Repeals or modifies several sections of the Qualified High Technology Company (QHTC) incentive:
 - Modifies definition of QHTC to require at least 10 District-based employees;
 - Modifies the maximum credit for retraining disadvantaged employees from \$20,000 to \$10,000 and repeals the carry-forward provision that allowed QHTC to carry unused credits to use in future years;
 - Repeals beneficial corporate franchise tax rates and exemptions;
 - Repeals capital gain exemption for rollover investments by QHTCs and preferred rate for investors' capital gains from QHTC investments;
 - Repeals credits for employee relocation costs; and
 - Subtitle also repeals tax credits for Qualified Social E-commerce companies.
- BSA Subtitle VII-P: Delays for five years a deduction qualified publicly traded corporations could use for reported earnings impacts from the 2011 implementation of mandatory combined reporting. Those deductions will now be allowed in tax year 2024.
- BSA Subtitle VII-R: Creates a District Low Income Housing Tax Credit based on 25 percent of the federal and available to offset either franchise or insurance premium tax credits. The credit is available for projects completed and leased up in FY 2023.

Gross Receipts Tax Policy Proposals:

- BSA Subtitle VI-C: The subtitle allows bars and restaurants to offer electronic games of skill and taxes gross machine revenue at 10 percent.
- BSA Subtitle V-C: The subtitle increases the rate of the provider assessment paid by all intermediate-care facilities for the intellectually disabled from 5.5 percent to 6.0 percent. The assessment revenue is dedicated to the Stevie Sellows Fund.
- DHCF Initiative: As the Department of Health Care Finance transitions Medicaid beneficiaries from fee-for-service to managed care contracts, the District will receive increased revenue from insurance gross receipts. These revenues are dedicated to the Healthy DC Fund.

Other Taxes Tax Policy Proposals

- BSA Subtitle VII-O: Exempts sales of properties at the Skyland redevelopment project from deed recordation and transfer taxes.
- BSA Subtitle VII-Q: Reduces the asset exclusion to \$4 million for estates of decedents after January 1, 2021 from the current level of \$5.682 million. The exclusion increases annually with inflation.

Nontax Policy Proposals

- CCU Initiatives: The Central Collections Unit will expand its capabilities beginning in Fiscal Year 2021.
- Traffic Fine Amnesty: The Mayor will announce a limited period of amnesty for persons owing penalties on unpaid fines for certain traffic and parking tickets issued prior to January 2019.
- BSA Subtitle VI-E: The subtitle restores three special purpose funds at the Department of Energy and the Environment so that fines and fees previously collected in local funds will be directed to the special purpose funds.
- BSA Subtitle VII-C: The subtitle amends the allowed purposes for any revenue collected in the Ballpark Revenue Fund to include transfers to the District's General Fund in fiscal years 2020, 2021 and 2022, provided sufficient revenue is first collected for debt service due on the Ballpark Revenue Bonds.
- BSA Subtitle VI-G: The Department of Consumer and Regulatory Affairs will develop a new online platform to regulate the hiring of third-party inspectors performing required inspection services.
- BSA Subtitle VI-I: Increases the fee for transfers of the unexpired registration of a vehicle that was not the result of a sale from \$7 to \$12.
- BSA Subtitle VI-H: Increases the reciprocity parking permit fee to \$100 from \$50. This fee is for parking permits for temporary residents that do not have to establish District residency because of their federal or foreign status.
- BSA Subtitle VI-C: The subtitle allows bars and restaurants to offer electronic games of skill; the Office of Lottery and Gaming will incur additional costs to regulate such machines.
- BSA Subtitle III-I: Recognizes the availability of \$9.96 million from the Monsanto settlement for local fund expenditures.
- St. Elizabeths land disposition proceeds: Recognizes the availability of \$3.205 million from the transfer of certain property at the St. Elizabeths redevelopment project.
- BSA Subtitle VIII-A: Recurring transfer of revenue from certain special purpose revenue funds to the local fund.

Dedicated Tax Policy Proposals

- BSA Subtitle IV-G: The subtitle increases a sales tax dedication to the Healthy Schools fund from \$5,110,000 to \$5,590,000, reducing sales tax revenue remaining in Local Funds.
- BSA subtitle VI-F: The subtitle allows expanded hours and scope of operations for on-premise bars and restaurant alcohol sales, including allowing opening at 6 am, allowing an additional two weeks of special operations prior to the presidential inauguration, and allowing weekend period hour expansions for

remaining holidays not already subject to special hours. The subtitle also expands hours of sales for alcohol sold for off-premises consumption.

- BSA Subtitle V-C: The subtitle increases the rate of the provider assessment paid by all intermediate-care facilities for the intellectually disabled from 5.5 percent to 6.0 percent. The assessment revenue is dedicated to the Stevie Sellows Fund.
- DHCF Initiative: As the Department of Health Care Finance transitions Medicaid beneficiaries from fee-for-service to managed care contracts, the District will receive increased revenue from insurance gross receipts. These revenues are dedicated to the Healthy DC Fund.

Special Purpose Revenue Proposals

- BSA Subtitle III-I: Recognizes the availability of \$30 million from the Monsanto settlement proceeds for environmental remediation and \$12.04 million for the Office of Attorney General litigation support fund.
- BSA Subtitle VII-K: Creates a motor vehicle fuel surcharge of 5.3 cents per gallon in FY 2021 and 10.3 cents per gallon in FY 2022, growing by inflation thereafter, and dedicates the surcharge to local infrastructure projects through the Capital Improvements Program. Motor fuel importers will pay a combined 28.8 cents per gallon in 2021 and 33.8 cents per gallon in 2022 due to the existing excise tax and new surcharge.
- BSA Subtitle VI-C: The subtitle allows bars and restaurants to offer electronic games of skill and taxes gross machine revenue at 10 percent.
- BSA Subtitle VI-E: The subtitle restores three special purpose funds at the Department of Energy and the Environment so that fines and fees previously collected in local funds will be directed to the special purpose funds.
- BSA Subtitle VI-N: Increases the tonnage fee for solid waste disposal from \$60.62 to \$70.62. Revenue from the fee goes to Solid Waste Disposal Cost Recovery Special Account.
- BSA Subtitle VIII-A: Recurring transfer of revenue from certain special purpose revenue funds to the local fund.

Addendum: Enterprise Funds Tax Policy Proposal

- BSA Subtitle VII-O: Exempts sales of properties at the Skyland redevelopment project from deed recordation and transfer taxes. Deed tax abatements reduce transfers to the Housing Production Trust Fund which receives 15 percent of deed tax revenue.

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.

Table 3-13

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2019-2024**

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
PROPERTY	6.3%	1.7%	1.4%	0.1%	2.8%	3.5%
Real Property	6.1%	2.7%	1.0%	-0.3%	2.9%	3.6%
Personal Property	17.2%	-18.0%	9.5%	6.3%	2.0%	2.0%
Public Space Rental	2.8%	-26.0%	18.1%	19.5%	1.5%	3.1%
<i>Dedicated to other funds</i>	<i>17.9%</i>	<i>-5.5%</i>	<i>-6.8%</i>	<i>4.0%</i>	<i>21.9%</i>	<i>6.7%</i>
PROPERTY (NET)	6.1%	1.8%	1.5%	0.0%	2.5%	3.5%
SALES AND EXCISE	6.9%	-21.5%	11.1%	8.2%	7.2%	4.5%
General Sales	7.0%	-21.4%	10.7%	8.6%	7.7%	4.7%
Alcohol	7.3%	-1.4%	1.8%	3.2%	1.6%	1.6%
Cigarette	2.1%	-1.7%	-3.1%	-4.3%	-4.3%	-4.3%
Motor Vehicle	4.4%	-32.2%	27.4%	2.5%	2.5%	2.5%
Motor Fuel	6.3%	-33.7%	33.1%	10.5%	0.8%	0.8%
<i>Dedicated to other funds</i>	<i>70.2%</i>	<i>-23.3%</i>	<i>17.7%</i>	<i>6.3%</i>	<i>7.6%</i>	<i>3.2%</i>
SALES AND EXCISE (NET)	-8.6%	-20.6%	8.2%	9.2%	7.0%	5.0%
INCOME	11.4%	-1.3%	-2.7%	8.3%	4.1%	3.8%
Individual Income	11.2%	0.5%	-1.7%	8.3%	4.2%	4.0%
Corporate Franchise	16.4%	-10.2%	-7.3%	9.8%	4.1%	3.4%
U.B. Franchise	-2.5%	-0.1%	-3.5%	3.0%	1.7%	1.7%
INCOME (NET)	11.4%	-1.3%	-2.7%	8.3%	4.1%	3.8%
GROSS RECEIPTS	8.2%	-13.1%	5.7%	1.8%	1.7%	2.1%
Public Utilities	12.2%	-24.5%	10.8%	2.8%	2.8%	2.8%
Toll Telecommunications	5.4%	-15.8%	1.1%	-1.0%	-1.0%	-1.0%
Insurance Premiums	5.3%	0.5%	2.6%	1.2%	1.9%	2.8%
Ballpark Fee	24.5%	-22.4%	6.9%	0.0%	0.0%	0.0%
Private Sports Wagering				120.0%	10.0%	10.0%
Health Related Taxes	-10.8%	8.8%	-0.1%	1.3%	1.4%	1.4%
<i>Dedicated to other funds</i>	<i>4.2%</i>	<i>-6.3%</i>	<i>7.0%</i>	<i>1.4%</i>	<i>1.4%</i>	<i>1.4%</i>
GROSS RECEIPTS (NET)	10.5%	-16.6%	4.9%	2.0%	2.0%	2.5%
OTHER TAX	14.8%	-16.1%	18.0%	13.1%	2.9%	3.0%
Estate	-37.5%	12.3%	1.5%	4.1%	4.0%	4.0%
Deed Recordation	16.3%	-12.9%	14.1%	14.0%	3.1%	3.0%
Deed Transfer	13.8%	-23.0%	28.4%	14.5%	3.0%	2.9%
Economic Interest	136.1%	-16.5%	3.9%	0.0%	0.0%	3.3%
<i>Dedicated to other funds</i>	<i>16.1%</i>	<i>-19.4%</i>	<i>21.4%</i>	<i>12.4%</i>	<i>2.9%</i>	<i>3.1%</i>
OTHER TAX (NET)	14.6%	-15.5%	17.5%	13.2%	2.9%	3.0%
TOTAL TAX (GROSS)	8.8%	-6.0%	2.7%	5.4%	4.0%	3.7%
TOTAL TAX (NET)	6.1%	-4.6%	1.7%	5.4%	3.8%	3.8%

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Table 3-13 (Continued)

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2019-2024**

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
NONTAX	24.6%	-35.9%	10.8%	9.5%	1.6%	0.7%
Licenses and Permits	48.9%	-37.0%	31.5%	13.0%	2.9%	2.9%
Fines & Forfeits	18.9%	-39.5%	6.8%	13.7%	-4.5%	-4.5%
Charges for Services	-11.6%	-8.5%	3.4%	4.0%	5.9%	4.9%
Miscellaneous	36.5%	-42.1%	2.6%	4.8%	4.6%	1.2%
NONTAX (NET)	24.6%	-35.9%	10.8%	9.5%	1.6%	0.7%
LOTTERY	-9.0%	-24.2%	50.5%	25.7%	12.7%	3.0%
GROSS REVENUE	9.6%	-8.1%	3.3%	5.7%	4.0%	3.5%
<i>DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)</i>	<i>43.8%</i>	<i>-18.9%</i>	<i>14.1%</i>	<i>5.9%</i>	<i>6.8%</i>	<i>3.1%</i>
LOCAL FUND REVENUE	7.2%	-7.0%	2.4%	5.7%	3.7%	3.6%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
PROPERTY	168,515	48,261	40,093	3,259	83,134	105,543
Real Property	155,851	72,545	28,740	(7,806)	81,035	102,754
Personal Property	11,600	(14,243)	6,164	4,458	1,488	1,517
Public Space Rental	1,064	(10,040)	5,190	6,607	612	1,272
<i>Dedicated to other funds</i>	<i>7,997</i>	<i>(2,897)</i>	<i>(3,377)</i>	<i>1,845</i>	<i>10,542</i>	<i>3,942</i>
PROPERTY (NET)	160,518	51,159	43,469	1,414	72,592	101,601
SALES AND EXCISE	109,818	(366,641)	148,680	122,728	115,950	77,210
General Sales	105,160	(341,811)	134,777	120,085	115,709	76,894
Alcohol	482	(102)	125	228	117	119
Cigarette	591	(486)	(880)	(1,161)	(1,111)	(1,064)
Motor Vehicle	1,918	(14,816)	8,526	992	1,017	1,042
Motor Fuel	1,668	(9,425)	6,132	2,585	218	219
<i>Dedicated to other funds</i>	<i>220,142</i>	<i>(124,349)</i>	<i>72,329</i>	<i>30,359</i>	<i>38,665</i>	<i>17,772</i>
SALES AND EXCISE (NET)	(110,324)	(242,292)	76,350	92,369	77,285	59,439
INCOME	300,396	(39,676)	(77,997)	235,073	124,046	120,952
Individual Income	232,484	12,163	(39,849)	189,675	102,798	102,123
Corporate Franchise	71,385	(51,715)	(33,499)	41,475	18,929	16,471
U.B. Franchise	(3,473)	(124)	(4,649)	3,923	2,319	2,358
INCOME (NET)	300,396	(39,676)	(77,997)	235,073	124,046	120,952
GROSS RECEIPTS	29,939	(51,585)	19,532	6,362	6,435	7,814
Public Utilities	16,978	(38,313)	12,746	3,621	3,730	3,842
Toll Telecommunications	2,129	(6,630)	388	(357)	(353)	(349)
Insurance Premiums	5,966	557	3,094	1,485	2,359	3,593
Ballpark Fee	8,878	(10,111)	2,415	0	0	0
Private Sports Wagering			942	1,130	207	228
Health Related Taxes	(4,012)	2,911	(53)	482	492	502
<i>Dedicated to other funds</i>	<i>5,442</i>	<i>(8,525)</i>	<i>8,994</i>	<i>1,853</i>	<i>1,905</i>	<i>1,958</i>
GROSS RECEIPTS (NET)	24,497	(43,061)	10,538	4,509	4,530	5,857
OTHER TAX	75,401	(93,855)	88,137	75,554	19,198	20,196
Estate	(13,397)	2,745	383	1,054	1,062	1,112
Deed Recordation	41,942	(38,720)	36,791	41,772	10,373	10,373
Deed Transfer	27,657	(52,395)	49,887	32,728	7,762	7,762
Economic Interest	19,198	(5,485)	1,076	0	0	948
<i>Dedicated to other funds</i>	<i>11,420</i>	<i>(15,985)</i>	<i>14,232</i>	<i>9,983</i>	<i>2,631</i>	<i>2,869</i>
OTHER TAX (NET)	63,980	(77,871)	73,905	65,571	16,567	17,327
TOTAL TAX (GROSS)	684,069	(503,496)	218,444	442,976	348,762	331,716
TOTAL TAX (NET)	439,067	(351,741)	126,265	398,936	295,020	305,176

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Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
NONTAX	122,404	(222,030)	42,739	41,738	7,676	3,433
Licenses and Permits	48,257	(54,311)	29,157	15,808	4,036	4,153
Fines and Forfeits	31,009	(77,097)	8,103	17,260	(6,488)	(6,195)
Charges for Services	(10,145)	(6,595)	2,431	2,933	4,462	3,940
Miscellaneous	53,283	(84,027)	3,049	5,738	5,667	1,534
NONTAX (NET)	122,404	(222,030)	42,739	41,738	7,676	3,433
LOTTERY	(4,450)	(10,918)	17,241	13,181	8,181	2,211
GROSS REVENUE	802,023	(736,444)	278,424	497,895	364,619	337,361
<i>DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)</i>	<i>245,002</i>	<i>(151,756)</i>	<i>92,179</i>	<i>44,040</i>	<i>53,742</i>	<i>26,540</i>
LOCAL FUND REVENUE	557,021	(584,688)	186,245	453,855	310,877	310,820

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Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
	Business Licenses and Permits							
3001	Depart of Insurance, Securities and Banking	Insurance Licenses	16,938	11,799	14,901	17,175	17,426	19,281
2003	Public Service Commission	Electric License	8	8	8	8	8	8
2004	Public Service Commission	Gas License	4	5	5	5	5	5
3007	Depart of Insurance, Securities and Banking	Securities Broker Dealer License	11,100	9,775	9,775	11,100	11,100	11,100
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	38,212	21,128	25,234	28,631	28,602	28,898
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	687	591	603	615	627	640
3027	Dept. of Consumer and Regulatory Affairs	Excavation Permit	1	1	1	1	1	1
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	24	23	23	23	23	23
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	8	8	8	8	8	8
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	4	4	4	4	4	4
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	311	318	324	331	337	344
3034	Dept. of Consumer and Regulatory Affairs	Raze Permit	464	764	730	728	717	717
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	102	115	115	113	113	113
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	2	2	2	2	2	2
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	32	84	84	84	84	84
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	112	94	94	94	94	94
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	9	35	35	35	35	35
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	36	53	53	53	53	53
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	167	57	57	57	57	57
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	149	180	180	180	180	180
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	114	122	131	140	151	161
3048	Dept. of Consumer and Regulatory Affairs	Solar Permit	657	986	1,380	1,656	1,822	1,858
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	503	435	449	464	479	494
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	5,419	3,622	4,784	4,938	5,098	5,098
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	4,093	2,789	3,604	3,721	3,841	3,841
9201	Department of Behavioral Health	Other License Fees	17	17	17	17	17	17
3041	Department of Motor Vehicles	Chartered Bus Trip Permit	1	1	1	1	1	1
3053	Department of Motor Vehicles	Dealer Registration Application Fee	1	1	1	1	1	1
3086	Department of for-Hire Vehicles	Private Vehicle for Hire-Register AS DDS	31,495	18,086	27,853	29,466	32,515	34,147
	Total Business Licenses and Permits		110,675	71,107	90,459	99,655	103,405	107,270
	Nonbusiness Licenses and Permits							
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	5,900	3,975	4,969	5,712	5,752	5,792
3105	Department of Motor Vehicles	Cancel Road Test Fee	55	60	53	53	53	53
3106	Department of Motor Vehicles	Change of Address Fee	1	1	1	1	1	1
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	400	402	405	407	410	413
3108	Department of Motor Vehicles	Drivers License-Road Test	106	107	107	108	109	109
3120	Metropolitan Police Department	Boat Registration	127	128	128	118	87	61
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	592	599	602	605	608	611
3144	Department of Motor Vehicles	Digital Certificate Fee	2	2	2	2	2	2

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
Nonbusiness Licenses and Permits (cont.)								
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	171	110	111	112	113	114
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	356	358	340	304	289	274
3148	Department of Motor Vehicles	Temporary Dealer Tags	0	5	5	5	5	5
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	40	44	44	45	45	45
3151	Department of Motor Vehicles	Motor Vehicle Registration	28,104	15,229	24,059	29,965	30,250	30,530
3152	Department of Motor Vehicles	Out of State Registration Fee	(1)	(1)	(1)	(1)	(1)	(1)
3153	Department of Motor Vehicles	Record Searches - RSC 9100	(9)	(9)	(9)	(9)	(9)	(9)
3158	Department of Motor Vehicles	Breast Cancer Tag	7	7	7	7	7	7
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	7	4	3	3	3	3
3165	Department of Motor Vehicles	Destiny CC Time/No Chrg./Over(Short)	425	517	517	517	517	517
9151	Department of Motor Vehicles	Mtr. Vh. Regis RSC 3051 Revenue Refund	(1)	(1)	(1)	(1)	(1)	(1)
Total Nonbusiness Licenses and Permits			36,280	21,536	31,342	37,952	38,238	38,526
Fines and Forfeitures								
5000	Department of for-Hire Vehicles	Hackers Fines	6	16	16	16	15	15
5010-15	Department of Motor Vehicles	Traffic Fines	68,433	50,376	52,894	60,349	56,923	50,636
5001	Metropolitan Police Department	Red Light Revenue	7,411	6,281	6,265	8,560	8,361	7,915
5002	Metropolitan Police Department	Stop Sign	-	-	-	-	-	-
5003	Metropolitan Police Department	No Thru Truck	44	24	44	44	44	44
5004	Metropolitan Police Department	Gridlock	0	0	0	0	0	0
5005	Metropolitan Police Department	Crosswalk	2,104	805	886	1,220	1,310	1,334
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	114,196	57,626	63,389	70,427	67,536	68,110
5020	Department of Public Works	Sale of Abandoned Property	7	7	7	6	6	6
9020	Department of Public Works	Refund for Sale of Abandon Property	6	10	9	9	9	9
5030	Department of Public Works	Booting Fees - RSC 1504	21	21	20	20	20	19
9030	Department of Public Works	Booting Fees - RSC 1504 - Revenue Refund	20	20	19	19	18	18
5040	Department of Public Works	Towing Fees - RSC 1505	195	184	181	177	174	170
9040	Department of Public Works	Towing Fees - RSC 1505 - Revenue Refund	29	29	29	28	27	27
5050	Department of Public Works	Impoundment Fees - RSC 1506	76	129	127	124	122	119
9050	Department of Public Works	Impoundment Fees - RSC 1506 - Rev Refund	107	107	105	103	101	99
5060	Alcoholic Beverage Regulation Admin.	Fines and forfeitures - Other	545	578	467	555	544	533
5060	Depart of Insurance, Securities and Banking	Fines	584	474	464	455	446	437
3301	Department of Energy and Environment	Underground Storage Tank Fines Only	7	5	5	5	5	5
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	292	288	282	277	271	266
3303	Department of Energy and Environment	Asbestos Certification and Abatement Fees	397	439	431	422	413	405
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enfor.	111	49	48	47	46	45
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	83	40	40	39	38	37
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	112	111	108	106	104	102
3309	Department of Energy and Environment	Hazardous Generator Fees	303	296	190	285	279	273
3310	Department of Energy and Environment	Hazardous Generator Fines	1	1	1	1	1	1
3311	Department of Energy and Environment	General Enforcement Fines and Fees	105	112	110	108	106	104
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	37	15	15	15	15	14

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
Fines and Forfeitures (continued)								
3316	Department of Energy and Environment	Wildlife Control Operator Fees	1	1	1	1	1	1
3320	Department of Energy and Environment	Shut the Front Door Fines	1	1	1	1	1	1
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	1
3304	Department of Transportation	Adjudication Hearing-Traffic Control	147	146	143	141	138	135
5060	Metropolitan Police Department	Fines and forfeitures - Other	10	102	100	98	96	94
Total Fines and forfeitures			195,392	118,295	126,398	143,658	137,170	130,975
Charges for Services								
3200	Public Service Commission	TELECO Registration	4	3	4	5	6	7
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	119	119	119	119	119	119
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	109	82	109	109	109	109
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	5	5	5	5	5	5
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	2	2	2	2	2	2
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	824	618	834	840	846	852
3206	Metropolitan Police Department	Fingerprints, Photos	456	456	456	456	456	456
3207	Department of Corrections	Other Service Charges	1	1	1	1	1	1
3328	Department of Energy and Environment	Lead Certification / Accreditation Fees	15	15	15	15	15	15
3203	Department of Motor Vehicles	Expedited Service Fees	145	145	145	145	145	145
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	939	995	1,055	1,118	1,186	1,257
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	16	16	16	16	16	16
9204	Department of Behavioral Health	Medical Record Fees	1	1	1	1	1	1
3208	Department of for-Hire Vehicles	Copy of Reports Et Al	2	2	2	2	2	2
3208	Department of Motor Vehicles	Reproduction of Reports	4,197	3,148	3,222	3,247	3,273	2,955
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	30	30	30	30	30	30
3209	Dept. of Consumer and Regulatory Affairs	FOIA for DCRA	0	0	0	0	0	0
3208	Metropolitan Police Department	Reproduction of Reports	67	67	67	67	67	67
3209	Fire and Emergency Medical Services	Emergency Ambulance	22,910	22,410	22,846	22,846	22,846	22,846
3210	Metropolitan Police Department	Transcription of Records	198	198	198	198	198	198
3251	Office of the Chief Financial Officer	Tax Certificates	289	289	289	289	289	289
3211	Metropolitan Police Department	Firearm User Fee	339	339	339	339	339	339
3214	Department of Motor Vehicles	Motor Vehicle Inspection - RSC 1258	(0)	(0)	(0)	(0)	(0)	(0)
3216	Department of Motor Vehicles	Inspection Late Fee	0	0	0	0	0	0
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,221	2,110	2,570	2,327	2,343	2,960
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	381	509	512	515	518	521
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	209	209	210	211	213	214
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	689	731	775	821	870	923
3221	Office of the Chief Financial Officer	Deed Recordation Fee	6,133	6,590	6,986	6,605	7,465	8,320
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	16,169	13,743	14,544	14,988	16,867	16,636
3223	Department of General Services	Parking Permits and Fees	1,871	1,742	1,946	1,985	2,025	2,665
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,862	4,527	3,643	5,440	5,820	6,828
3230	Department of Health	Health Facility Fee	163	163	163	163	163	163
3234	DC Public Library	Other Charges for Services - Other	0	0	0	0	0	0

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
	Charges for Services (continued)							
9002	DC Public Library	Bookstore Sales	2	2	2	2	2	2
3234	Department of Motor Vehicles	Other Charges for Services	233	233	233	233	233	233
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	10	10	10	10	10	10
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	22	22	22	22	22	22
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	223	223	223	223	223	223
3281	Fire and Emergency Medical Services	FEMS Nontax - General	95	95	95	95	95	95
3282	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Hazard	308	308	308	308	308	308
3283	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Pub. Assembly	101	101	101	101	101	101
3234	Office of the Tenant Advocate	Other Charges for Services - Other	286	286	286	286	286	286
3234	State Superintendent of Education (OSSE)	Other Charges for Services - Other	28	28	28	28	28	28
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	11	11	11	11	11	11
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	56	56	56	56	56	56
3242	Dept. of Consumer and Regulatory Affairs	Designation of A New Address	35	35	35	35	35	35
3246	Dept. of Consumer and Regulatory Affairs	Building Plats (Up To 3 Usual Shaped Lots	305	305	305	305	305	305
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	26	26	26	26	26	26
3250	Dept. of Consumer and Regulatory Affairs	Subdiv. of Land Plats (> 3 Usual Lots)	170	170	170	170	170	170
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	58	58	58	58	58	58
3253	Dept. of Consumer and Regulatory Affairs	Opt. Surveyors Prelim RVW-District Svyr.	0	0	0	0	0	0
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	15	15	15	15	15	15
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	77	77	77	77	77	77
3293	Fire and Emergency Medical Services	FEMS SPR - Special Events - General	17	17	17	17	17	17
3294	Fire and Emergency Medical Services	FEMS SPR - FPD Fire Watch	19	19	19	19	19	19
3295	Fire and Emergency Medical Services	FEMS SPR - FPD Evacuation Review	0	0	0	0	0	0
3296	Fire and Emergency Medical Services	FEMS SPR - FPD Apparatus Use	1	1	1	1	1	1
9120	Department of Behavioral Health	Patient Revenues-Medicare and 3rd Party	1	1	1	1	1	1
3320	Department of General Services	Rentals - Other	12,025	9,533	10,122	11,253	12,386	13,621
	Total Charges for Services		77,487	70,893	73,323	76,256	80,718	84,658
	Miscellaneous							
0638	Department of Health	Animal Control Dog License Fees	75	75	76	76	77	77
2538	DC Public Library	Library Book Fines	100	99	98	97	96	95
3450	Dept. of Housing and Community Development	Employers Assistance Housing Program	17	17	17	17	17	17
5701	Office of the Chief Financial Officer	Unclaimed Property Receipt	23,556	20,000	18,000	18,000	20,000	20,000
5600	Office of the Chief Financial Officer	Interest Income	37,331	22,095	25,409	26,680	30,682	33,897
6100	Metropolitan Police Department	Surplus Vehicle Revenue	709	760	760	760	760	760
6103	Office of the Chief Technology Officer	Reimbursements	16	16	16	16	16	16
6106	Depart of Insurance, Securities and Banking	Service Fees	1	1	1	1	1	1
6106	Department of Corrections	Other Revenues	61	61	61	61	61	61
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	1,072	1,072	1,072	1,072	1,072	1,072
6105	Department of Transportation	Other Revenue - Freedom of Information	3	3	3	3	3	3

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
	Miscellaneous							
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	44	44	44	44	44	44
6106	Fire and Emergency Medical Services	Other Revenues	60	60	60	60	60	60
6106	Metropolitan Police Department	Other Revenues	56	56	56	56	56	56
6106	Office of Administrative Hearings	Other Revenues	2	2	2	2	2	2
6106	Office of Planning	Other Revenues	10	10	10	10	10	10
6106	Office of the Attorney General	Other/ Revenue	779	779	779	779	779	779
6106	Office of the Chief Financial Officer	Other Revenues	564	564	564	564	564	564
6106	Office of the Chief Medical Examiner	Other Revenues	273	273	273	273	273	273
6106	Office of the Chief Technology Officer	Other Revenues	4	4	4	4	4	4
6106	Office of Victim Services and Justice Grants	Other Revenues	36	36	36	36	36	36
6106	Office of Zoning	Other Revenues	1,035	1,035	1,035	1,035	1,035	1,035
6106	Repayment of Loans and Interest	Other Revenues	276	276	276	276	276	276
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	1,360	1,360	1,360	1,360	1,360	1,360
6107	Public Service Commission	Civil Infractions/Fines	207	207	207	207	207	207
6111	Board of Elections	Other Revenue - Other	1	1	1	1	1	1
6111	CAFR Reclass - Various Agencies	Other Revenue - Other	45,975	18,209	18,209	18,209	18,209	18,209
2538	DC Public Library	Library Book Fines	100	100	100	100	100	100
6111	Department of Employment Services	Other Revenue - Other	3	3	3	3	3	3
6111	Department of Energy and Environment	Other Revenue	6	6	6	6	6	6
6112	Department of Energy and Environment	DDOE Freedom of Information	1	2	1	1	1	1
6111	Department of General Services	Other Revenue - Other	887	887	887	887	887	887
0638	Department of Health	Animal Control Dog License Fees	75	75	75	75	75	75
6111	Department of Health	Other Revenue - Other	3	3	3	3	3	3
6321	Department of Health	Food Handlers Certification	275	275	275	275	275	275
6389	Department of Health	Rodent Control Div. Adjudicate	82	82	82	82	82	82
9005	Department of Motor Vehicles	Other Revenue - Dishonored Check Fees	18	18	18	18	18	18
6111	Dept of Small and Local Business Development	Other Revenue - Other	83	83	83	83	83	83
2002	Dept. of Housing and Community Development	Appr HPAP Repay	50	50	50	50	50	50
2800	Dept. of Housing and Community Development	HPAP Loan Payoff	1,257	1,257	1,257	1,257	1,257	1,257
2810	Dept. of Housing and Community Development	HPAP Loan Remittance	425	425	425	425	425	425
3450	Dept. of Housing and Community Development	Employers Assistance Housing Program	17	17	17	17	17	17
6111	Deputy Mayor Greater Economic Opportunity	Other Revenue - Other	19	19	19	19	19	19
6111	District of Columbia Public Schools	Other Revenue - Other	11	11	11	11	11	11
6111	Housing Authority Subsidy- One Time	Other Revenue - Other	23,926					
6111	Medical Liability Captive Insurance Agency	Other Revenue - Other	315	315	315	315	315	315
6111	Office of Campaign Finance	Other Revenue - Other	21	21	21	21	21	21
6111	Office of Contracting and Procurement	Other Revenue - Other	594	594	594	594	594	594
6111	Office of Finance and Resource Management	Other Revenue - Other	6	6	8	8	8	8
6101	Office of Risk Management	Subrogation Revenue	49	49	49	49	49	49
6111	Office of the Chief Financial Officer-CCU	Other Revenue - Other	30,192	22,046	24,019	29,388	29,907	27,878

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
	Miscellaneous (continued)							
9006	Office of the Chief Financial Officer	Other Revenue - Recorder of Deeds Surcharge	1	1	1	1	1	1
9011/6111	Office of the Chief Financial Officer	Other Revenue - Tax Collection Fees/Others	9,299	3,852	3,282	2,039	842	842
6111	Office of the Inspector General	Other Revenue - Other	22	22	22	22	22	22
6111	Office of the Mayor	Other Revenue - Other	4	4	4	4	4	4
6111	Pay Go - Capital	Other Revenue - Other	639	639	639	639	639	639
6111	Public Employee Relations Board	Other Revenue - Other	1	1	1	1	1	1
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	17,406	17,403	17,735	18,076	18,419	18,769
	Total Miscellaneous		199,407	115,379	118,428	124,166	129,833	131,367

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Table 3-16: Dedicated Tax Fund Revenue

Table 3-16, which follows, reports the certified revenues and fund balance use for the District's Dedicated Tax funds. The revenues reported in this table are those Office of Revenue Analysis (ORA) projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2021 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 2019. 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 2019 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 2019 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2020, 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 2021, 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 2022, FY 2023, and FY 2024. 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 2018 and FY 2019 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 2020-2024

	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024
	End of	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024
	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
TOTAL DEDICATED TAX REVENUE	315,675,051	653,092,597	5,007,305	658,099,902	745,271,349	27,497,323	772,768,672	789,311,721	843,054,053	869,594,485
West End Library / Firehouse Maintenance										
Fund (AMO 2225)	2,309,318	287,296	0	287,296	1,492,990	20,786	1,513,776	300,956	211,346	217,686
Deed Recordation Tax		143,648			746,495			150,478	105,673	108,843
Deed Transfer Tax		143,648			746,495			150,478	105,673	108,843
Commission on the Arts and Humanities										
(BX0 0110)	4,888,431	29,475,109	2,000,000	31,475,109	34,959,953	2,888,431	37,848,384	38,200,883	39,268,354	40,725,291
General Sales Tax		29,475,109			34,959,953			38,200,883	39,268,354	40,725,291
Alcoholic Beverage Regulation Administration										
(LQ0 0110)	238,794	1,170,000	0	1,170,000	1,170,000	23,826	1,193,826	1,170,000	1,170,000	1,170,000
General Sales Tax		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000
Healthy Schools Fund (GDO 0111)										
(GDO 0111)	515,997	5,110,000	409,765	5,519,765	5,110,000	106,232	5,216,232	5,110,000	5,110,000	5,110,000
General Sales Tax		5,110,000			5,110,000			5,110,000	5,110,000	5,110,000
Nursing Facility Quality of Care Fund (HTO 0110)										
(HTO 0110)	5,956,906	15,345,372	0	15,345,372	15,652,280	5,562,637	21,214,917	15,965,325	16,284,632	16,610,325
Healthcare Provider Tax		15,345,372			15,652,280			15,965,325	16,284,632	16,610,325
Healthy DC Fund (HTO 0111)										
(HTO 0111)	1,715,872	49,665,409	0	49,665,409	55,039,210	0	55,039,210	56,370,893	57,773,079	58,955,112
General Sales Tax		1,141,365			1,358,224			1,616,287	1,923,381	1,988,420
Insurance Premiums Tax		48,524,044			53,680,986			54,754,606	55,849,698	56,966,692
Stevie Sellows Quality Improvement Fund										
(HTO 0112)	1,412,695	5,077,086	40,021	5,117,107	5,077,086	0	5,077,086	5,077,086	5,077,086	5,077,086
ICF-IDD Assessment		5,077,086			5,077,086			5,077,086	5,077,086	5,077,086
Hospital Fund (HTO 0114)										
(HTO 0114)	98,580	8,814,004	0	8,814,004	8,454,037	0	8,454,037	8,623,118	8,795,581	8,971,492
Medicaid Hospital Inpatient Fee		8,814,004			8,454,037			8,623,118	8,795,581	8,971,492

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2020-2024

	FY 2019									
	End of	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024
	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
Hospital Provider Fee Fund (HTO 0115)	52,938	6,672,931	0	6,672,931	6,672,931	0	6,672,931	6,672,931	6,672,931	6,672,931
Medicaid Hospital Outpatient Fee		6,672,931			6,672,931			6,672,931	6,672,931	6,672,931
Gambling Addiction Treatment & Research (RMO 1118)	0	0	0	0	200,000	0	200,000	200,000	200,000	200,000
Sports Wagering		0			200,000			200,000	200,000	200,000
WMATA Operating (KEO 0110)	2,557,519	58,557,657	2,557,519	61,115,176	77,295,302	0	77,295,302	81,101,058	84,043,408	85,221,608
General Sales Tax (parking)		58,557,657			77,295,302			81,101,058	84,043,408	85,221,608
Repayment of Revenue Bonds (DT0 0110)	0	7,839,039	0	7,839,039	5,691,190	0	5,691,190	5,690,940	5,684,940	5,693,190
Deed Recordation Tax		2,860,383			2,076,650			2,076,564	2,074,375	2,077,385
Deed Transfer Tax		4,898,546			3,556,380			3,556,218	3,552,468	3,557,624
Economic Interest		80,110			58,160			58,158	58,097	58,181
Convention Center Fund (EZ0 0110)	0	66,404,683	0	66,404,683	93,144,816	0	93,144,816	105,389,044	119,297,157	125,262,015
General Sales Tax (Convention Center)		63,134,583			89,444,083			101,133,201	114,402,938	120,123,085
General Sales Tax (Destination DC)		3,270,100			3,700,733			4,255,843	4,894,219	5,138,930
Highway Transportation Fund (KZ0 0110)	0	18,510,000	0	18,510,000	24,642,000	0	24,642,000	27,227,000	27,445,000	27,664,000
Motor Fuel Tax		18,510,000			24,642,000			27,227,000	27,445,000	27,664,000
WMATA Capital (PA0 0110)	0	178,500,000	0	178,500,000	183,855,000	0	183,855,000	189,370,650	195,051,770	200,903,323
General Sales Tax		178,500,000			183,855,000			189,370,650	195,051,770	200,903,323
Sub Total - GENERAL FUND	19,747,051	451,428,586	5,007,305	456,435,891	518,456,797	8,601,912	527,058,707	546,469,884	572,085,284	588,454,059

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2020-2024

	FY 2019	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024
	End of	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024
	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
Ballpark Fund (BKO 0610)	0	56,475,477	0	56,475,477	64,915,922	0	64,915,922	65,213,143	65,530,848	65,869,886
General Sales Tax		13,250,000			18,000,000			18,000,000	18,000,000	18,000,000
Public Utility Tax		6,399,241			7,324,558			7,690,786	8,075,325	8,479,092
Toll Telecommunications Tax		1,841,177			2,191,364			2,122,357	2,055,523	1,990,794
Ballpark Fee		34,985,059			37,400,000			37,400,000	37,400,000	37,400,000
Tax Increment Financing Program (TXO 0610 / 6116)	65,953,000	43,986,068	0	43,986,068	47,897,148	8,443,110	56,340,258	50,510,063	68,851,083	74,093,216
Real Property Tax		18,058,101			18,283,663			19,280,292	24,134,234	27,040,613
General Sales Tax		25,927,967			29,613,485			31,229,771	44,716,849	47,052,603
Repayment of PILOT Financing (TYO 0610 / 6115)	87,035,000	42,914,227	0	42,914,227	40,539,317	10,452,301	50,991,618	42,481,194	49,223,019	50,959,137
Real Property Tax		31,686,712			28,084,557			28,932,973	34,621,175	35,657,113
General Sales Tax		11,227,515			12,454,760			13,548,221	14,601,844	15,302,024
Housing Production Trust Fund (UZO 0610)	142,940,000	58,288,239	0	58,288,239	73,462,167	0	73,462,167	84,637,437	87,363,819	90,218,187
Deed Recordation Tax		36,258,314			42,560,627			48,826,553	50,384,750	51,937,746
Deed Transfer Tax		21,479,461			30,304,750			35,214,091	36,382,215	37,541,434
Economic Interest		550,464			596,790			596,793	596,854	739,007
Sub Total - ENTERPRISE FUND	295,928,000	201,664,011	0	201,664,011	226,814,554	18,895,411	245,709,965	242,841,837	270,968,769	281,140,426

Table 3-16A

**Dedicated Tax Revenue Funds, Revenues and Fund Balances,
Fiscal Years 2018 and 2019**

	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE	560,015,719	325,070,382	804,848,314	315,675,051
West End Library / Firehouse Maintenance Fund (AMO 2225)	2,253,999	2,187,869	249,231	2,309,318
Deed Recordation Tax	1,152,253		124,616	
Deed Transfer Tax	1,101,746		124,616	
Commission on the Arts and Humanities (BX0 0110)	0	0	31,955,975	4,888,431
General Sales Tax	0		31,955,975	
Alcoholic Beverage Regulation Administration (LQ0 0110)	1,170,000	336,968	1,170,000	238,794
General Sales Tax	1,170,000		1,170,000	
Healthy Schools Fund (GDO 0111)	4,666,000	2,520,384	4,266,000	515,997
General Sales Tax	4,666,000		4,266,000	
Nursing Facility Quality of Care Fund (HTO 0110)	16,799,611	6,420,420	14,337,865	5,956,906
Healthcare Provider Tax	16,799,611		14,337,865	
Healthy DC Fund (HTO 0111)	47,947,915	0	48,730,794	1,715,872
General Sales Tax	861,729		1,158,202	
Insurance Premiums Tax	47,086,187		47,572,592	
Stevie Sellows Quality Improvement Fund (HTO 0112)	5,752,319	1,954,627	4,863,693	1,412,695
ICF-IDD Assessment	5,752,319		4,863,693	
Hospital Fund (HTO 0114)	8,947,654	147,654	8,452,346	98,580
Medicaid Hospital Inpatient Fee	8,947,654		8,452,346	
Hospital Provider Fee Fund (HTO 0115)	5,511,350	69,577	5,344,929	52,938
Medicaid Hospital Outpatient Fee	5,511,350		5,344,929	
Gambling Addiction Treatment & Research (RMO 1118)	0	0	0	0
Sports Wagering	0		0	
WMATA Operating (KEO 0110)	78,505,982	3,231,882	79,782,382	2,557,519
General Sales Tax (parking)	78,505,982		79,782,382	

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Table 3-16A (Continued)

**Dedicated Tax Revenue Funds, Revenues and Fund Balances,
Fiscal Years 2018 and 2019**

	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance
WMATA Capital (PA0 0110)	0	0	178,500,000	0
General Sales Tax	0		178,500,000	
Repayment of Revenue Bonds (DT0 0110)	7,822,389	0	7,828,539	0
Deed Recordation Tax	5,404,251		2,936,736	
Deed Transfer Tax	2,418,137		4,891,803	
Convention Center Fund (EZ0 0110)	141,448,103	0	147,633,377	0
General Sales Tax	141,448,103		147,633,377	
Highway Transportation Fund (KZ0 0110)	26,267,504	0	27,935,269	0
Motor Fuel Tax	26,267,504		27,935,269	
Sub Total - GENERAL FUND	347,092,827	16,869,382	561,050,400	19,747,051
Ballpark Fund (BKO 0610)	66,938,387	0	71,762,130	0
General Sales Tax	20,293,861		16,150,002	
Public Utility Tax	8,089,428		8,180,079	
Toll Telecommunications Tax	2,337,675		2,336,182	
Ballpark Fee	36,217,422		45,095,867	
Tax Increment Financing Program (TX0 0610 / 6116)	50,495,054	61,784,000	48,675,782	65,953,000
Real Property Tax	17,945,007		17,943,591	
General Sales Tax	32,550,047		30,732,191	
Repayment of PILOT Financing (TY0 0610 / 6115)	34,417,826	79,020,000	49,038,463	87,035,000
Real Property Tax	26,700,026		34,698,497	
General Sales Tax	7,717,800		14,339,967	
Housing Production Trust Fund (UZ0 0610)	61,071,625	167,397,000	74,321,539	142,940,000
Deed Recordation Tax	33,396,391		45,578,153	
Deed Transfer Tax	27,675,234		28,743,385	
Sub Total - ENTERPRISE FUND	212,922,891	308,201,000	243,797,914	295,928,000

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

Table 3-17, which follows, reports the certified revenues and fund balance use for the District's Special Purpose (O-type) Revenue funds. The revenues reported in this table are District agency projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2021 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 2019. 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 2019 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 2019 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2020, 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 2021, 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 2022, FY 2023, and FY 2024. 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 2018 and FY 2019 for the District's Special Purpose Revenue funds. The table also identifies whether the fund is lapsing or non-lapsing. For the non-lapsing funds, the "Classification" column indicates whether the fund balance is Committed or Restricted. This classification is based on Statement No. 54 of the Governmental Accounting Standards Board (GASB): "The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority."

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

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

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

Table 3-17
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
A. Governmental Direction and Support										
Council of the District of Columbia (AB0)	10,770	0	0	0	0	0	0	0	0	0
0629 Council Reimbursement Fund	10,770	0	0	0	0	0	0	0	0	0
Office of the City Administrator (AE0)	8,735	0	0	0	0	0	0	0	0	0
1243 Public-Private Partnership Admin Fund	8,735	0	0	0	0	0	0	0	0	0
Board of Ethics and Government Accountability (AG0)	243,155	150,000	3,487	153,487	150,000	31,384	181,384	190,453	199,971	209,975
0601 Board of Ethics and Accountability Fund (Fines)	27,355	60,000	0	60,000	60,000	0	60,000	63,000	66,150	69,458
0602 Lobbying Registration Fee Fund	215,800	90,000	3,487	93,487	90,000	31,384	121,384	127,453	133,821	140,517
Department of General Services (AM0)	253,210	6,094,274	0	6,094,274	5,129,566	100,000	5,229,566	8,396,513	8,396,513	8,396,513
1150 Utility Payments for Non-DC Agencies	0	3,900,199	0	3,900,199	4,194,333	0	4,194,333	4,592,977	4,592,977	4,592,977
1440 RFK & DC Armory Maintenance Fund	0	1,687,202	0	1,687,202	300,000	0	300,000	2,908,918	2,908,918	2,908,918
1460 Eastern Market Enterprise Fund	253,210	506,873	0	506,873	635,233	100,000	735,233	894,618	894,618	894,618
1500 Facilities Service Request Fund	0	0	0	0	0	0	0	0	0	0
Office of Finance and Resource Management (AS0)	0	273,210	0	273,210	300,351	0	300,351	300,351	300,351	300,351
1150 Utilities Payment for Non-DC Agencies	0	273,210	0	273,210	300,351	0	300,351	300,351	300,351	300,351
Office of the Chief Financial Officer (AT0)	8,786,089	26,705,688	0	26,705,688	45,339,334	0	45,339,334	45,696,991	51,098,153	56,446,153
0602 Payroll Service Fees	0	359,128	0	359,128	363,753	0	363,753	362,000	365,000	368,000
0603 Service Contracts	0	1,085,000	0	1,085,000	1,121,544	0	1,121,544	1,200,000	1,250,000	1,300,000
0605 Dishonored Check Fees	0	275,000	0	275,000	283,779	0	283,779	292,000	300,000	305,000
0606 Recorder of Deeds Surcharge	1,203,186	1,400,000	0	1,400,000	1,400,000	0	1,400,000	1,410,000	1,420,000	1,430,000
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	5,600,000	5,700,000
0611 Tax Collection Fees	0	2,500,000	0	2,500,000	13,916,665	0	13,916,665	14,000,000	14,200,000	14,300,000
0613 Unclaimed Property Contingency Fund	0	4,094,838	0	4,094,838	4,094,838	0	4,094,838	4,094,838	4,100,000	4,150,000
0614 Defined Contribution Plan Administration	0	342,584	0	342,584	343,720	0	343,720	355,000	365,000	375,000
0619 DC Lottery Reimbursement	0	1,666,002	0	1,666,002	1,699,322	0	1,699,322	1,700,000	1,710,000	1,725,000
0623 OPEB Trust Administration	0	650,000	0	650,000	1,630,017	0	1,630,017	1,630,017	1,630,017	1,630,017
0626 Tobacco Fund Reimbursement	0	140,000	0	140,000	142,560	0	142,560	145,000	150,000	155,000
6115 OFT Central Collections Unit (CCU) O Type	7,582,903	8,685,000	0	8,685,000	14,835,000	0	14,835,000	15,000,000	20,000,000	25,000,000

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
A. Governmental Direction and Support (continued)										
Office of the Secretary (BA0)	0	567,282	0	567,282	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000
1243 Distribution Fees	0	567,282	0	567,282	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000
D.C. Department of Human Resources (BE0)	0	526,750	0	526,750	601,830	0	601,830	619,884	638,481	657,635
0615 Defined Benefits Retirement Program	0	310,500	0	310,500	369,158	0	369,158	380,233	391,640	403,389
0639 Agreement with Independent Agencies	0	100,250	0	100,250	111,873	0	111,873	115,229	118,686	122,247
1555 Reimbursables from Other Governments	0	116,000	0	116,000	120,798	0	120,798	124,422	128,155	132,000
Office of the Attorney General (CB0)	20,413,387	8,800,000	10,174,977	18,974,977	8,900,000	8,490,584	17,390,584	8,900,000	8,900,000	8,900,000
0603 Child Support - TANF/AFDC Collections	9,274,501	2,500,000	3,874,977	6,374,977	2,500,000	3,890,584	6,390,584	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	10,900	0	0	0	0	0	0	0	0	0
0616 Litigation Support Fund	10,924,374	5,300,000	6,300,000	11,600,000	5,400,000	4,600,000	10,000,000	5,400,000	5,400,000	5,400,000
0617 Attorney General Restitution Fund	201,185	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Office of Contracting and Procurement (PO0)	0	1,793,409	0	1,793,409	1,881,172	0	1,881,172	1,968,184	2,055,407	2,222,847
4010 DC Surplus Personal Property Sales Oper.	0	1,566,487	0	1,566,487	1,647,421	0	1,647,421	1,727,421	1,807,421	1,967,421
4011 Assessment from Independent Agencies	0	226,922	0	226,922	233,751	0	233,751	240,763	247,986	255,426
Captive Insurance Agency (RJ0)	1,322,803	3,729,568	115,934	3,845,502	551,568	115,934	667,502	773,000	773,000	773,000
0640 Subrogation Fund	696,489	3,678,000	0	3,678,000	500,000	0	500,000	678,000	678,000	678,000
1240 Captive Insurance Fund	626,314	51,568	115,934	167,502	51,568	115,934	167,502	95,000	95,000	95,000
Office of the Chief Technology Officer (TO0)	2,756,519	10,100,000	1,200,000	11,300,000	10,153,707	0	10,153,707	10,443,216	10,965,377	11,513,646
0602 DC NET Services Support	2,756,519	10,100,000	1,200,000	11,300,000	9,981,870	0	9,981,870	10,262,787	10,775,927	11,314,723
1200 SERVUS Program	0	0	0	0	171,837	0	171,837	180,429	189,450	198,923
Office of Veterans' Affairs (VA0)	25,668	2,286	0	2,286	5,000	0	5,000	5,000	5,000	5,000
0600 Office of Veterans Affairs Fund	25,668	2,286	0	2,286	5,000	0	5,000	5,000	5,000	5,000
Sub-total: Governmental Direction and Support	33,820,335	58,742,467	11,494,397	70,236,864	74,112,527	8,737,902	82,850,429	78,393,592	84,432,253	90,525,120

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
B. Economic Development and Regulation										
Office of Planning (BD0)	191,250	100,000	50,000	150,000	100,000	50,000	150,000	100,000	100,000	100,000
2001 Historic Landmark & Historic District Filing Fees	191,250	100,000	50,000	150,000	100,000	50,000	150,000	100,000	100,000	100,000
Commission on the Arts and Humanities (BX0)	332,754	0	133,000	133,000	0	0	0	0	0	0
0600 Special Purpose Revenue	332,754	0	133,000	133,000	0	0	0	0	0	0
Office of Cable TV, Film, Music, and Entertainment (C10)	1,698,482	11,954,041	1,698,482	13,652,523	11,595,419	0	11,595,419	13,200,000	13,200,000	13,200,000
0600 Special Purpose Revenue	1,698,482	11,954,041	1,698,482	13,652,523	11,595,419	0	11,595,419	13,200,000	13,200,000	13,200,000
Office of the Tenant Advocate (CQ0)	432,465	426,000	234,065	660,065	345,000	198,397	543,397	345,000	345,000	345,000
6000 Rental Unit Fee Fund	432,465	426,000	234,065	660,065	345,000	198,397	543,397	345,000	345,000	345,000
Dept. of Housing and Community Development (DB0)	5,254,247	2,659,417	336,000	2,995,417	3,700,000	890,022	4,590,022	4,300,000	4,300,000	4,300,000
0602 Home Purchase Assistance Program Repayment	378,323	1,165,698	336,000	1,501,698	1,300,000	0	1,300,000	1,800,000	1,800,000	1,800,000
0610 DHCD Unified Fund	4,875,924	1,493,719	0	1,493,719	2,400,000	890,022	3,290,022	2,500,000	2,500,000	2,500,000
Office of the Deputy Mayor for Econ. Develop. (EB0)	15,591,321	4,094,639	14,721,666	18,816,305	5,092,000	247,394	5,339,394	8,155,000	8,455,000	8,655,000
0419 H Street NE Retail Priority Area Grant Fund	324,764	0	0	0	0	0	0	0	0	0
0603 St. Elizabeth's Redevelopment Fund	60,041	0	0	0	0	0	0	855,000	855,000	855,000
0609 Industrial Revenue Bond Program	419,283	900,000	419,283	1,319,283	1,200,000	0	1,200,000	2,000,000	2,300,000	2,500,000
0616 Walter Reed Redevelopment Fund	2,169,712	474,639	2,169,712	2,644,351	900,000	0	900,000	900,000	900,000	900,000
0617 Walter Reed Reinvestment Fund	236,920	0	0	0	0	0	0	0	0	0
0632 AWC & NCRC Development (ED Special Account)	12,380,600	2,720,000	12,132,671	14,852,671	2,992,000	247,394	3,239,394	4,400,000	4,400,000	4,400,000
Dept. of Small and Local Business Development (EN0)	451,523	468,000	451,523	919,523	0	0	0	0	0	0
0632 Small Business Capital Access Fund	407,444	468,000	407,444	875,444	0	0	0	0	0	0
6160 Streetscape Loan Relief Fund	44,080	0	44,080	44,080	0	0	0	0	0	0
Business Improvements Districts Transfer (ID0)	0	22,500,000	0	22,500,000	50,000,000	0	50,000,000	51,900,000	53,900,000	55,900,000
2003 Business Improvement Districts (BIDS)	0	22,500,000	0	22,500,000	50,000,000	0	50,000,000	51,900,000	53,900,000	55,900,000
Sub-total: Economic Development and Regulation	23,952,042	42,202,096	17,624,736	59,826,833	70,832,419	1,385,813	72,218,232	78,000,000	80,300,000	82,500,000

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
C. Public Safety and Justice										
Metropolitan Police Department (FA0)	340,257	5,089,543	0	5,089,543	7,400,000	0	7,400,000	7,450,000	7,450,000	7,450,000
1555 Reimbursable from Other Governments	0	1,401,985	0	1,401,985	1,900,000	0	1,900,000	1,950,000	1,950,000	1,950,000
1614 Miscellaneous	0	3,687,558	0	3,687,558	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000
7278 Asset Forfeiture	340,257	0	0	0	0	0	0	0	0	0
Fire and Emergency Medical Services Dept. (FB0)	2,994,108	1,928,000	1,989,064	3,917,064	2,537,500	1,000,000	3,537,500	2,037,500	2,037,500	2,037,500
0601 FEMS Reform Fund	2,989,064	1,000,000	1,989,064	2,989,064	1,500,000	1,000,000	2,500,000	1,000,000	1,000,000	1,000,000
1200 Automated Ext Defib Reg Fee Fund	5,044	0	0	0	500	0	500	500	500	500
1555 Reimbursable from Other Governments	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
1613 Other Revenue (CPR Training)	0	28,000	0	28,000	37,000	0	37,000	37,000	37,000	37,000
6100 Special Events	0	400,000	0	400,000	500,000	0	500,000	500,000	500,000	500,000
District of Columbia National Guard (FK0)	147,514	150,000	0	150,000	147,513	0	147,513	147,513	147,513	147,513
1555 Reimbursable from Other Governments	147,514	150,000	0	150,000	147,513	0	147,513	147,513	147,513	147,513
Department of Corrections (FLO)	9,197,959	23,921,152	4,178,904	28,100,056	25,141,722	4,648,665	29,790,387	24,941,722	24,941,722	24,941,722
0600 Corrections Trustee Reimbursement	8,645,832	21,735,428	4,045,832	25,781,260	22,941,722	4,600,000	27,541,722	22,941,722	22,941,722	22,941,722
0601 Concession Income	119,697	2,003,000	0	2,003,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
0602 Welfare Account	164,411	182,724	133,072	315,796	200,000	48,665	248,665	0	0	0
0605 Correction Reimbursement - Juveniles	268,020	0	0	0	0	0	0	0	0	0
Office of Victim Services and Justice Grants (FO0)	7,173,353	3,950,304	3,006,865	6,957,169	1,723,723	4,257,691	5,981,414	1,080,000	1,080,000	1,080,000
0620 Crime Victims Assistance Fund	7,148,830	3,950,304	2,982,342	6,932,646	1,723,723	4,257,691	5,981,414	1,080,000	1,080,000	1,080,000
0621 Dom. Violence Shelter & Transition Housing Fund	24,523	0	24,523	24,523	0	0	0	0	0	0
Office of Unified Communications (UC0)	30,552,783	11,704,100	9,223,418	20,927,518	11,593,700	11,277,437	22,871,137	11,698,500	11,703,405	11,708,457
1555 Reimbursable from Other Governments	0	154,100	0	154,100	158,700	0	158,700	163,500	168,405	173,457
1630 911 & 311 Assessments	30,147,998	11,000,000	9,223,418	20,223,418	11,000,000	11,277,437	22,277,437	11,000,000	11,000,000	11,000,000
1631 Prepaid Wireless 911 Charges	404,785	550,000	0	550,000	435,000	0	435,000	535,000	535,000	535,000
Sub-total: Public Safety and Justice	50,405,972	46,743,099	18,398,251	65,141,350	48,544,158	21,183,793	69,727,951	47,355,235	47,360,140	47,365,192

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
D. Public Education System										
District of Columbia Public Library (CE0)	360,966	1,020,000	110,000	1,130,000	1,030,000	200,000	1,230,000	1,130,000	1,130,000	1,130,000
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
6150 SLD E-Rate Reimbursement	311,350	990,000	110,000	1,100,000	900,000	200,000	1,100,000	1,000,000	1,000,000	1,000,000
6160 Revenue Generating Activities	11,693	30,000	0	30,000	130,000	0	130,000	130,000	130,000	130,000
6170 Library Collections - Online Book Sales	24,742	0	0	0	0	0	0	0	0	0
Department of Employment Services (CF0)	19,451,217	40,729,800	5,503,364	46,233,164	56,675,953	5,214,777	61,890,730	56,599,647	56,599,647	56,599,647
0600 Special Purpose Revenue Fund	0	20,520	0	20,520	20,520	0	20,520	20,520	20,520	20,520
0610 Workers' Compensation Special Fund	11,455,578	0	2,000,000	2,000,000	0	2,300,000	2,300,000	0	0	0
0611 Workers' Compensation Administration Fund	0	15,896,423	0	15,896,423	20,205,864	0	20,205,864	20,084,592	20,084,592	20,084,592
0612 UI Interest/Penalties	2,848,823	3,099,875	1,000,000	4,099,875	3,018,299	499,424	3,517,723	3,250,000	3,250,000	3,250,000
0618 Wage Theft	327,360	200,000	178,205	378,205	250,000	46,077	296,077	250,000	250,000	250,000
0619 DC Jobs Trust Fund	125,000	125,000	0	125,000	150,000	0	150,000	150,000	150,000	150,000
0620 Universal Paid Leave Administration Fund	0	12,400,000	0	12,400,000	24,296,470	0	24,296,470	20,744,535	20,744,535	20,744,535
0624 UI Administrative Assessment	4,694,456	8,987,983	2,325,159	11,313,142	8,734,800	2,369,277	11,104,077	12,100,000	12,100,000	12,100,000
District of Columbia Public Schools (GA0)	14,713,377	5,149,019	7,309,016	12,458,035	8,385,294	3,651,779	12,037,073	9,445,726	10,390,338	11,469,764
0602 ROTC	1,472,791	897,709	0	897,709	833,081	0	833,081	861,406	890,694	920,978
0607 Custodial	0	116,300	0	116,300	467,009	0	467,009	491,760	517,823	545,268
0609 Security	0	326,206	0	326,206	1,086,674	0	1,086,674	1,218,978	1,379,883	1,562,027
0611 Cafeteria	0	1,095,169	0	1,095,169	1,305,250	0	1,305,250	1,435,774	1,579,352	1,737,287
0613 Vending Machine Sales	0	23,679	0	23,679	71,941	0	71,941	81,725	92,839	105,466
0621 Parking Fees	0	189,561	0	189,561	189,561	0	189,561	182,724	194,996	208,029
0633 DHHS Afterschool Program - Copayment	1,139,425	272,684	0	272,684	727,500	0	727,500	1,226,427	1,524,448	1,894,889
0634 E-Rate Education Fund	3,589,309	0	3,084,028	3,084,028	1,298,856	0	1,298,856	1,363,799	1,431,989	1,503,588
0640 DCPS Nonprofit School Fund Service	8,511,853	1,677,711	4,224,988	5,902,699	1,855,422	3,651,779	5,507,201	2,033,133	2,228,314	2,442,232
0641 DCPS School Facility Fund	0	550,000	0	550,000	550,000	0	550,000	550,000	550,000	550,000
District of Columbia Public Charter School Board (GB0)	5,003,007	9,143,799	1,073,994	10,217,793	9,437,606	649,646	10,087,252	9,574,430	9,574,430	9,574,430
6632 Administrative Fees	5,003,007	9,143,799	1,073,994	10,217,793	9,437,606	649,646	10,087,252	9,574,430	9,574,430	9,574,430

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
D. Public Education System (continued)										
Office of the State Superintendent of Education (GD0)	14,453,360	1,310,000	0	1,310,000	1,125,000	45,467	1,170,467	1,545,000	1,545,000	1,545,000
0603 State Superintendent of Education Fees	0	280,000	0	280,000	280,000	0	280,000	310,000	310,000	310,000
0610 Charter School Credit Enhancement Fund	13,303,843	0	0	0	0	0	0	0	0	0
0618 Student Residency Verification Fund	984,158	600,000	0	600,000	412,000	45,467	457,467	720,000	720,000	720,000
0620 Child Development Facilities Fund	165,358	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
6007 Site Evaluation	0	330,000	0	330,000	333,000	0	333,000	415,000	415,000	415,000
District of Columbia State Athletics Commission (GL0)	82,238	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
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
Department of Parks and Recreation (HA0)	1,834,947	421,910	1,834,947	2,256,857	2,945,000	0	2,945,000	3,100,000	3,200,000	3,300,000
0602 Enterprise Fund Account	1,834,947	421,910	1,834,947	2,256,857	2,945,000	0	2,945,000	3,100,000	3,200,000	3,300,000
Sub-total: Public Education Systems	55,899,112	57,874,529	15,831,320	73,705,849	79,698,853	9,761,669	89,460,522	81,494,802	82,539,414	83,718,841
E. Human Support Services										
Department of Health (HC0)	12,707,267	22,544,509	3,112,125	25,656,634	24,609,533	6,523,385	31,132,918	25,266,881	25,769,219	26,281,603
0605 SHPDA Fees	360,358	1,534,854	0	1,534,854	1,208,439	313,007	1,521,446	1,232,608	1,257,260	1,282,406
0606 Vital Records Revenue	0	2,724,215	0	2,724,215	2,698,529	0	2,698,529	2,752,500	2,807,550	2,863,701
0632 Pharmacy Protection	2,127,541	3,202,799	0	3,202,799	2,578,024	1,841,425	4,419,449	2,629,584	2,682,176	2,735,819
0633 Radiation Protection	0	412,160	0	412,160	237,038	0	237,038	241,778	246,614	251,546
0641 Other Medical Licenses and Fees	0	744,318	0	744,318	596,724	0	596,724	608,659	620,832	633,249
0643 Board of Medicine	8,533,074	9,416,380	2,909,125	12,325,505	13,855,201	4,304,994	18,160,195	14,132,305	14,414,951	14,703,250
0655 SHPDA Admission Fee	(0)	545,000	0	545,000	464,646	0	464,646	473,939	483,417	493,086
0656 EMS Fees	0	164,000	0	164,000	207,165	0	207,165	211,308	215,534	219,845
0661 ICF/MR Fees and Fines	103,452	188,333	0	188,333	153,273	63,959	217,232	150,000	150,000	150,000
0662 Civic Monetary Penalties	1,575,845	0	203,000	203,000	0	0	0	0	0	0
0673 DOH - Regulatory Enforcement Fund	6,998	0	0	0	0	0	0	0	0	0
0676 Communicable and Chronic Disease Fund	0	3,612,451	0	3,612,451	2,610,494	0	2,610,494	2,834,200	2,890,884	2,948,701

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
E. Human Support Services (continued)										
Department of Health Care Finance (HTO)	3,499,804	3,343,696	591,865	3,935,561	4,527,918	2,068,792	6,596,710	5,127,806	5,138,127	5,148,526
0631 Medicaid Collections - 3rd Party Liability	1,910,675	1,941,754	0	1,941,754	2,500,000	1,526,083	4,026,083	2,500,000	2,500,000	2,500,000
0632 Bill of Rights - Grievance and Appeals	1,546,210	1,386,598	591,865	1,978,463	1,984,499	499,792	2,484,291	2,491,870	2,499,472	2,507,098
0634 Assessment Fund	42,918	15,344	0	15,344	43,419	42,918	86,337	135,936	138,655	141,428
Department of Human Services (JA0)	137,686	725,000	0	725,000	1,000,000	0	1,000,000	1,150,000	1,150,000	1,150,000
0603 SSI Payback	137,686	675,000	0	675,000	800,000	0	800,000	950,000	950,000	950,000
0613 Food Stamps Collection - Fraud	0	50,000	0	50,000	200,000	0	200,000	200,000	200,000	200,000
Department on Disabilities Services (JM0)	1,864,305	13,706,485	0	13,706,485	12,934,614	1,820,000	14,754,614	11,100,000	11,150,000	11,200,000
0610 Vocational Rehab. Service Reimbursement	0	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
0611 Cost of Care - Non-Medicaid Clients	1,827,470	12,406,485	0	12,406,485	11,634,614	1,820,000	13,454,614	9,800,000	9,850,000	9,900,000
0616 Randolph Shepherd Unassigned Facilities	36,834	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
Child and Family Services Agency (RLO)	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
0601 H.U.M.N. - Human Res. - ES	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Department of Behavioral Health (RMO)	343,129	2,486,671	0	2,486,671	2,719,520	0	2,719,520	2,714,080	2,714,080	2,714,080
0610 DMH Federal Beneficiary Reimbursement	0	1,903,997	0	1,903,997	2,125,320	0	2,125,320	2,189,080	2,189,080	2,189,080
0629 Agreements with Independent Agencies	36,943	0	0	0	0	0	0	0	0	0
0640 DMH Medicare and 3rd Party Reimbursement	306,186	569,200	0	569,200	569,200	0	569,200	500,000	500,000	500,000
0641 DMH Enterprise Fund	0	13,474	0	13,474	25,000	0	25,000	25,000	25,000	25,000
Sub-total: Human Support Services	18,552,190	43,806,361	3,703,990	47,510,351	46,791,585	10,412,178	57,203,763	46,358,767	46,921,425	47,494,209

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
F. Operations and Infrastructure										
Dept. of Consumer and Regulatory Affairs (CRO)	15,857,525	40,465,401	4,317,045	44,782,446	40,896,297	5,353,733	46,250,030	41,114,334	42,258,334	41,114,334
6006 Nuisance Abatement	3,237,232	5,825,431	1,874,569	7,700,000	6,052,100	1,362,613	7,414,713	6,052,100	6,052,100	6,052,100
6008 Real Estate Guarantee and Education Fund	1,394,298	500,000	350,000	850,000	150,000	230,250	380,250	150,000	150,000	150,000
6009 Real Estate Appraisal Fee	100,943	205,000	5,000	210,000	51,000	4,240	55,240	51,000	51,000	51,000
6010 OPLA - Special Account	1,050,546	6,118,192	8,080	6,126,272	5,384,000	969,873	6,353,873	5,384,000	5,384,000	5,384,000
6013 Basic Business License Fund	3,005,655	13,654,800	817,197	14,471,997	13,070,904	2,188,403	15,259,307	13,284,263	14,428,263	13,284,263
6021 DC Combat Sports Commission Fund	0	213,978	0	213,978	45,323	48,023	93,346	50,000	50,000	50,000
6030 Green Building Fund	1,179,466	1,953,000	562,199	2,515,199	2,051,963	537,466	2,589,429	2,051,963	2,051,963	2,051,963
6040 Corporate Recordation Fund	5,176,503	6,000,000	0	6,000,000	6,000,000	0	6,000,000	6,000,000	6,000,000	6,000,000
6045 Vending Regulations Fund	712,882	495,000	700,000	1,195,000	1,175,661	12,865	1,188,525	1,175,661	1,175,661	1,175,661
6050 Expedited Building Permit Review Program	0	5,500,000	0	5,500,000	6,915,347	0	6,915,347	6,915,347	6,915,347	6,915,347
Public Service Commission (DHO)	1,128,418	14,795,588	897,206	15,692,793	16,932,365	18,236	16,950,601	17,459,119	17,982,892	18,522,378
0631 Operating - Utility Assessment	1,090,181	14,795,588	878,970	15,674,557	16,932,365	0	16,932,365	17,459,119	17,982,892	18,522,378
0661 Allocation from PJM Settlement Fund	38,236	0	18,236	18,236	0	18,236	18,236	0	0	0
Office of the People's Counsel (DJO)	392,525	9,314,748	392,000	9,706,748	9,880,144	0	9,880,144	10,374,098	10,892,802	11,437,442
0631 Advocate for Consumers	392,525	9,314,748	392,000	9,706,748	9,880,144	0	9,880,144	10,374,098	10,892,802	11,437,442
District Department of Transportation (KAO)	31,522,086	16,440,187	1,500,000	17,940,187	18,813,000	0	18,813,000	23,083,000	23,083,000	23,083,000
6000 General "O" Type Revenue Sources	0	209,733	0	209,733	250,000	0	250,000	500,000	500,000	500,000
6030 DC Circulator Bus System	0	0	0	0	1,600,000	0	1,600,000	2,800,000	2,800,000	2,800,000
6031 DC Circulator Bus System - NPS Mall Route	945,449	1,545,449	0	1,545,449	300,000	0	300,000	1,200,000	1,200,000	1,200,000
6140 Tree Fund	1,921,085	848,000	0	848,000	1,048,000	0	1,048,000	1,048,000	1,048,000	1,048,000
6555 Mall Tunnel Lighting	0	235,000	0	235,000	235,000	0	235,000	235,000	235,000	235,000
6901 DDOT Enterprise Fund - Non-Tax Revenues	197,148	4,800,000	0	4,800,000	4,800,000	0	4,800,000	6,000,000	6,000,000	6,000,000
6903 Bicycle Sharing Fund	7,287,505	5,040,000	1,500,000	6,540,000	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	3,262,005	0	3,262,005	2,880,000	0	2,880,000	3,600,000	3,600,000	3,600,000
6909 Transportation Infrastructure Mitigation	231,951	0	0	0	0	0	0	0	0	0
6910 Vision Zero Pedestrian and Bicycle Safety	549,349	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
6913 PEPCO Cost-Sharing Fund (DC PLUG)	20,389,599	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 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
F. Operations and Infrastructure (continued)										
Washington Metropolitan Area Transit Authority (KEO)	7,303,870	22,000,000	0	22,000,000	38,400,000	0	38,400,000	48,000,000	48,000,000	48,000,000
0601 Parking Meter WMATA	7,303,870	22,000,000	0	22,000,000	38,400,000	0	38,400,000	48,000,000	48,000,000	48,000,000
Department of Energy and Environment (KGO)	61,649,229	77,003,301	39,371,820	116,375,121	70,104,761	13,143,865	83,248,626	96,870,000	96,870,000	96,870,000
0602 Air Quality Construction Permits	229,029	33,656	28,118	61,774	33,656	167,316	200,972	63,000	63,000	63,000
0603 Fishing License	171,072	40,000	54,137	94,137	80,000	116,936	196,936	120,000	120,000	120,000
0609 LUST Trust Fund	291,384	0	40,000	40,000	0	0	0	0	0	0
0634 Soil Erosion/Sediment Control	707,593	953,981	402,215	1,356,196	953,981	284,068	1,238,049	1,400,000	1,400,000	1,400,000
0645 Pesticide Product Registration	1,682,060	2,200,000	730,518	2,930,518	2,200,000	926,208	3,126,208	2,200,000	2,200,000	2,200,000
0646 Storm Water Fees	1,421,316	1,712,432	974,588	2,687,020	1,712,432	446,729	2,159,161	2,500,000	2,500,000	2,500,000
0647 Mold Assessment and Remediation Fund	109,269	23,721	19,883	43,604	23,721	20,000	43,721	22,000	22,000	22,000
0650 Product Stewardship Fund	53,871	91,328	14,445	105,773	90,000	39,426	129,426	140,000	140,000	140,000
0654 Storm Water Permit Review	17,821,077	11,235,777	4,168,463	15,404,240	10,157,414	5,000,000	15,157,414	12,500,000	12,500,000	12,500,000
0655 Storm Water In Lieu Fee	16,098	0	0	0	0	15,932	15,932	385,000	385,000	385,000
0662 Renewable Energy Development Fund	29,458,110	8,374,202	25,958,110	34,332,312	12,095,800	3,500,000	15,595,800	21,000,000	21,000,000	21,000,000
0663 Clean Land Fund/Brownfield Revitalization	1,035,123	30,000	495,702	525,702	30,000	400,486	430,486	100,000	100,000	100,000
0667 Wetlands Fund	1,471,856	585,000	909,562	1,494,562	300,000	562,294	862,294	300,000	300,000	300,000
0670 Anacostia River Clean Up Fund	2,225,633	1,700,000	907,455	2,607,455	2,200,000	1,318,178	3,518,178	2,200,000	2,200,000	2,200,000
0680 Payments from Independent Agencies	0	561,252	0	561,252	113,841	0	113,841	50,000	50,000	50,000
6201 Economy II	(17,765)	43,030	0	43,030	43,030	0	43,030	45,000	45,000	45,000
6202 Residential Aid Discount (RAD)	(68,899)	211,264	0	211,264	225,087	0	225,087	225,000	225,000	225,000
6203 Residential Essential Services (RES)	(68,899)	211,264	0	211,264	225,087	0	225,087	220,000	220,000	220,000
6204 WASA Utility Discount Program	(68,778)	211,264	0	211,264	225,087	0	225,087	225,000	225,000	225,000
6400 DC Municipal Aggregation Program	169,412	112,500	111,902	224,402	125,000	0	125,000	130,000	130,000	130,000
6500 Benchmarking Enforcement Fund	162,603	45,581	15,469	61,050	84,355	45,000	129,355	45,000	45,000	45,000
6700 Sustainable Energy Trust Fund	4,104,763	41,090,152	3,916,191	45,006,343	31,137,282	188,572	31,325,854	45,000,000	45,000,000	45,000,000
6800 Energy Assistance Trust Fund	729,946	4,544,733	617,225	5,161,958	5,048,988	112,721	5,161,709	5,000,000	5,000,000	5,000,000
6900 Special Energy Assessment Fund	13,353	2,992,164	7,836	3,000,000	3,000,000	0	3,000,000	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 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
F. Operations and Infrastructure (continued)										
Department of Public Works (KTO)	3,840,155	9,217,310	2,350,000	11,567,310	11,710,607	464,393	12,175,000	11,475,000	11,475,000	11,475,000
6000 General "O" Type Revenue Sources	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
6010 Super Can Program	37,751	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
6052 Solid Waste Diversion Fund	113,762	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6082 Solid Waste Disposal Fee Fund	3,688,643	6,404,286	2,350,000	8,754,286	8,535,607	464,393	9,000,000	8,500,000	8,500,000	8,500,000
6591 Clean City Fund	0	1,838,024	0	1,838,024	2,200,000	0	2,200,000	2,000,000	2,000,000	2,000,000
Department of Motor Vehicles (KVO)	3,433,046	8,294,569	767,815	9,062,384	8,888,663	1,283,911	10,172,574	9,190,000	9,190,000	9,190,000
6000 General "O" Type Revenue Sources	0	2,814,118	0	2,814,118	2,915,000	0	2,915,000	2,915,000	2,915,000	2,915,000
6100 Fee - Out-of-State Vehicle Registration	0	31,314	0	31,314	24,526	0	24,526	25,000	25,000	25,000
6258 Motor Vehicle Inspection Station	3,433,046	5,449,138	767,815	6,216,952	5,949,137	1,283,911	7,233,048	6,250,000	6,250,000	6,250,000
Alcoholic Beverage Regulation Administration (LQO)	6,968,858	5,004,000	2,953,758	7,957,758	5,007,028	3,703,932	8,710,960	5,700,000	5,700,000	5,700,000
6017 ABC - Import and Class License Fees	6,968,858	5,004,000	2,953,758	7,957,758	5,007,028	3,703,932	8,710,960	5,700,000	5,700,000	5,700,000
Department of Insurance, Securities, and Banking (SRO)	14,246,976	25,707,996	2,491,186	28,199,181	30,882,070	2,000,000	32,882,070	30,260,143	30,856,705	31,502,476
2100 HMO Assessment	254,204	904,961	153,165	1,058,126	1,275,525	0	1,275,525	1,287,118	1,325,732	1,365,504
2200 Insurance Assessment	909,151	8,175,769	338,021	8,513,789	10,002,271	0	10,002,271	10,086,342	10,388,933	10,488,933
2350 Securities and Banking Fund	0	13,651,018	0	13,651,018	16,744,936	0	16,744,936	15,996,377	16,246,476	16,746,476
2800 Captive Insurance	0	2,976,248	0	2,976,248	2,859,339	0	2,859,339	2,890,305	2,895,565	2,901,564
2910 Foreclosure Mediation Fund	29,650	0	0	0	0	0	0	0	0	0
2950 Capital Access Fund	4,376,364	0	0	0	0	0	0	0	0	0
2951 Loan Participation Fund	8,677,608	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	0	0

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
F. Operations and Infrastructure (continued)										
Department of For-Hire Vehicles (TCO)	4,996,375	5,963,000	4,332,778	10,295,778	10,922,246	0	10,922,246	11,140,291	11,362,696	11,589,550
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	4,996,375	5,943,000	4,332,778	10,275,778	10,902,246	0	10,902,246	11,120,291	11,342,696	11,569,550
Sub-total: Operations and Infrastructure	151,339,064	234,206,099	59,373,606	293,579,706	262,437,182	25,968,070	288,405,251	304,665,984	307,671,429	308,484,180
G. Financing and Other										
DSO 6462 Public Space Rental Fees for Debt Service	0	5,983,000	0	5,983,000	7,777,000	0	7,777,000	8,089,000	8,412,000	8,749,000
EZO 6100 Convention Center Hotel Ground Lease Payment	0	3,729,981	0	3,729,981	4,212,863	0	4,212,863	4,305,546	4,400,269	4,497,074
KZO 6330 Transfer Dedicated Capital Revenue (ROW)	0	0	0	0	5,557,560	0	5,557,560	5,000,000	10,000,000	10,000,000
PAO 0632 DMPED Fund - Paygo	0	0	0	0	0	0	0	0	2,901,000	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	45,326,991	0	45,326,991	39,694,950	0	39,694,950	40,252,510	35,252,510	35,252,510
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	39,238,051	0	39,238,051	45,298,000	45,289,500	36,085,900
Sub-total: Financing and Other	0	91,091,972	0	91,091,972	102,532,424	0	102,532,424	108,997,056	112,307,279	100,636,484
District-Wide Total	333,968,717	574,666,623	126,426,301	701,092,924	684,949,149	77,449,424	762,398,573	745,265,437	761,531,941	760,724,026

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Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

						FY 2018	FY 2018	FY 2019	FY 2019
				Type	Classification	Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT						48,985,872	29,860,478	55,159,885	33,820,335
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	0629	COUNCIL REIMBURSEMENT FUND	Non-Lapsing	Committed	5,080	7,945	2,825	10,770
AE0	OFFICE OF THE CITY ADMINISTRATOR	0602	INDEPENDENT AGENCIES	Lapsing	Not Applicable	330,000		10,920	
		1243	PUBLIC-PRIVATE PARTNERSHIP ADMIN FUND	Non-Lapsing	Committed	20,000		10,000	8,735
AG0	BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	0601	BOARD OF ETHICS AND ACCOUNTABILITY FUND	Non-Lapsing	Committed	10,885	65,128	13,258	27,355
		0602	LOBBYING REGISTRATION FEE FUND	Non-Lapsing	Committed	109,252	102,078	115,301	215,800
AM0	DEPARTMENT OF GENERAL SERVICES	1150	UTILITY PAYMENTS FOR NON-DC AGENCIES	Lapsing	Not Applicable	3,844,177		4,213,341	
		1440	RFK & DC ARMORY MAINTENANCE FUND	Lapsing	Not Applicable	2,500,649		2,232,283	
		1460	EASTERN MARKET ENTERPRISE FUND	Non-Lapsing	Committed	975,700	266,149	896,018	253,210
		1500	FACILITIES SERVICE REQUEST FUND	Lapsing	Not Applicable	120,730			
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	1150	UTILITIES PAYMENT FOR NON-DC AGENCIES	Lapsing	Not Applicable	227,131		226,581	
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	0602	PAYROLL SERVICE FEES	Lapsing	Not Applicable	348,588		344,790	
		0603	SERVICE CONTRACTS	Lapsing	Not Applicable	1,083,648		1,121,544	
		0605	DISHONORED CHECK FEES	Lapsing	Not Applicable	319,760		408,917	
		0606	RECORDER OF DEEDS SURCHARGE	Non-Lapsing	Committed	1,277,022	1,021,046	1,288,076	1,203,186
		0608	DRUG PRE TRUST	Lapsing	Not Applicable	4,992		18,399	
		0610	BANK FEES	Lapsing	Not Applicable	3,138,794		4,976,504	
		0611	TAX COLLECTION FEES	Lapsing	Not Applicable	1,017,327		727,788	
		0612	TAX INCREMENT FINANCING (TIF)	Lapsing	Not Applicable	40,000		20,000	
		0613	UNCLAIMED PROPERTY CONTINGENCY FUND	Lapsing	Not Applicable	2,143,463		2,506,930	
		0614	DEFINED CONTRIBUTION PLAN ADMINISTRATION	Lapsing	Not Applicable	222,000		342,532	
		0619	DC LOTTERY REIMBURSEMENT	Lapsing	Not Applicable	831,192		887,667	
		0623	OPEB TRUST ADMINISTRATION	Lapsing	Not Applicable			403,246	
		0626	TOBACCO FUND REIMBURSEMENT	Lapsing	Not Applicable	135,459		142,560	
		6115	OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	Semi Lapsing	Committed	9,024,165	7,582,903	6,295,993	7,582,903
BA0	OFFICE OF THE SECRETARY	1243	DISTRIBUTION FEES	Lapsing	Not Applicable	1,105,805		1,097,540	
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	0615	DEFINED BENEFITS RETIREMENT PROGRAM	Lapsing	Not Applicable	231,744		285,148	
		0639	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	100,250		223,344	
		1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	70,025		136,227	
CBO	OFFICE OF THE ATTORNEY GENERAL	0603	CHILD SPT - TANF/AFDC COLLECTIONS	Non-Lapsing	Committed	1,920,976	10,472,660	2,028,466	9,274,501
		0605	CHILD SPT - INTEREST INCOME	Non-Lapsing	Committed		2,428		2,428
		0615	NUISANCE ABATEMENT FUND	Semi Lapsing	Committed	2,000	2,000	8,900	10,900
		0616	LITIGATION SUPPORT FUND	Semi Lapsing	Committed	4,011,337	4,552,235	10,813,836	10,924,374
		0617	ATTORNEY GENERAL RESTITUTION FUND	Non-Lapsing	Committed	867,800	135,412	253,686	201,185
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	4010	DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing	Not Applicable	1,591,236		1,674,761	
		4011	ASSESSMENT FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable			25,676	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

						FY 2018	FY 2018	FY 2019	FY 2019
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
				Type	Classification				
GOVERNMENTAL DIRECTION AND SUPPORT (continued)									
RJO	CAPTIVE INSURANCE AGENCY	0640	SUBROGATION FUND	Non-Lapsing	Committed	103,364	103,364	593,125	696,489
		1240	CAPTIVE INSURANCE FUND	Non-Lapsing	Committed	80,649	531,960	94,355	626,314
TOO	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	0602	DC NET SERVICES SUPPORT	Non-Lapsing	Committed	11,034,959	4,998,048	10,448,725	2,756,519
		1200	SERVUS PROGRAM	Lapsing	Not Applicable	128,535		261,288	
VAO	OFFICE OF VETERANS AFFAIRS	0600	OFFICE OF VETERANS AFFAIRS FUND	Non-Lapsing	Committed	7,176	17,123	9,334	25,668
						63,350,772	29,956,219	56,675,416	23,952,042
BDO	OFFICE OF PLANNING	2001	HISTORIC LANDMARK & HISTORIC DISTRICT FILING FEES	Non-Lapsing	Committed	96,768	230,208	123,609	191,250
BXO	COMMISSION ON THE ARTS AND HUMANITIES	0600	SPECIAL PURPOSE REVENUE	Non-Lapsing	Committed		332,754		332,754
CIO	OFFICE OF CABLE TV, FILM, MUSIC & ENTERTAINMENT	0600	SPECIAL PURPOSE REVENUE	Non-Lapsing	Committed	11,714,338	2,308,089	12,359,200	1,698,482
CQO	OFFICE OF THE TENANT ADVOCATE	6000	RENTAL UNIT FEE FUND	Non-Lapsing	Committed	224,413	361,179	345,067	432,465
DBO	DEPT. OF HOUSING AND COMMUNITY DEVELOPMENT	0602	HOME PURCHASE ASSISTANCE PROGRAM REPAYMENT	Non-Lapsing	Committed	1,881,405	849,194	1,833,735	378,323
		0610	DHCB UNIFIED FUND	Non-Lapsing	Committed	4,580,635	939	6,589,355	4,875,924
EBO	OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	0419	H ST RETAIL PRIORITY AREA GRANT FUND	Non-Lapsing	Committed	2,120,000	2,444,764		324,764
		0603	ST. ELIZABETHS REDEVELOPMENT FUND	Non-Lapsing	Committed			60,041	60,041
		0609	INDUSTRIAL REVENUE BOND PROGRAM	Non-Lapsing	Committed	1,898,645	1,156,637	1,290,705	419,283
		0616	WALTER REED REDEVELOPMENT FUND	Non-Lapsing	Restricted	1,102,080	1,102,080	1,067,632	2,169,712
		0617	WALTER REED REINVESTMENT FUND	Non-Lapsing	Restricted	73,000	73,000	163,920	236,920
		0632	AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT)	Non-Lapsing	Committed	10,088,146	20,608,497	4,115,319	12,380,600
ENO	DEPT. OF SMALL AND LOCAL BUSINESS DEVELOPMT	0632	SMALL BUSINESS CAPITAL ACCESS FUND	Non-Lapsing	Committed	220,758	220,758	989,012	407,444
		6160	STREETSCAPE LOAN RELIEF FUNDS	Non-Lapsing	Committed	268,121	268,121	44,080	44,080
IDO	BUSINESS IMPROVEMENTS DISTRICTS TRANSFER	2003	BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Lapsing	Not Applicable	29,082,463		27,693,741	
						44,783,661	16,990,865	78,550,108	50,405,972
PUBLIC SAFETY AND JUSTICE									
FAO	METROPOLITAN POLICE DEPARTMENT	1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	694,303		1,071,234	
		1614	MISCELLANEOUS	Lapsing	Not Applicable	4,235,382		4,004,741	
		7278	ASSET FORFEITURE	Non-Lapsing	Restricted	778,036	1,711,468	8,500	340,257
FBO	FIRE AND EMERGENCY MEDICAL SERVICES DEPT.	0601	FEMS REFORM FUND	Non-Lapsing	Committed			2,989,064	2,989,064
		1200	AUTOMATED EXT DEFIB REG FEE FUND	Non-Lapsing	Committed		5,044		5,044
		1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	127,658		169,770	
		1613	OTHER REVENUE	Lapsing	Not Applicable	32,200		37,001	
		6100	SPECIAL EVENTS	Lapsing	Not Applicable	408,833		243,853	
FKO	DISTRICT OF COLUMBIA NATIONAL GUARD	1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Non-Lapsing	Committed			147,514	147,514

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

					FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	
			Type	Classification					
PUBLIC SAFETY AND JUSTICE (continued)									
FLO	DEPARTMENT OF CORRECTIONS	0600	CORRECTIONS TRUSTEE REIMBURSEMENT	Non-Lapsing	Committed	22,068,255	1,536,813	27,421,554	8,645,832
		0601	CONCESSION INCOME	Non-Lapsing	Committed	2,001,113	(14,811)	1,808,926	119,697
		0602	WELFARE ACCOUNT	Non-Lapsing	Committed	197,535	715,160	206,336	164,411
		0605	CORRECTIONS REIMBURSEMENT - JUVENILES	Non-Lapsing	Committed	43,729	268,020		268,020
FOO	OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	0620	CRIME VICTIMS ASSISTANCE FUND	Non-Lapsing	Restricted	2,008,620	5,137,552	4,062,612	7,148,830
		0621	DOM VIOLENCE SHELTER & TRANSITION HOUSING FUND	Non-Lapsing	Restricted		24,523		24,523
FWO	MOTOR VEHICLE THEFT PREVENTION COMMISSION	0601	INSURANCE VIOLATION FINES	Repealed	Not Applicable	24,475			
UCO	OFFICE OF UNIFIED COMMUNICATIONS	1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	196,260		149,553	
		1630	911 & 311 ASSESSMENTS	Non-Lapsing	Committed	11,433,071	6,438,387	35,768,499	30,147,998
		1631	PREPAID WIRELESS 911 CHARGES	Non-Lapsing	Committed	534,191	1,168,711	460,951	404,785
						58,832,692	61,047,415	51,659,797	55,899,112
PUBLIC EDUCATION SYSTEM									
CEO	DISTRICT OF COLUMBIA PUBLIC LIBRARY	0104	GIFTS-DONATIONS	Non-Lapsing	Restricted		5,863		5,863
		0140	RESTRICTED GIFTS AND DONATIONS	Non-Lapsing	Restricted		7,318		7,318
		6108	COPIES AND PRINTING	Non-Lapsing	Committed	70,301	181,179	3,347	
		6150	SLD E-RATE REIMBURSEMENT	Non-Lapsing	Restricted	1,009,111	1,283,001	56,300	311,350
		6160	REVENUE GENERATING ACTIVITIES	Non-Lapsing	Committed	1,526		11,693	11,693
		6170	LIBRARY COLLECTIONS - ONLINE BOOK SALES	Non-Lapsing	Committed	20,793	20,793	3,949	24,742
CFO	DEPARTMENT OF EMPLOYMENT SERVICES	0600	SPECIAL PURPOSE REVENUE FUND	Lapsing	Not Applicable			59	
		0610	WORKERS' COMPENSATION SPECIAL FUND	Non-Lapsing	Restricted	5,809,176	13,184,950	635,375	11,455,578
		0611	WORKERS' COMPENSATION ADMINISTRATION FUND	Non-Lapsing	Restricted	13,858,792		13,112,943	
		0612	U. I. INTEREST/PENALTIES	Semi Lapsing	Restricted	2,483,305	2,796,617	4,078,782	2,848,823
		0618	WAGE THEFT	Non-Lapsing	Committed	215,435	336,545	145,946	327,360
		0619	DC JOBS TRUST FUND	Non-Lapsing	Committed	1,000	61,280	125,000	125,000
		0624	UI ADMINISTRATIVE ASSESSMENT	Non-Lapsing	Restricted	12,538,953	5,176,121	12,659,130	4,694,456
GAO	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	0602	ROTC	Non-Lapsing	Restricted	841,848	1,317,540	779,195	1,472,791
		0607	CUSTODIAL	Lapsing	Not Applicable	402,601		404,291	
		0609	SECURITY	Lapsing	Not Applicable	848,921		840,343	
		0611	CAFETERIA	Lapsing	Not Applicable	960,002		1,078,719	
		0613	VENDING MACHINE SALES	Lapsing	Not Applicable	38,116		55,747	
		0621	PARKING FEES	Lapsing	Not Applicable	151,885		150,419	
		0633	DHHS AFTERSCHOOL PROG-COPAYMENT	Non-Lapsing	Committed	415,011	1,139,425	638,599	1,139,425
		0634	E-RATE EDUCATION FUND	Non-Lapsing	Restricted	3,603,482	5,528,404	716,580	3,589,309
		0640	DCPS NONPROFIT SCHOOL FOOD SERVICE	Non-Lapsing	Restricted	1,322,289	10,243,946	1,513,066	8,511,853

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

			Type	Classification	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	
PUBLIC EDUCATION SYSTEM (continued)									
GBO	D.C. PUBLIC CHARTER SCHOOL BOARD	6632	ADMINISTRATIVE FEES	Non-Lapsing	Committed	9,563,289	4,791,077	9,613,893	5,003,007
GDO	STATE SUPERINTENDENT OF EDUCATION (OSSE)	0603	STATE SUPERINTENDENT OF EDUCATION FEES	Lapsing	Not Applicable	318,573		307,325	
		0610	CHARTER SCHOOL CREDIT ENHANCEMENT FUND	Non-Lapsing	Restricted	(24,363)	13,303,843		13,303,843
		0618	STUDENT RESIDENCY VERIFICATION FUND	Non-Lapsing	Committed	650,639	586,095	904,966	984,158
		0620	CHILD DEVELOPMENT FACILITIES FUND	Non-Lapsing	Committed	183,425	128,924	41,000	165,358
		6007	SITE EVALUATION	Lapsing	Not Applicable	372,515		411,981	
GLO	D.C. STATE ATHLETICS COMMISSION	0619	STATE ATHLETICS ACTIVITIES PROG. & OFFICE FUND	Non-Lapsing	Committed	80,625	82,238	86,132	82,238
HAO	DEPARTMENT OF PARKS AND RECREATION	0602	ENTERPRISE FUND ACCOUNT	Non-Lapsing	Committed	3,095,442	872,257	3,285,017	1,834,947
						32,742,110	12,690,615	46,469,368	18,552,190
HUMAN SUPPORT SERVICES									
HCO	DEPARTMENT OF HEALTH	0605	SHPDA FEES	Non-Lapsing	Committed	1,247,817	1,220,791	566,459	360,358
		0606	VITAL RECORDS REVENUE	Lapsing	Not Applicable	2,583,974		2,801,301	
		0612	FOOD HANDLERS CERTIFICATION	Lapsing	Not Applicable			125,729	
		0614	ADJUDICATION FINES	Lapsing	Not Applicable	194,235		497,154	
		0632	PHARMACY PROTECTION	Non-Lapsing	Committed	2,029,171	1,632,373	2,686,785	2,127,541
		0633	RADIATION PROTECTION	Lapsing	Not Applicable	235,665		385,668	
		0638	ANIMAL CONTROL DOG LICENSE FEES	Lapsing	Not Applicable			20,779	
		0641	OTHER MEDICAL LICENSES AND FEES	Repealed	Not Applicable	731,460		551,950	
		0643	BOARD OF MEDICINE	Non-Lapsing	Committed	7,803,893	4,709,048	14,691,733	8,533,074
		0644	NON-LAPSING: SPAY AND NEUTERING FUND	Non-Lapsing	Committed		29,419		
		0649	HEALTH FACILITY FEE	Lapsing	Not Applicable			1,506	
		0655	SHPDA ADMISSION FEE	Non-Lapsing	Committed	431,878	33,691	299,126	(0)
		0656	EMS FEES	Lapsing	Not Applicable	109,995		270,629	
		0661	ICF / MR FEES & FINES	Non-Lapsing	Committed	155,044	108,240	172,088	103,452
		0662	CIVIC MONETARY PENALTIES	Non-Lapsing	Restricted	91,729	1,412,616	163,228	1,575,845
		0673	DOH - REGULATORY ENFORCEMENT FUND	Non-Lapsing	Committed			6,998	6,998
		0676	COMMUNICABLE AND CHRONIC DISEASE FUND	Non-Lapsing	Committed	1,003,535		1,885,812	
HTO	DEPARTMENT OF HEALTH CARE FINANCE	0631	MEDICAID COLLECTIONS - 3RD PARTY LIABILITY	Non-Lapsing	Committed	2,274,261	467,924	2,518,925	1,910,675
		0632	BILL OF RIGHTS - GRIEVANCE AND APPEALS	Non-Lapsing	Committed	1,371,378	600,944	1,927,263	1,546,210
		0634	ASSESSMENT FUND	Non-Lapsing	Committed	53,156	42,918	29,413	42,918
JAO	DEPARTMENT OF HUMAN SERVICES	0603	SSI PAYBACK	Non-Lapsing	Committed	817,296	17,363	952,753	137,686
		0613	FOOD STAMPS COLLECTION - FRAUD	Lapsing	Not Applicable	197,502		116,116	
JMO	DEPARTMENT ON DISABILITY SERVICES	0610	VOCATIONAL REHAB. SERVICE REIMBURSEMENT	Lapsing	Not Applicable	69,366		38,985	
		0611	COST OF CARE - NON-MEDICAID CLIENTS	Non-Lapsing	Restricted	6,010,272	1,826,437	11,267,180	1,827,470
		0616	RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Non-Lapsing	Restricted	1,032,900	32,664	1,203,233	36,834

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

		Type	Classification	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance
HUMAN SUPPORT SERVICES (continued)							
RLO	CHILD AND FAMILY SERVICES AGENCY	0601	H.U.M.N. - HUMAN RES. - ES	Non-Lapsing	Restricted	1,384,123	932,853
RMO	DEPARTMENT OF BEHAVIORAL HEALTH	0610	DMH FEDERAL BENEFICIARY REIMBURSEMENT	Lapsing	Not Applicable	2,630,540	1,826,592
		0629	AGREEMENT WITH INDEPENDENT AGENCIES	Non-Lapsing	Committed		36,943
		0640	DMH MEDICARE AND 3RD PARTY REIMBURSEMENT	Non-Lapsing	Restricted	274,682	556,186
		0641	DMH ENTERPRISE FUND	Lapsing	Not Applicable	8,239	41,357
				313,620,667	168,295,804	262,340,745	151,339,064
OPERATIONS AND INFRASTRUCTURE							
CRO	DEPT. OF CONSUMER AND REGULATORY AFFAIRS	6006	NUISANCE ABATEMENT	Non-Lapsing	Committed	5,825,417	2,801,276
		6008	REAL ESTATE GUARANTEE AND EDUCATION FUND	Non-Lapsing	Committed	679,449	1,241,837
		6009	REAL ESTATE APPRAISAL FEE	Non-Lapsing	Committed	205,155	96,460
		6010	OPLA - SPECIAL ACCOUNT	Non-Lapsing	Committed	6,191,357	2,195,915
		6011	SPECIAL EVENTS REVOLVING	Lapsing	Not Applicable	39,642	33,726
		6013	BASIC BUSINESS LICENSE FUND	Non-Lapsing	Committed	13,955,784	3,089,269
		6014	FIRE PROTECTION SPECIAL REVOLVING	Repealed	Not Applicable	146,682	113,943
		6021	DC COMBAT SPORTS COMMISSION FUND	Non-Lapsing	Committed	52,973	117,029
		6030	GREEN BUILDING FUND	Non-Lapsing	Committed	1,953,422	1,015,471
		6040	CORPORATE RECORDATION FUND	Non-Lapsing	Committed	5,477,720	3,605,190
		6045	VENDING REGULATIONS FUND	Non-Lapsing	Committed	1,153,607	803,437
		6050	EXPEDITED BUILDING PERMIT REVIEW PROGRAM	Lapsing	Not Applicable		7,456,085
DHO	PUBLIC SERVICE COMMISSION	0631	OPERATING - UTILITY ASSESSMENT	Non-Lapsing	Committed	13,657,598	1,437,489
		0661	ALLOCATION FROM PJM SETTLEMENT FUND	Non-Lapsing	Restricted		38,236
DJO	OFFICE OF THE PEOPLE'S COUNSEL	0631	ADVOCATE FOR CONSUMERS	Non-Lapsing	Committed	8,091,663	399,278
KAO	DISTRICT DEPARTMENT OF TRANSPORTATION	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	348,447	524,169
		6030	DC CIRCULATOR BUS SYSTEM	Non-Lapsing	Committed	2,516,272	
		6031	DC CIRCULATOR FUND - NPS MALL ROUTE	Non-Lapsing	Committed	3,301,277	3,301,277
		6140	TREE FUND	Non-Lapsing	Committed	1,279,537	721,645
		6555	MALL TUNNEL LIGHTING	Lapsing	Not Applicable	203,676	170,941
		6901	DDOT ENTERPRISE FUND-NON-TAX REVENUES	Non-Lapsing	Committed	5,642,498	5,820,170
		6903	BICYCLE SHARING FUND	Non-Lapsing	Restricted	7,673,264	4,498,410
		6905	PARKING METER PAY BY PHONE TRANSACTION FEE	Lapsing	Not Applicable	3,206,191	3,580,636
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Non-Lapsing	Committed	459,879	3,691,299
		6910	VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non-Lapsing	Committed	500,000	583,512
		6913	PEPCO COST-SHARING FUND (DC PLUG)	Non-Lapsing	Restricted	20,000,000	20,000,000

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

					FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	
			Type	Classification					
OPERATIONS AND INFRASTRUCTURE (continued)									
KEO	WASHINGTON METRO. AREA TRANSIT AUTHORITY	0601	PARKING METER WMATA	Non-Lapsing	Committed	46,621,920	2,621,919	48,931,951	7,303,870
KGO	DEPARTMENT OF ENERGY AND ENVIRONMENT	0602	AIR QUALITY CONSTRUCTION PERMITS	Non-Lapsing	Restricted	63,952	35,258	256,716	229,029
		0603	FISHING LICENSE	Non-Lapsing	Restricted	80,858	125,797	93,080	171,072
		0609	LUST TRUST FUND	Non-Lapsing	Restricted		323,384		291,384
		0634	SOIL EROSION/SEDIMENT CONTROL	Non-Lapsing	Committed	1,335,963	800,114	1,210,930	707,593
		0645	PESTICIDE PRODUCT REGISTRATION	Non-Lapsing	Committed	2,530,099	1,946,602	2,523,698	1,682,060
		0646	STORM WATER FEES	Non-Lapsing	Committed	2,174,797	1,595,981	2,047,503	1,421,316
		0647	MOLD ASSESSMENT AND REMEDIATION FUND	Non-Lapsing	Committed	19,277	40,752	69,894	109,269
		0650	PRODUCT STEWARDSHIP FUND	Non-Lapsing	Committed	87,500	50,954	138,360	53,871
		0654	STORM WATER PERMIT REVIEW	Non-Lapsing	Restricted	24,495,204	25,734,749	10,140,160	17,821,077
		0655	STORMWATER IN LIEU FEE	Non-Lapsing	Restricted	8,180	59	16,039	16,098
		0662	RENEWABLE ENERGY DEVELOPMENT FUND	Non-Lapsing	Committed	27,275,351	40,390,058	11,246,683	29,458,110
		0663	CLEAN LAND FUND/BROWNFIELD REVITALIZATION	Non-Lapsing	Restricted	104,750	1,688,823	232,516	1,035,123
		0667	WETLANDS FUND	Semi Lapsing	Restricted	301,000	1,585,542		1,471,856
		0670	ANACOSTIA RIVER CLEAN UP FUND	Non-Lapsing	Committed	2,498,433	3,353,000	2,002,978	2,225,633
		0680	PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	143,442		114,738	
		6201	ECONOMY II	Non-Lapsing	Committed	14,105	(25,998)	50,544	(17,765)
		6202	RESIDENTIAL AID DISCOUNT (RAD)	Non-Lapsing	Restricted	175,527		117,219	(68,899)
		6203	RESIDENTIAL ESSENTIAL SERVICES (RES)	Non-Lapsing	Restricted	175,526		117,220	(68,899)
		6204	WASA UTILITY DISCOUNT PROGRAM	Non-Lapsing	Restricted	175,525		117,341	(68,778)
		6400	DC MUNICIPAL AGGREGATION PROGRAM	Non-Lapsing	Committed	133,628	190,264	111,094	169,412
		6500	BENCHMARKING ENFORCEMENT FUND	Non-Lapsing	Committed	45,579	139,299	66,405	162,603
		6700	SUSTAINABLE ENERGY TRUST FUND	Non-Lapsing	Committed	22,726,961	4,834,235	22,560,133	4,104,763
		6800	ENERGY ASSISTANCE TRUST FUND	Non-Lapsing	Committed	4,973,972	826,096	5,090,139	729,946
		6900	SPECIAL ENERGY ASSESSMENT FUND	Non-Lapsing	Committed	715,382	7,838	1,514,117	13,353
KTO	DEPARTMENT OF PUBLIC WORKS	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	490,250		909,315	
		6010	SUPER CAN PROGRAM	Non-Lapsing	Committed	157,825	9,163	169,858	37,751
		6052	SOLID WASTE DIVERSION FUND	Non-Lapsing	Committed	182,312	106,438	356,546	113,762
		6072	DISTRICT RECYCLE PROGRAM	Lapsing	Not Applicable	160,342			
		6082	SOLID WASTE DISPOSAL FEE FUND	Non-Lapsing	Committed	5,879,828	4,498,585	6,357,799	3,688,643
		6591	CLEAN CITY FUND	Lapsing	Not Applicable	2,407,080		2,250,720	
KVO	DEPARTMENT OF MOTOR VEHICLES	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	2,809,252		2,936,806	
		6100	FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing	Not Applicable	30,283		25,000	
		6258	MOTOR VEHICLE INSPECTION STATION	Non-Lapsing	Committed	6,396,010	2,563,987	6,552,221	3,433,046
LQO	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	6017	ABC - IMPORT AND CLASS LICENSE FEES	Non-Lapsing	Committed	5,774,152	5,416,238	8,428,108	6,968,858

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

						FY 2018	FY 2018	FY 2019	FY 2019	
						Actual	End of Year	Actual	End of Year	
						Revenue	Fund Balance	Revenue	Fund Balance	
Type			Classification			Revenue	Fund Balance	Revenue	Fund Balance	
OPERATIONS AND INFRASTRUCTURE (continued)										
SRO	DEPARTMENT OF INSURANCE, SECURITIES & BANKING		2100	HMO ASSESSMENT	Non-Lapsing	Committed	1,002,594	208,721	1,006,584	254,204
			2200	INSURANCE ASSESSMENT	Non-Lapsing	Committed	6,894,842	1,750,964	6,870,766	909,151
			2300	SECURITIES BROKER/DEALER LICENSES	Lapsing	Not Applicable	2,210,806		2,573,395	
			2350	SECURITIES AND BANKING FUND	Lapsing	Not Applicable	11,242,260		11,113,856	
			2500	INVESTMENT ADVISORS LICENSES	Lapsing	Not Applicable	572,505		575,645	
			2600	SECURITIES REGISTRATION FEES	Lapsing	Not Applicable	13,640,180		1,981,903	
			2800	CAPTIVE INSURANCE	Lapsing	Not Applicable	2,624,113		2,681,949	
			2910	FORECLOSURE MEDIATION FUND	Non-Lapsing	Committed	15,500	18,500	11,150	29,650
			2950	CAPITAL ACCESS FUND	Non-Lapsing	Restricted	4,614	4,321,579	54,785	4,376,364
			2951	LOAN PARTICIPATION FUND	Non-Lapsing	Restricted	555,363	8,672,668	4,940	8,677,608
TCO	DEPARTMENT OF FOR-HIRE VEHICLES		2100	JUSTICE DEPARTMENT FINGERPRINTS	Lapsing	Not Applicable	4,163		2,430	
			2400	PUBLIC VEHICLES FOR HIRE CONSUMER SERVICE	Non-Lapsing	Committed	11,127,954	4,944,231	10,095,046	4,996,375
FINANCING AND OTHER						53,800,226	0	93,972,979	0	
DSO	REPAYMENT OF LOANS AND INTEREST		6462	PUBLIC SPACE RENTAL FEES FOR DEBT SERVICE	Lapsing	Not Applicable	5,531,000		5,753,000	
EZO	CONVENTION CENTER TRANSFER		6100	CONVENTION CENTER HOTEL GROUND LEASE PAYMENT	Lapsing	Not Applicable	1,498,341		3,415,469	
KZO	HIGHWAY TRANSPORTATION FUND - TRANSFER		6330	TRANSFER DEDICATED CAPITAL REVENUES	Lapsing	Not Applicable			2,758,180	
PAO	PAY GO - CAPITAL		0600	SPECIAL PURPOSE REVENUE FUND	Inactive	Not Applicable	1,000,000			
			0654	STORM WATER PERMIT REVIEW - PAYGO	Lapsing	Not Applicable			3,000,000	
			0670	ANACOSTIA RIVER CLEAN UP 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	45,326,991		42,494,330	
			6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Lapsing	Not Applicable	443,895		5,600,000	
			6913	PEPCO COST SHARING FUND (DC PLUG)	Non-Lapsing	Restricted			30,000,000	
Grand Total						616,116,002	318,841,396	644,828,297	333,968,717	

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2020

TAX	DESCRIPTION	RATE (As of 1/1/2020)	FY 2019 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>\$2,657,438</p> <p>Amount is net of \$52,642 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>\$78,997</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>8% – Soft drinks</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>\$1,092,038</p> <p>Amount is net of transfers to: the Convention Center (\$147,633), TIF/Pilots Fund (\$45,072), the Ballpark Revenue Fund (\$16,150), WMATA (\$258,282), Healthy Schools Fund (\$4,266), ABRA (\$1,170) the Healthy D.C. Fund (\$1,158) and the Commission on Arts and Humanities (\$31,956)</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2020 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2020)	FY 2019 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	\$7,042
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.	\$0.249 per cigarette (\$4.98 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a \$0.48 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).	\$28,546
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.	\$45,973
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	\$2,299,326
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	\$507,911

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2020 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2020)	FY 2019 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>	\$134,745
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>\$148,094</p> <p>Amount is net of \$8,180 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>\$39,562</p> <p>Amount is net of \$2,336 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>\$71,229</p> <p>Amount is net of \$47,573 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>	\$22,311

Summary of Major Taxes in the District of Columbia, Fiscal Year 2020 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2020)	FY 2019 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>\$255,833</p> <p>Amount is net of transfers to: the Housing Production Trust Fund, Bond Repayment, West End (\$43,679).</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>\$194,489</p> <p>Amount is net of transfers to: the Housing Production Trust Fund, Bond Repayment, West End (\$33,760).</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>\$982</p> <p>Amount is net of transfers to the HPTF and HPTF Debt Service (\$4,960)</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>\$27,363</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>\$38,680</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2020 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2020)	FY 2019 REVENUE (\$ in thousands)
HEALTHCARE PROVIDER	<p>ASSESSMENT</p> <p>Assessment on the net resident revenue of each nursing facility in the District.</p> <p>D.C. Code Citation: Title 47, Chapter 12C.</p>	<p>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.</p> <p>Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.</p>	<p>\$0</p> <p>Amount is net of \$14,338 Nursing Facility Quality of Care Fund transfer</p>
BALLPARK FEE	<p>A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts.</p> <p>D.C. Code Citation: Title 47, Chapter 27B.</p>	<p>Ballpark Fee Schedule:</p> <p>District gross receipts \$5 million - \$8 million = \$5,500</p> <p>District gross receipts \$8 million - \$12 million = \$10,800</p> <p>District gross receipts \$12 million - \$16 million = \$14,000</p> <p>District gross receipts over \$16 million = \$16,500</p> <p>Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.</p>	<p>\$0</p> <p>Amount is net of \$45,096 Ballpark Revenue Fund transfer.</p>
MOTOR VEHICLE FUEL TAX	<p>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.</p> <p>DC Code Citation: Title 47, Chapter 23</p>	<p>\$0.235 per gallon based on annual certification of retail gas prices</p> <p>Note: All revenue from this tax is dedicated to the Highway Trust Fund.</p>	<p>\$0</p> <p>Amount is net of \$27,935 Highway Trust Fund transfer.</p>
ICF-IDD ASSESSMENT	<p>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.</p> <p>DC Code Citation: Title 47, Chapter 12D</p>	<p>5.5% of gross revenue</p> <p>Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.</p>	<p>\$0</p> <p>Amount is net of \$4,864 transfer to Stevie Sellows.</p>
MEDICAID HOSPITAL INPATIENT FEE	<p>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, 2029.</p> <p>D.C. Code Citation: Title 44, Chapter 6D</p>	<p>0.448% of the hospital's inpatient net patient revenue.</p> <p>Note: All revenue from this fee is dedicated to the Hospital Fund.</p>	<p>\$0</p> <p>Amount is net of \$8,452 Hospital Fund transfer.</p>
MEDICAID HOSPITAL OUTPATIENT FEE	<p>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, 2029.</p> <p>D.C. Code Citation: Title 44, Chapter 6C</p>	<p>0.142% of the hospital's outpatient gross patient revenue.</p> <p>Note: All revenue from this fee is dedicated to the Hospital Provider Fee Fund.</p>	<p>\$0</p> <p>Amount is net of \$5,345 Hospital Provider Fee Fund transfer.</p>

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report. Year Ended September 30, 2019.

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Tax Expenditure Budget

FY 2020 – FY 2023

DC Law 13-161, the "Tax Expenditure Budget Review Act of 2000," requires the Chief Financial Officer (CFO) to prepare a biennial tax expenditure budget that estimates the revenue loss to the District government resulting from tax expenditures during the current fiscal year and the next two fiscal years. The law defines "tax expenditures" as "the revenue losses attributable to provisions of federal law and the laws of the District of Columbia that allow, in whole or in part, a special exclusion, exemption, or deduction from taxes or which provide a special credit, a preferential rate of tax, or a deferral of tax liability." This report, which estimates the revenue forgone due to tax expenditures in fiscal years 2020 through 2023, covers more than 200 separate tax provisions.

The Importance of Tax Expenditures

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

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

The District took a major step in scrutinizing local tax expenditures with the passage of DC Law 20-155, which requires the Office of the Chief Financial Officer (OCFO) to review all DC tax expenditures (such as abatements, credits, and exemptions) on a five-year cycle. The OCFO must summarize the purpose of each provision, estimate the revenue foregone, examine the impacts on the District's economy and social welfare, and offer recommendations about whether to maintain, revise, or repeal the tax preference. Pursuant of the legislation, to date, the Office of Revenue Analysis has issued 3 reports: 2015 District of Columbia Housing Tax Expenditure Review, the District of Columbia 2016 Tax Expenditure Review: Environment, Public Safety, Transportation, and Tax Administration and Equity Provisions, and the 2018 Review of Economic Development Tax

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

² See DC Official Code § 47-318(6).

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

Expenditures. The fourth report titled District of Columbia 2019 Tax Expenditure Review: Income Security and Social Policy Tax Provisions is expected to be published sometime in 2020.

Since the previous tax expenditure budget was published in 2018, policymakers have established nine new local tax expenditures. These involve: (1) Retailer property tax relief credit, (2) early learning child credit, (3) real property tax exemption to tax-exempt entities that uses its property to generate stormwater retention credits (4) real property tax exemption to nonprofit workforce housing properties (5) real property tax exemption to Alabama Avenue IHOP Property, (6) real property tax exemption to the International Campaign for Tibet, (7) real property tax exemption to Washington Parks and People (8) sales tax exemption on feminine hygiene and diaper products, and (9) electric Motor Vehicle Excise Tax Exemption. Since the previous report, policymakers repealed two local tax expenditures: sales tax exemption on certain sales to qualified high technology companies, and sales tax exemption on certain purchases to qualified high technology companies. Additionally, as of January 1, 2018 the District conformed to the Internal Revenue Tax Code on the individual income standard deduction, personal exemption, state death tax credit, and estate tax exclusion, which are now included in the federal conformity tax expenditure.

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

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

Structure of the Tax Expenditure Budget

The tax expenditure budget for FY 2020-FY 2023 is presented in Table 3-19 at the end of this section. The table classifies each tax expenditure by the type of tax and provides the statutory authority, year of enactment, policy area, and estimated revenue loss for fiscal years 2020 through 2023. In addition, an expanded version of the tax expenditure budget, which describes the purpose, structure, and eligibility criteria for each provision, will be published by the Office of Revenue Analysis (ORA) and posted on the CFO's internet site at www.cfo.dc.gov. All federal conformity expenditures flow through to the District's individual and business income taxes; the federal government does not impose property taxes or sales taxes. By conforming to the federal definition of adjusted gross income (with several exceptions), the District thereby adopts most of the exclusions and deductions from income that are part of the federal personal and corporate income tax systems. Most other states with an income tax follow a similar practice.

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

- exclusions, which are items that are not considered part of a taxpayer's gross income for tax purposes, even though they increase his or her resources or wealth. Exclusions do not have to be reported on a tax return but still cause adjusted gross income to be lower than it otherwise would be. Employer contributions to health and retirement plans are examples.
- exemptions, which are per-person reductions in taxable income that taxpayers can claim because of their status or circumstances (such as being a senior citizen).

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

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

The policy areas with the largest number of federal conformity provisions are economic development (27 tax expenditures), income security (16), education (11), employment (8), international commerce (7), and health (7). Nevertheless, the ordering of federal conformity tax expenditures by estimated revenue loss for each policy area (FY 2020) produces a different ranking. Income security provisions account for the largest estimated revenue loss due to the forgone revenue from employer pension contributions and earnings plans. Health provisions rank second in revenue loss for federal conformity provisions, followed by economic development, international commerce, and housing. Many federal tax expenditures that are classified under economic development concern the definition or timing of different types of business income, expenses, reserves, and depreciation.

The local tax provisions can be divided into two groups: the categorical and the individual tax provisions. Categorical provisions, or those which anyone who is eligible may take advantage of, constitute most of the District's forgone revenue due to tax expenditure provisions. Individual tax expenditures are those provisions for which an individual entity or organization was awarded a tax preference based on specific circumstances. The

five policy areas with the largest number of categorical tax expenditures are housing (34 tax expenditures), social policy (24), economic development (19), general law (15), and income security (11). Once again, the ordering of local tax expenditures by estimated revenue loss for each policy area produces a different ranking.⁴ Tax preferences targeted to general law make up the largest category of District spending through the tax code. General law includes provisions directed to federal and state governments including buildings owned by the federal and state government, charities, foreign governments including embassies, and cemeteries. Tax preferences for social policy, including sales and property tax exemptions for churches and nonprofit organizations, as well as the sales tax exemption for groceries, comprise the second largest aggregate amount of spending through the tax code by policy area. Housing tax preferences make up the third largest aggregate amount of forgone revenue in indirect tax expenditure, which includes the homestead deduction, cap on housing assessment increases, property tax credit for low-income homeowners and renters, and a tax credit for senior citizens and persons with disabilities. Thus far, 50 individual tax expenditures have been identified, of which 27 are housing related. The total individual tax expenditure revenue forgone is \$22.3 million for the 2020 fiscal year.

Important Caveats

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

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

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

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

⁴The estimated revenue loss in these calculations was for FY 2020.

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

Methodology

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

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

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

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

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

Additionally, the tax expenditure estimates listed in the table below are based on data compiled prior to the shutdown of the economy due to the Coronavirus disease.

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

Table 3-19

District of Columbia Tax Expenditure Estimates for FY 2020-2023

**FEDERAL CONFORMITY ESTIMATES
(Individual and Corporate Income Taxes)**

No	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Federal Exclusions							
1	Capital gains on assets transferred at death	Economic development	1921	1001, 1002, 1014, 1015, 1023, 1040, 1221, and 1222	\$37,319	\$39,965	\$42,063	\$44,071
2	Capital gains on assets transferred as a gift	Economic development	1921	1015	\$1,714	\$3,750	\$4,500	\$6,321
3	Cash accounting, other than agriculture	Economic development	1916	446 and 448	\$4,968	\$4,176	\$3,907	\$3,893
4	Credit union income	Economic development	1937	501(c)(14) and 12 USC 1768	\$2,216	\$1,994	\$2,206	\$2,431
5	Distribution from redemption of stock to pay taxes imposed at death	Economic development	1950	303	\$112	\$112	\$112	\$112
6	Gain on like-kind exchanges	Economic development	1921	1031	\$11,828	\$11,506	\$11,185	\$10,971
7	Imputed interest	Economic development	1964	163(e), 483, 1274, and 1274A	\$607	\$607	\$683	\$683
8	Interest on small-issue qualified private-activity bonds	Economic development	1968	103, 141, 144, and 146	\$458	\$458	\$458	\$458
9	Magazine, paperback, and record returns	Economic development	1978	458	too small	too small	too small	too small
10	Opportunity Zones	Economic development	2017	1400Z-2	1,830	1,830	1,728	1,674
11	Small business stock gains	Economic development	1993	1202	\$1,657	\$1,784	\$1,784	\$1,912
12	Discharge of certain student loan debt	Education	1984	108(f), 20 USC 1087ee(a)(5) and 42 USC 2541-1(g)(3)	\$235	\$235	\$235	\$235
13	Earnings of Coverdell education savings accounts	Education	1998	530	\$118	\$118	\$118	\$118
14	Earnings of qualified tuition programs	Education	1997	529	\$2,837	\$3,119	\$3,437	\$3,814
15	Employer-provided education assistance	Education	1978	127	\$1,394	\$1,394	\$1,501	\$1,501
16	Employer-provided tuition assistance	Education	1984	117(d)	\$322	\$322	\$322	\$322
17	Interest on education savings bonds	Education	1988	135	\$23	\$30	\$30	\$30
18	Interest on state and local private-activity bonds issued to finance education facilities	Education	1986	103, 141, 142(k), 145, 146, and 501(c)(3)	\$2,971	\$3,083	\$3,083	\$3,083
19	Interest on state and local private-activity student loan bonds	Education	1965	103, 141, 144(b), and 146	\$347	\$347	\$347	\$347

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

FEDERAL CONFORMITY ESTIMATES (Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Federal Exclusions (continued)							
20	Scholarship and fellowship income	Education	1954	117	\$3,796	\$3,994	\$4,217	\$4,476
21	Cafeteria plan benefits	Employment	1974	125	\$46,431	\$51,150	\$56,833	\$61,444
22	Employee awards	Employment	1986	74(c) and 274(j)	\$429	\$429	\$429	\$536
23	Employee stock ownership plans	Employment	1974	401(a)(28), 404(a)(9), 404(k), 415(c)(6), 512 (e), 1042, 4975(d)(3), 4978, and 4979A	\$4,345	\$4,571	\$4,798	\$5,143
24	Employer-paid meals and lodging (other than military)	Employment	1918	119 and 132(e)(2)	\$5,580	\$5,772	\$5,984	\$6,207
25	Housing allowance for ministers	Employment	1921	107 and 265	\$751	\$858	\$858	\$965
26	Miscellaneous fringe benefits	Employment	1984	117(d) and 132	\$9,115	\$9,544	\$9,973	\$10,294
27	Spread of acquisition of stock under incentive stock option plans and employee stock purchase plans	Employment	1981	422 and 423	(\$1,221)	(\$1,221)	(\$1,221)	(\$1,221)
28	Voluntary employees' beneficiary association income	Employment	1928	419, 419A, 501(a), 501(c)(9) and 4976	\$1,394	\$1,394	\$1,501	\$1,501
29	Interest on state and local private-activity bonds issued to support energy facilities	Energy	1980	103, 141, 142(f), and 146	too small	too small	too small	too small
30	Accrued interest on savings bonds	General fiscal assistance	1951	454(c)	\$683	\$683	\$683	\$607
31	Allocation of interest expenses attributable to tax-exempt bond interest by financial institutions	General fiscal assistance	2009	141, 265(a), 265(b), and 291(e)	\$503	\$503	\$503	\$503
32	Interest on public-purpose state and local bonds	General fiscal assistance	1913	103, 141, and 146	\$27,755	\$27,403	\$28,095	\$30,000
33	Employer contributions for medical insurance premiums and medical care	Health	1918	105, 106, and 125	\$186,476	\$204,062	\$216,930	\$230,441
34	Interest on state and local private-activity bonds issued to support non-profit hospital construction	Health	1913	103, 141, 145(b), 145(c), 146, and 501(c)(3)	\$1,820	\$1,820	\$1,944	\$1,944
35	Medical care and TriCare medical insurance for military dependents, retirees, retiree dependents, and veterans	Health	1986	112 and 134	\$1,708	\$1,883	\$2,015	\$2,190

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

**FEDERAL CONFORMITY ESTIMATES
(Individual and Corporate Income Taxes)**

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Federal Exclusions (Continued)							
36	Capital gain on sale of principal residence	Housing	1997	121	\$38,463	\$39,748	\$41,355	\$43,391
37	Interest on state and local private-activity bonds issued to finance housing	Housing	1980	103, 141, 143, and 146	\$1,944	\$2,055	\$2,055	\$2,055
38	Compensatory damages for physical injury or sickness	Income security	1918	104(a)(2) - 104(a)(5)	\$1,930	\$1,930	\$1,930	\$2,037
39	Disaster mitigation payments	Income security	2005	139	too small	too small	too small	too small
40	Employer contributions for premiums on accident and disability insurance	Income security	1954	105 and 106	\$4,825	\$5,040	\$5,254	\$5,469
41	Employer contributions for premiums on group-term life insurance	Income security	1920	79	\$3,968	\$4,075	\$4,075	\$4,289
42	Employer pension contributions and earnings plans	Income security	1921	401-407, 410-418E, and 457	\$168,731	\$178,527	\$191,325	\$202,379
43	Income of trusts to finance supplemental unemployment benefits	Income security	1960	501(17)(A)	\$32	\$43	\$43	\$54
44	Public assistance cash benefits	Income security	1933	N.A./administrative	\$692	\$702	\$723	\$743
45	Roth IRA earnings and distributions	Income security	1997	219, 408 and 408A	\$4,259	\$4,518	\$4,934	\$5,401
46	Social Security and Railroad Retirement benefits	Income security	1938	86	\$18,901	\$20,061	\$21,269	\$22,575
47	Survivor annuities paid to families of public safety officers	Income security	1997	101(h)	too small	too small	too small	too small
48	Workers' compensation benefits	Income security	1918	104(a)(1)	\$3,002	\$3,002	\$2,681	\$2,681
49	Reduced tax rate on active income of controlled foreign corporations	International commerce	1909	11, 882, and 951-964	\$109,580	\$114,459	\$120,175	\$126,309
50	Allowances for federal employees working abroad	International commerce	1943	912	\$4,091	\$4,363	\$4,363	\$4,636
51	Income earned abroad by U.S. citizens	International commerce	1926	911	\$8,249	\$8,657	\$9,088	\$9,541
52	Benefits, allowances, and certain pay for armed forces personnel	National defense	1925	112 and 134	\$5,383	\$5,566	\$5,931	\$6,205

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

FEDERAL CONFORMITY ESTIMATES (Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
Federal Exclusions (continued)								
53	Combat pay	National defense	1918	112	\$639	\$730	\$730	\$821
54	Military disability benefits	National defense	1942	104(a)(4), 104(a)(5) and 104(b)	\$274	\$274	\$274	\$274
55	Earnings of certain environmental settlement funds	Natural resources and environment	2005	468B	too small	too small	too small	too small
56	Energy conservation subsidies provided by public utilities	Natural resources and environment	1992	136	too small	too small	too small	too small
57	Interest on state and local private-activity bonds issued to finance water, sewer, and hazardous-waste facilities	Natural resources and environment	1968	103, 141, 142, and 146	\$362	\$349	\$359	\$381
58	Employer-provided adoption assistance	Social policy	1996	23 and 137	\$429	\$429	\$429	\$429
59	Employer-provided dependent care	Social policy	1981	45F	\$24	\$24	\$24	\$24
60	Foster care payments	Social policy	1982	131	\$263	\$263	\$315	\$315
61	Employer-provided transportation assistance	Transportation	1992	132(f)	\$5,613	\$5,625	\$5,863	\$5,993
62	Interest on state and local private-activity bonds issued to finance airport, dock and mass commuting facilities	Transportation	1968	103, 141, 142, and 146	\$916	\$916	\$916	\$916
63	Interest on state and local private-activity bonds issued to finance highway projects and rail-truck transfer facilities	Transportation	2005	103, 141, 142(m), and 146	\$111	\$111	\$111	\$111
64	G.I. Bill education benefits	Veterans' benefits	1917	38 USC 5301	\$670	\$696	\$723	\$753
65	Veterans' benefits and services	Veterans' benefits	1917	38 USC 5301	\$701	\$701	\$745	\$788

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

**FEDERAL CONFORMITY ESTIMATES
(Individual and Corporate Income Taxes)**

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Federal Adjustments							
66	Interest on student loans	Education	1997	221	\$2,707	\$2,825	\$2,943	\$3,061
67	Contributions to health savings accounts	Health	2003	223	\$3,047	\$3,133	\$3,262	\$3,390
68	Health insurance premiums and long-term care insurance premiums paid by the self-employed	Health	1986	162(l)	\$5,744	\$5,997	\$5,997	\$6,250
69	Contributions to self-employment retirement plans	Income security	1962	401-407, 410-418E, and 457	\$80,992	\$89,128	\$97,721	\$106,344
70	Employee contributions to traditional Individual Retirement Accounts	Income security	1974	219 and 408	\$9,816	\$10,335	\$11,062	\$11,685
71	Overnight travel expenses of National Guard and Reserve members	National defense	2003	62(a)(2)(E) and 162(p)	\$44	\$44	\$44	\$44
	Federal Deductions							
72	Accelerated depreciation of buildings other than rental housing	Economic development	1954	167 and 168	(\$2,439)	(\$3,057)	(\$3,780)	(\$4,528)
73	Accelerated depreciation of equipment	Economic development	1954	167 and 168	\$40,049	\$40,049	\$40,049	\$40,049
74	Amortization of business start-up costs	Economic development	1980	195	\$269	\$269	\$269	\$269
75	Completed contract rules	Economic development	1986	460	\$1,372	\$1,117	\$1,117	\$1,259
76	Exception from passive loss rules for \$25,000 of rental real estate loss	Economic development	1986	469(i)	\$8,220	\$8,668	\$9,090	\$9,550
77	Expensing of depreciable small business property	Economic development	1958	179	\$17,611	\$15,402	\$12,429	\$11,354
78	Expensing of magazine circulation expenditures	Economic development	1950	173	too small	too small	too small	too small
79	Gain on non-dealer installment sales	Economic development	1986	453 and 453A(b)	\$5,740	\$5,853	\$6,068	\$6,294
80	Life insurance company reserves	Economic development	1984	803(a)(2), 805(a)(2), and 807	\$2,928	\$2,928	\$2,928	\$3,067
81	Loss from sale of small business corporation stock	Economic development	1958	1244	\$89	\$89	\$89	\$89

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

FEDERAL CONFORMITY ESTIMATES (Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Federal Deductions (continued)							
82	Pro-ration for property and casualty insurance companies	Economic development	1986	832(b)	\$279	\$279	\$279	\$279
83	Research and development expenditures	Economic development	1954	174 and 59 (e)	\$3,485	\$2,509	\$2,231	\$2,231
84	Classroom expenses of elementary and secondary school educators	Education	2002	62	\$98	\$98	\$103	\$98
85	Amortization of certified pollution control facilities	Energy	2005	169(d)(5)	\$495	\$495	\$495	\$371
86	Depreciation recovery periods for specific energy property	Energy	1986	168(e)	\$124	\$124	\$124	\$124
87	Blue Cross and Blue Shield companies	Health	1986	833	\$558	\$558	\$558	\$558
88	Medical and dental care expenses	Health	1942	213	\$6,830	\$7,519	\$8,373	\$9,309
89	Accelerated depreciation of rental housing	Housing	1954	167 and 168	\$2,816	\$2,601	\$2,393	\$2,178
90	Mortgage interest on owner-occupied residences	Housing	1913	163(h)	\$36,701	\$40,347	\$43,020	\$44,965
91	State and local property taxes on owner-occupied residences	Housing	1913	164	\$5,009	\$5,313	\$5,617	\$5,912
92	Additional standard deduction for the blind	Income security	1943	63(f)	\$19	\$19	\$19	\$19
93	Additional standard deduction for the elderly	Income security	1948	63(f)	\$2,557	\$2,746	\$2,973	\$3,137
94	Casualty and theft losses	Income security	1913	165(c)(3), 165(e), and 165(h) - 165(k)	\$39	\$39	\$39	\$39
95	Deduction of foreign taxes instead of a credit	International commerce	1913	901	\$251	\$377	\$503	\$629
96	Financing income of certain controlled foreign corporations	International commerce	2017	953 and 954	\$3,346	\$3,904	\$4,182	\$4,322
97	Charitable contributions	Social policy	1917/1935	170 and 642(c)	\$45,275	\$46,671	\$48,208	\$49,604
98	Costs of removing architectural and transportation barriers to the disabled and elderly	Social policy	1976	190	too small	too small	too small	too small

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

**FEDERAL CONFORMITY ESTIMATES
(Individual and Corporate Income Taxes)**

No.	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
Federal Special Rules								
99	60-40 rule for gain or loss from section 1256 contracts	Economic development	1981	1256	\$1,179	\$1,179	\$1,286	\$1,405
100	Interest rate and discounting period assumptions for reserves of property and casualty insurance companies	Economic development	1986	831, 832(b), and 846	\$2,231	\$2,231	\$2,231	\$2,370
101	Inventory accounting	Economic development	1938	475, 491-492	\$1,227	\$1,367	\$1,367	\$1,367
102	Special alternative tax on small property and casualty insurance companies	Economic development	1954	321(a), 501(c)(15), 832, and 834	\$141	\$141	\$141	\$141
103	Interest-charge domestic international sales corporations	International commerce	1986	991-997	\$2,370	\$2,370	\$2,509	\$2,649

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	DC INCOME TAX (Individual and Corporate Income Taxes)							
	Exemptions							
1	Investment funds exemption from unincorporated business franchise tax	Income security	2014	§ 47-1808.01(6)	\$2,239	\$2,309	\$2,380	\$2,454
2	Tax on capital gain from the sale or exchange of a qualified high technology company investment	Income security	2015	§1817.07(a)	\$13,000	\$13,000	\$13,000	\$13,000
	Subtractions from Federal Adjusted Gross Income							
3	Qualified high-technology companies: depreciable business assets	Economic development	2001	§ 47-1803.3(a)(18)	\$320	\$337	\$355	\$374
4	College savings plan contributions	Education	2001	§ 47-4501 - § 47-4512	\$2,535	\$2,535	\$2,535	\$2,535
5	Public school teacher expenses	Education	2007	§ 47-1803.03(b-2)	\$57	\$57	\$57	\$57
6	Health insurance premiums paid for a same-sex spouse or domestic partner (personal income tax)	Health	1992	§47-1803.03(a)(15)	\$88	\$92	\$96	\$100
7	Health professional loan repayments	Health	2006	§ 7-751.01 - § 7-751.16	\$90	\$90	\$90	\$90
8	Housing relocation assistance	Housing	2002	§ 42-2851.05	minimal	minimal	minimal	minimal
9	D.C. and federal government survivor benefits	Income security	1987	§ 47-1803.02(a)(2)(N)	\$3,840	\$4,006	\$4,172	\$4,346
10	Disability payments for the permanently and totally disabled	Income security	1985	§ 47-1803.02(a)(2)(M)	\$25	\$27	\$28	\$29
11	Income of persons with a permanent and total disability	Income security	2005	§ 47-1803.02(a)(2)(V)	\$618	\$645	\$672	\$700
12	Taxable amount of social security benefits and railroad retirement	Income security	1985	§ 47-1803.02(a)(2)(L)	\$34,307	\$35,790	\$37,274	\$38,824
13	Railroad retirement system benefits	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #13	included in #13	included in #13	included in #13
14	Social Security benefits for retired workers	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #13	included in #13	included in #13	included in #13
15	Social Security benefits for survivors and dependents	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #13	included in #13	included in #13	included in #13

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
Subtractions from Federal Adjusted Gross Income (Continued)								
16	Social Security benefits for the disabled	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #13	included in #13	included in #13	included in #13
17	Rental assistance to police officers	Public safety	1993	§ 42-2902	minimal	minimal	minimal	minimal
18	Compensatory damages awarded in a discrimination case	Social policy	2002	§ 47-1803.02(a)(2)(U) and § 47-1806.10	\$32	\$33	\$34	\$36
19	Poverty lawyer loan assistance	Social policy	2007	§ 47-1803.02(a)(2)(X)	\$7	\$7	\$7	\$7
Credits								
20	Qualified high-technology companies: business income tax exemption and reduction	Economic development	2001	§ 47-1817.06	\$32,390	\$32,681	\$32,972	\$33,263
21	Qualified high-technology companies: employee relocation incentives	Economic development	2001	§ 47-1817.02	minimal	minimal	minimal	minimal
22	Qualified high-technology companies: employment incentives	Economic development	2001	§ 47-1817.03	minimal	minimal	minimal	minimal
23	Qualified high-technology companies: incentives to employ disadvantaged workers	Economic development	2001	§ 47-1817.05	minimal	minimal	minimal	minimal
24	Qualified high-technology companies: incentives to retrain disadvantaged workers	Economic development	2001	§ 47-1817.04	minimal	minimal	minimal	minimal
25	Small retailer property tax relief credit	Economic development	2018	§ 47-1807.14	\$14,996	\$15,535	\$16,095	\$16,675
26	First-time home purchase for D.C. government employees	Employment	2000	§ 42-2506	\$76	\$76	\$76	\$0
27	Lower-income, long-term homeownership	Housing	2002	§ 47-1806.09 § 47-1806.09f	\$15	\$15	\$15	\$15
28	Property tax circuit-breaker (Schedule H)	Housing	1977	§ 47-1806.06	\$32,120	\$33,497	\$34,879	\$36,323
29	Earned income tax credit	Income security	2000	§ 47-1806.04(f)	\$56,324	\$58,746	\$61,331	\$63,968
30	Child and dependent care	Social policy	1977	§ 47-1806.04(c)	\$4,029	\$4,029	\$4,029	\$4,029
31	Early learning child credit	Social policy	2018	§ 47-1806.15	\$2,118	\$2,209	\$2,306	\$2,405
32	Alternative fuel vehicle conversion and infrastructure credit (personal income tax)	Transportation	2015	§ 47-1806.13 and § 47-1806.12	\$200	\$200	\$200	\$200
33	Alternative fuel vehicle conversion and infrastructure credit (business income tax)	Transportation	2015	§ 47-1807.10 and § 47-1807.11	minimal	minimal	minimal	minimal

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
D.C. REAL PROPERTY TAX								
Abatements								
34	Non-profit organizations locating in designated neighborhoods	Economic development	2010	§ 47-857.11 -§ 47-857.16	\$153	\$153	\$0	\$0
35	Qualified High Technology Companies: location incentives	Economic development	2015	§ 47-1817.01(5)	\$3,000	\$3,000	\$3,000	\$3,000
36	New residential developments	Housing	2002	§ 47-857.01 -§ 47-857.10	\$291	\$291	\$291	\$291
37	NoMA residential developments	Housing	2009	§ 47-859.01 § 47-859.05	\$5,000	\$5,000	\$5,000	\$5,000
38	Urban farming and good security	Social Policy	2014	§ 47-868	\$286	\$284	\$282	\$280
Exemptions								
39	Development of a qualified supermarket, restaurant, or retail store	Economic development	1988	§ 47-1002(23)	\$2,939	\$2,993	\$3,084	\$3,179
40	Educational institutions	Education	1942	§ 47-1002(10)	\$133,392	\$136,727	\$140,145	\$143,649
41	Libraries	Education	1942	§ 47-1002(7)	\$453	\$465	\$476	\$488
42	Higher education institutions	Education	2016	§ 47-1002(10A)	\$114	\$118	\$122	\$126
43	Embassies, chanceries, and associated properties of foreign governments	General law	1942	§ 47-1002(3)	\$55,640	\$57,031	\$58,457	\$59,918
44	Federal government property	General law	1942	§ 47-1002(1)	\$1,056,159	\$1,082,563	\$1,109,627	\$1,137,367
45	District of Columbia government property	General law	1942	§ 47-1002(2)	\$293,724	\$301,068	\$308,594	\$316,309

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Table 3-19 (Continued)
District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
D.C. REAL PROPERTY TAX								
Exemptions (cont.)								
46	Miscellaneous exemptions	General law	multiple years	multiple code sections	\$142,977	\$146,551	\$150,215	\$153,970
47	Hospital buildings	Health	1942	§ 47-1002(9)	\$15,563	\$15,952	\$16,351	\$16,759
48	Historic property	Housing	1974	§ 47-842 - § 47-844	\$13	\$13	\$14	\$14
49	Homestead exemption	Housing	1978	§ 47-850	\$64,902	\$66,655	\$68,454	\$70,302
50	Lower-income homeownership households and cooperative housing associations	Housing	1983	§ 47-3503	\$10,683	\$11,110	\$11,555	\$12,017
51	Multi-family and single-family rental and cooperative housing for low- and moderate-income persons	Housing	1978	§ 47-1002(20)	\$1,187	\$1,234	\$1,284	\$1,335
52	Nonprofit housing associations	Housing	1983	§ 47-3505	\$11,870	\$12,345	\$12,839	\$13,352
53	Nonprofit affordable housing developers	Housing	2012	§ 47-1005.02	\$700	\$750	\$800	\$850
54	Correctional Treatment Facility	Public safety	1997	§ 47-1002(25)	\$4,448	\$4,559	\$4,673	\$4,790
55	Art galleries	Social policy	1942	§ 47-1002(6)	\$2,662	\$2,729	\$2,797	\$2,867
56	Cemeteries	Social policy	1942	§ 47-1002(12)	\$7,376	\$7,560	\$7,749	\$7,943
57	Charitable organizations	Social policy	1942	§ 47-1002(8)	\$18,468	\$18,930	\$19,403	\$19,888
58	Churches, synagogues, and mosques	Social policy	1942	§ 47-1002(12)	\$71,151	\$72,930	\$74,753	\$76,622
59	Continuing Care Retirement Community	Social policy	2017	§ 47-1002(32)	\$3,779	\$3,849	\$3,966	\$4,087
60	Nonprofit stormwater infrastructure	Social policy	2018	§ 47-1005	\$21	\$22	\$23	\$24
61	Vault tax exemption	Social policy	2016	§ 10-1103.04(d) and § 47-1002(19)	\$41	\$42	\$43	\$44
62	Washington Metropolitan Area Transit Authority properties	Transportation	1966	§ 9-1107.01	\$12,338	\$12,646	\$12,962	\$13,286

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
Credits								
63	Assessment increase cap	Housing	2001	§ 47-864	\$24,764	\$24,764	\$24,764	\$24,764
64	Credit for senior citizens and persons with disabilities	Housing	1986	§ 47-863	\$21,448	\$21,724	\$22,005	\$22,289
65	Condominium and cooperative trash collection	Natural resources and environment	1990	§ 47-872 and § 47-873	\$3,205	\$3,333	\$3,466	\$3,605
Deferrals, Rebates, and Multiple Categories								
67	Public charter school tax rebate	Education	2005	§ 47-867	\$2,567	\$2,613	\$2,694	\$2,778
68	Low-income homeowners	Housing	2005	§ 47-845.02	\$109	\$113	\$118	\$123
69	Low-income, senior-citizen homeowners	Housing	2005	§ 47-845.03	\$100	\$104	\$108	\$112
70	Nonprofit workforce housing properties	Housing	2019	§ 47-1005.03	\$918	\$1,891	\$2,922	\$3,009
71	Public space permit fees	Social policy	2016	§ 10–1141.03a	\$30	\$30	\$30	\$30
D.C. DEED RECORDATION AND TRANSFER TAX								
Exemptions								
72	Educational institutions	Education	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$272	\$279	\$286	\$293
73	Embassies, chanceries, and associated properties of foreign governments	General law	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$3,937	\$4,035	\$4,136	\$4,240
74	Federal government and DC government	General law	1962 and 1980	§ 42-1102(2) and § 47-902(2)	\$4,647	\$4,763	\$4,882	\$5,004
75	Other properties exempt from real property taxation	General law	1962 and 1980	§ 42-1102(4) and § 47-902(3)	\$67,347	\$69,031	\$70,756	\$72,525
76	Cooperative housing associations	Housing	1983	§ 42-1102(14), § 47-3503(a)(2), § 47-3503(a)(3), § 47-902(11), and § 47-3503(b)(2)	\$148	\$152	\$155	\$159
77	Inclusionary zoning program (transfer tax only)	Housing	2007	§ 47-902(23)	\$112	\$112	\$123	\$135

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Table 3-19 (Continued)
District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
DEED RECORDATION AND TRANSFER TAX								
Exemptions (cont.)								
78	Lower-income homeownership households	Housing	1983	§ 42-1102(12), § 47-3503(a)(1), § 47-3503(a)(1), § 47-3503(a)(3), § 47-902(9), and §47-3503(b)(1)	\$187	\$192	\$196	\$201
79	Nonprofit housing associations	Housing	1983	§ 42-1102(13), § 47-3503(c), § 47-902(10) , and §47-3505(b)	\$635	\$650	\$667	\$683
80	Nonprofit affordable housing developers	Housing	2012	§ 42-1102(32) and § 47-902(25)	\$635	\$650	\$667	\$683
81	Deeds to property transferred to a named beneficiary of a revocable transfer on death	Housing	2015	§ 42-1102(34) and §47-340.01	no estimate	no estimate	no estimate	no estimate
82	Exemption on security interest instrument	Housing	2015	§ 42-1102(33) and § 19-604.01	no estimate	no estimate	no estimate	no estimate
83	First Time Homebuyer Recordation Tax Benefit-local portion only	Housing	2018	§ 42-1101 and § 42-1103	\$2,841	\$2,912	\$2,985	\$3,059
84	Charitable entities	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$2,550	\$2,614	\$2,679	\$2,746
85	Churches, synagogues, and mosques	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$582	\$597	\$611	\$627

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	D.C. SALES AND EXCISE TAX							
	Exemptions							
86	Materials used in development of a qualified supermarket	Economic development	2000	§ 47-2005(28)	\$491	\$526	\$547	\$568
87	Energy products used in manufacturing	General law	1949	§ 47-2005(11)	\$5,940	\$6,147	\$6,393	\$6,636
88	Internet access service	General law	1999	§ 47-2001(n)(2)(F)	\$10,458	\$10,822	\$11,255	\$11,683
89	Professional and personal services	General law	1949	§ 47-2001(n)(2)(B)	\$354,387	\$366,745	\$381,415	\$395,908
90	Transportation and communication services	General law	1949	§ 47-2001(n)(2)(A)	\$63,591	\$65,809	\$68,441	\$71,042
91	Federal and D.C. governments	General law	1949	§ 47-2005(1)	\$262,776	\$271,940	\$282,817	\$293,564
92	Medicine, pharmaceuticals, and medical devices	Health	1949	§ 47-2005(14) and (15)	\$2,871	\$2,971	\$3,089	\$3,207
93	Electric motor vehicle excise tax exemption	Natural resources and environment	2019	§ 50-2201(j)(3)(J)	\$1,259	\$1,276	\$1,291	\$1,307
94	Diapers	Social policy	2019	§ 47-2005 (39)	\$4,506	\$4,660	\$4,921	\$5,120
95	Female hygiene products	Social policy	2019	§ 47-2005 (39A)	\$419	\$436	\$453	\$471
96	Materials used in war memorials	Social policy	1957	§ 47-2005(16)	minimal	minimal	minimal	minimal
97	Non-profit (501(c)(4)) organizations	Social policy	1987	§ 47-2005(22)	\$41,774	\$43,231	\$44,960	\$46,668
98	Semi-public institutions	Social policy	1949	§ 47-2005(3)	\$62,183	\$64,352	\$66,926	\$69,469
99	Miscellaneous	Tax administration and equity	1949	§ 47-2005	no estimate	no estimate	no estimate	no estimate
100	State and local governments	Tax administration and equity	1949	§ 47-2005(2)	minimal	minimal	minimal	minimal
101	Electric Motor Vehicle Excise Tax Exemption	Transportation	2019	§ 50-2201(j)(3)(J)	\$1,259	\$1,276	\$1,291	\$1,307
102	Valet parking services	Transportation	2002	§ 47-2001(n)(1)(L)(iv-l)	\$168	\$180	\$187	\$194

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	D.C. INSURANCE PREMIUMS TAX							
	Credits							
103	Tax credit for certified capital investment by insurance companies	Economic development	2004	§ 31-5233	\$346	\$0	\$0	\$0
	D.C. PERSONAL PROPERTY TAX							
	Exemptions							
104	Qualified high-technology companies	Economic development	2001	§ 47-1508(a)(10)	\$646	\$662	\$679	\$696
105	Qualified supermarkets	Economic development	2000	§ 47-1508(a)(9)	\$312	\$304	\$297	\$304
106	Digital audio radio satellite companies	General law	2000	§ 47-1508(a)(8)	no estimate	no estimate	no estimate	no estimate
107	Cogeneration Systems	Natural resources and environment	2013	§ 47-1508(a)(12)	\$1,370	\$1,370	\$1,370	\$1,370
108	Non-profit organizations	Social policy	1902	§ 47-1508(a)(1)	\$6	\$6	\$6	\$6
109	Wireless telecommunication companies	Tax administration and equity	1998	§ 47-1508(a)(7)	minimal	minimal	minimal	minimal
110	Motor vehicles and trailers	Transportation	1954	§ 47-1508(a)(3)	\$268	\$293	\$300	\$308
	Unused Local Income Tax Subtraction							
111	Environmental savings account contributions and earnings	Natural resources and environment	2001	§ 8-637.03	\$0	\$0	\$0	\$0
	Unused Local Income Tax Credits							
112	Economic development zone incentives for businesses	Economic development	1988	§ 6-1501, § 6-1502, § 6-1504, and § 47-1807.06	\$0	\$0	\$0	\$0
113	Paid leave for organ or bone marrow donors	Health	2006	§ 47-1807.08	no estimate	no estimate	no estimate	no estimate
114	D.C. low income housing tax credits	Housing	2015	§ 47-4801-§47- 4812	\$0	\$0	\$0	\$0
115	Employer-assisted home purchases	Housing	2002	§ 47-1807.07	minimal	minimal	minimal	minimal
116	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Unused Local Real Property Tax Abatements							
117	New or improved buildings used by high-technology companies	Economic development	2001	§ 47-811.03	\$0	\$0	\$0	\$0
118	Improvements to low-income housing	Housing	2002	§ 47-866	\$0	\$0	\$0	\$0
119	Preservation of section 8 housing in qualified areas	Housing	2002	§ 47-865	\$0	\$0	\$0	\$0
120	Single-room-occupancy housing	Housing	1994	§ 42-3508.06	\$0	\$0	\$0	\$0
121	Vacant rental housing	Housing	1985	§ 42-3508.02	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Exemptions							
122	High-technology commercial real estate database and service providers	Economic development	2010	§ 47-4630	\$0	\$0	\$0	\$0
123	Resident management corporations	Housing	1992	§ 47-1002(24)	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Credits							
124	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Deferrals, Rebates, and Multiple Categories							
125	Economic development zone incentives for real property owners	Economic development	1988	§ 6-1501 - § 6-1503	\$0	\$0	\$0	\$0
126	Homeowners in enterprise zones	Housing	2002	§ 47-858.01 - § 47-858.05	\$0	\$0	\$0	\$0

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Table 3-19 (Continued)
District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Unused Local Deed Recordation and Transfer Tax Exemptions							
127	Bona-fide gifts to the District of Columbia	General law	2011	§ 47-902(24)	\$0	\$0	\$0	\$0
128	Special act of Congress (recordation tax only)	General law	1962	§ 42-1102(4)	\$0	\$0	\$0	\$0
129	Resident management corporations	Housing	1992	§ 42-1102(20), § 47-3506.01(b)(1) § 47-902(15), and §47-3506.01(b)(2)	\$0	\$0	\$0	\$0
130	Tax-exempt entities subject to a long-term lease	Tax administration and equity	2003	§ 42-1102(27) and § 47-902(21)	\$0	\$0	\$0	\$0
	Unused Local Personal Property Tax Exemptions							
131	Solar energy systems	Natural resources and environment	2013	§ 47-1508(a)(11)	\$0	\$0	\$0	\$0
132	Works of art lent to the National Gallery by non-residents	Tax administration and equity	1950	§ 47-1508(a)(2)	\$0	\$0	\$0	\$0
	D.C. Individual Real Property Tax Abatements							
133	14W and The YMCA Anthony Bowen Project	Economic development	2009	§ 47-4627	\$521	\$530	\$546	\$563
134	Third & H Streets, NE Development Project	Economic development	2010	§ 47-4634	\$821	\$752	\$698	\$647
135	Walker Jones/Northwest One Unity Health Center	Health	2009	§ 47-4619	\$225	\$230	\$0	\$0
136	2323 Pennsylvania Avenue, S.E., redevelopment project.	Housing	2010	§ 47-4638	\$132	\$135	\$0	\$0
137	Eckington One	Housing	2009	§ 47-4618	\$1,741	\$0	\$0	\$0
138	Georgia Commons	Housing	2008	§ 47-4610	\$183	\$183	\$183	\$183
139	Parkside Parcel E and J Mixed-income Apartments	Housing	2013	§ 47-4658	\$204	\$207	\$214	\$220
140	International Spy Museum	Social policy	2018	§ 47-4666	\$1,284	\$1,349	\$1,588	\$0
141	The Pew Charitable Trusts	Social policy	2010	§ 47-4637	\$1,257	\$1,280	\$1,319	\$1,360
142	UNCF	Social policy	2010	§ 47-4635	\$427	\$438	\$449	\$460

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Table 3-19 (Continued)
District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	D.C. Individual Real Property Tax Exemptions							
143	Alabama Avenue IHOP Property	Economic development	2018	§ 47-4650.01	\$26	\$28	\$29	\$30
144	Soccer Stadium	Economic development	2015	§ 47-4663	\$6,024	\$6,175	\$6,329	\$6,487
145	Walker Jones Real Property Tax Abatement	Economic development	2016	§ 47-4619	\$830	\$846	\$0	\$0
146	University of the District of Columbia, Lot 114, Square 676	Education	2018	§ 47-1099.03	\$849	\$865	\$891	\$91
147	Park Place at Petworth, Highland Park	Housing	2010	§ 47-4629	\$237	\$241	\$248	\$256
148	800 Kenilworth Avenue Northeast Redevelopment Project	Housing	2011	§ 47-4643	\$171	\$174	\$179	\$185
149	Central Union Mission	Housing	2011	§ 47-4651	\$405	\$412	\$425	\$438
150	Campbell Heights Project	Housing	2010	§ 47-4632	\$324	\$330	\$340	\$350
151	Golden Rule Rehabilitation Project	Housing	2008	§ 47-1079	\$530	\$539	\$556	\$573
152	Douglas Knoll, 1728 W Street And Wagner	Housing	2005	§ 47-1065	\$163	\$166	\$171	\$176
153	King Towers Residential Housing Rental Project	Housing	2009	§ 47-4639	\$335	\$342	\$352	\$363
154	Parkside Terrace Development Project	Housing	2006	§ 47-4607	\$330	\$337	\$347	\$357
155	St Martin's Apartments LP	Housing	2009	§ 47-4620	\$458	\$466	\$480	\$495
156	View 14 Investments LLC	Housing	2010	§ 47-4623	\$1,001	\$1,019	\$1,050	\$1,082
157	The Elizabeth Ministry, Inc.	Housing	2013	§ 47-4657	\$19	\$20	\$20	\$21
158	Beulah Baptist Church, Dix Street Corridor Senior Housing LP	Housing	2011	§ 47-4654	\$45	\$0	\$0	\$0
159	4427 Hayes Street NE	Housing	2011	§ 47-4649	\$30	\$30	\$30	\$30
160	St. Paul Senior Living At Wayne Place	Housing	2011	§ 47-4642	\$62	\$63	\$65	\$67
161	Allen Chapel Ame Senior Residential Rental Project	Housing	2011	§ 47-4641	\$2	\$2	\$2	\$2
162	Carver 2000 Low-income And Senior Housing Project	Housing	2005	§ 47-4605	\$249	\$253	\$261	\$269
163	Affordable Housing Opportunities, Inc. Project	Housing	2010	§ 47-1084	\$67	\$69	\$71	\$73
164	SOME, Inc. & Affiliates	Housing	2008	§ 47-1078	\$6	\$6	\$7	\$7
165	Jubilee Housing Residential Rental Project	Housing	2010	§ 47-4633	\$299	\$304	\$313	\$323

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Table 3-19 (Continued)
District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	D.C. Individual Real Property Tax Exemptions (cont.)							
166	Jubilee Ontario Apartments	Housing	2016	§ 47-1099	\$101	\$103	\$106	\$109
167	Israel Senior Residences	Housing	2013	§ 47-4659	\$86	\$87	\$90	\$93
168	Samuel J. Simmons NCBA Estates	Housing	2012	§ 47-4646	\$376	\$383	\$394	\$406
169	The Studio Theatre	Housing	2009	§ 47-1082	\$196	\$200	\$206	\$212
170	Wayne Place Senior Living	Housing	2011	§ 47-4642	\$62	\$63	\$65	\$67
171	Hyacinth's Place LLC and the Institute of Urban Living Inc.	Housing	2019	D.C. Act 22-638	\$26	\$0	\$0	\$0
172	Rosedale Conservancy, lot 817 in square 1954.	Natural resources and environment	2003	§ 47-1056	\$86	\$87	\$90	\$93
173	Triangle Community Garden; lot 58, square 1966.	Natural resources and environment	2006	§ 47-1073	\$0.7	\$0.7	\$0.7	\$0.7
174	Naval Lodge building	Social Policy	2015	§ 47-1097	\$125	\$127	\$131	\$135
175	Naval Lodge Building, Inc.	Social Policy	2018	§ 47-1097	\$125	\$127	\$131	\$135
176	Randall School development project	Social Policy	2009	§ 47-4626	\$571	\$582	\$600	\$618
177	United House of Prayer for All People	Social Policy	2012	§ 47-1086	\$115	\$117	\$121	\$125
178	Washington Parks and People	Social Policy	2019	§ 47-1099.04	\$67	\$0	\$0	\$0
179	Africare Real Property	Social Policy	2018	§ 47-1099.02	\$112	\$114	\$118	\$121
	D.C. Individual Real Property Tax Deferrals, Rebates, and Multiple Categories							
180	The Urban Institute	Social policy	2010	§ 47-4624	\$1,000	\$1,000	\$1,000	\$1,000
	Sales Tax Credits							
181	National Law Enforcement Museum	Social policy	2009	§ 47-4622	minimal	minimal	minimal	minimal