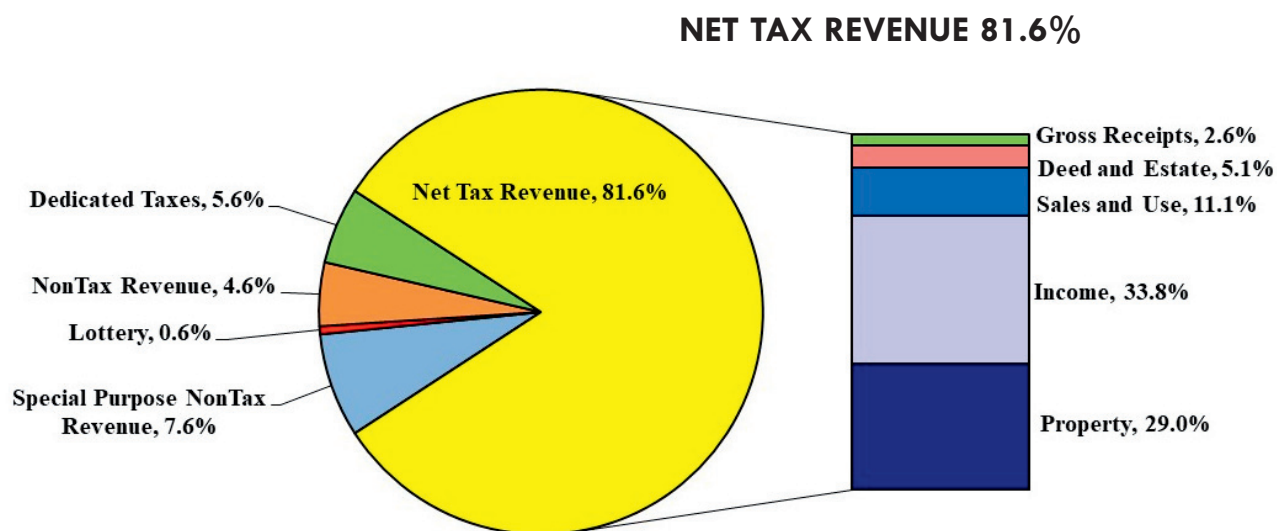


Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2022



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2021 to FY 2025. The chapter is divided into four broad sections:

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

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

SUMMARY

The FY 2021 baseline estimate of \$8.13 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$16.5 million (0.2 percent) lower than FY 2020 revenue. (See Table 3-1.) The \$8.48 billion estimate for FY 2022 is an increase of \$343.4 million (4.2 percent) from FY 2021.

Including dedicated and special purpose revenues and policy initiatives, total FY 2021 general fund revenue in the financial plan is \$9.29 billion, \$74.35 million more than in FY 2020 and \$9.85 billion in FY 2022, \$553.2 million more than FY 2021.

Various policy initiatives increase general fund revenue in FY 2022 by \$86.0 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 2020-2025

(Dollars in Thousands)

Type of Revenue	FY 2020 Actual	FY 2021 Revised	FY 2022 Original	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Local Fund - Baseline	8,149,801	8,133,349	8,476,774	8,774,669	9,040,574	9,328,117
<i>Level Change</i>		-16,453	343,425	297,895	265,905	287,543
<i>% Change Annual</i>		-0.2%	4.2%	3.5%	3.0%	3.2%
Taxes	7,588,846	7,691,878	7,968,780	8,260,164	8,547,184	8,836,570
General Purpose Non-Tax Revenues	522,895	397,371	451,408	457,410	455,305	452,047
Transfer from Lottery	38,060	44,099	56,586	57,095	38,085	39,500
Dedicated/Special Purpose - Baseline	1,070,271	1,154,481	1,284,842	1,358,008	1,406,924	1,423,737
<i>Level Change</i>		84,210	130,361	73,166	48,916	16,813
<i>% Change Annual</i>		7.9%	11.3%	5.7%	3.6%	1.2%
Dedicated Taxes	458,179	448,984	544,512	577,759	639,434	657,331
Special Purpose (O-Type) Revenues	612,092	705,496	740,330	780,249	767,490	766,406
Total Revenue - Baseline	9,220,072	9,287,829	9,761,616	10,132,677	10,447,498	10,751,854
<i>Level Change</i>		67,757	473,786	371,061	314,821	304,356
<i>% Change Annual</i>		0.7%	5.1%	3.8%	3.1%	2.9%
Revenue Policy Proposals		6,588	85,977	132,443	138,208	143,519
Total Revenue with Proposals	9,220,072	9,294,417	9,847,618	10,265,120	10,585,706	10,895,373
<i>Level Change</i>		74,345	553,201	417,502	320,586	309,667
<i>% Change Annual</i>		0.8%	6.0%	4.2%	3.1%	2.9%
<i>Addendum:</i>						
<i>Dedicated tax revenue to enterprise funds</i>	<i>189,686</i>	<i>190,220</i>	<i>212,027</i>	<i>225,055</i>	<i>237,246</i>	<i>241,406</i>

ECONOMIC OUTLOOK

We expect the economy to pick up speed over the next year in its path to recovery from the severe pandemic-related downturn that occurred in FY 2020. Restrictions on social gatherings and other activities to control the spread of COVID-19 are being lifted over the course of this calendar year, and the federal relief package enacted in December 2020 and the American Rescue Plan Act enacted in March 2021 will further improve the outlook. The enhanced unemployment insurance, extended Paycheck Protection Program (PPP), additional economic impact payments, and substantial federal assistance to state and local governments, including the District, provided in these two measures will prepare the economy for the pent-up demand for restaurants, retail, entertainment, and travel that will occur when the pandemic is finally brought under control.

National Economy

The spread of COVID-19 around the globe brought the pattern of steady growth in the national economy to an abrupt halt, ending the longest period of expansion in U.S. history. Unprecedented fiscal relief from the federal government and accommodating monetary policy from the Federal Reserve helped contain much of the damage caused by the pandemic. Real GDP contracted 3.5 percent in calendar year 2020 and is now estimated to recover to pre-pandemic levels by the end of FY 2021.

- U.S. employment declined 5.4 percent in the 3-month period ending March 2021 from the prior period in 2020. The U.S. unemployment rate was 6.2 percent in March 2021, up from 4.5 percent in March 2020.
- U.S. personal income grew 15.6 percent in the first quarter of 2021 over the prior year, and wages grew 1.8 percent. Federal relief boosted personal income throughout 2020 and 2021.
- Gross domestic product, adjusted for inflation, was 0.4 percent higher in the 1st quarter of calendar 2021 than the 1st quarter of 2020.
- The S&P 500 stock market index ended April at 4,181, up 13 percent year-to-date and 48 percent above the end of April 2020.
- Washington metropolitan employment declined 6.3 percent in the 3-month period ending March 2021 over the prior year. The Metro area unemployment rate was 5.6 percent in March, up from 3.2 percent in 2020.
- District employment for the 3-month period ending March 2021 was 8.8 percent lower than 2020, and the unemployment rate was 7.0 percent in March 2021, up from 5.5 percent in 2020.
- District personal income grew 3.9 percent in the 4th quarter of calendar 2020 over 2019, and wages earned in the District grew 1.0 percent. Wages for District residents grew 1.3 percent.
- The number of single family and condominium sales grew by 6.1 percent in FY 2020 and the value of sales grew 11.8 percent. The average number of sales for the first three months of calendar 2021 grew 15.8 percent and the value of sales grew 23.4 percent over the same period in 2020.
- Air travel to District-area airports was down 67 percent in March 2021 compared to the prior year, and hotel occupancy was 34 percent in March, an improvement compared to 31 percent in March 2020, but still well below the average 76 percent occupancy in FY 2019.

Economic Forecast for D.C.

Following a contraction in 2020, the District economy has begun a recovery process that will continue through the end of calendar year 2021. It will take even longer for employment levels to return to where they were prior to the public health emergency. This outlook is generally consistent with forecasts for the U.S. economy by the Congressional Budget Office and with national and D.C. forecasts prepared by IHS Markit and Moody's Analytics.

The outlook for key economic variables includes:

- ***DC's Personal Income.*** District personal income growth is 3.9 percent in FY 2021, supported by federal transfers such as the one-time relief check and expanded unemployment compensation. Absent the

additional relief in 2021, personal income grows just 1.3 percent in FY 2022 before returning to normal growth.

- **Jobs located in DC.** Jobs located in the District decline 2.8 percent in FY 2021 as public health restrictions continue through 2021. A rebound of 4.6 percent growth in FY 2022 and 2.4 percent in FY 2023 brings jobs in the District back up to 2019 levels.
- **Population.** Population growth continues with 12,400 —1.7 percent—added over the three fiscal years 2020 through 2023. This pace is slower than the 3.1 percent growth from FY 2016 to FY 2019.
- **Resident employment.** Resident employment declines 1 percent in FY 2021 and then begins to recover in FY 2022, increasing of 3.6 percent. The unemployment rate, which was 5.5 percent in FY 2019, rose to an average 7.1 percent rate in FY 2020, increases to 8 percent in FY 2021. The rate declines to 5.8 percent in FY 2022 and 5.1 percent in FY 2023, just under pre-pandemic levels.
- **S&P Index.** The S&P 500 index, rebounding significantly from the March 2020 contraction and setting new highs over the summer and fall, was 15.2 percent higher at the end of 2020 than 2019. The volatile index has grown since the start of 2021 and is projected to end the year 8.8 percent higher.

Looking further ahead to FY 2023 through FY 2025, 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 4.7 percent in FY 2023 as recovery takes hold and averages about 5.0 percent per year for FY 2024 and FY 2025. Similarly, personal income will increase at about 4.8 percent in FY 2023 and 4.8 percent in FY 2024 and 4.9 percent in FY 2025. Inflation is expected to hover around 2.4 percent through FY 2025, and interest rates remain low, well below the 2018 high of 2.7 percent. In FY 2025, the rate on the 10-year U.S. Treasury will be 2.4 percent. The stock market is expected to remain strong through FY 2023 and level off in FY 2024 and FY 2025. In the years 2023 through 2025, 6,505 new housing starts are anticipated. During this period, the number of housing sales is expected to fall from the FY 2021 pace, but the level of sales will still exceed FY 2020 levels in FY 2025. After a strong 13 percent growth in FY 2021, average prices rise each year at a rate comparable to the rate of growth in Personal Income. By FY 2025 the average home sale price is estimated to be over \$1.2 million.

Risks

The COVID-19 pandemic's course remains the biggest source of uncertainty for the District and national economies. COVID-19 cases and deaths both surged throughout the fall and into 2021, resulting in the tightening of public health restrictions aimed at slowing the virus spread. The availability of three vaccines and the rapid deployment are positive developments. While the public health emergency may be abating as the number of vaccinated District residents increases, risks remain related to the containment of the virus and the pace of full recovery.

The federal relief package, known as the American Rescue Plan Act, will infuse District public health programs with funds for deployment of vaccines, tracking of cases, and care of COVID-19 patients. There are also funds available to mitigate a housing crisis: significant levels of rental assistance and direct funds to District residents and businesses of sufficient magnitude to weather the next few months of restrictions.

The build-up of deferred rent, utility payments, and additional credit card debt remain risks to full recovery, even with the federal relief. Landlords have been prohibited from evicting tenants and it is not clear what the outcome will be when the prohibition is lifted. This risk is significantly reduced by federal rent relief programs both enacted and projected.

As the pandemic recedes, the long-lasting effects will become more apparent. When the public health emergency is lifted, there will likely be a surge in pent-up demand for entertainment—dining, performances,

and sports—but the long-term level could be reduced if there is less appetite to travel for business or leisure, greater demand for telework or suburban locations, or continued discomfort about congregating.

Reduced demand for office space because commuters and other office workers may permanently decide to work from home is one of the biggest concerns of the outlook. It remains to be seen how much interest there is to return to offices and what changes will occur that could result in lower demand for non-trophy commercial office space. As many District-area offices switched to full remote working because of the COVID-19 health emergency, some District residents opted to temporarily relocate outside the District. If, post-pandemic, employers shift to greater remote working, these arrangements could become permanent.

Finally, there is the possibility of an emerging risk of inflation which to-date has not been a concern, but the levels of government spending, both here and abroad, over the last 12 months and projected for the near future is unprecedented in the absence of a war, and additional federal legislation to support infrastructure spending is being developed. It is not clear whether all this spending will manifest in inflation in the coming years. One immediate concern is rising yields on government bonds contributing to a correction in the stock market. We currently project growth in the S&P 500 stock index in FY 2021 through FY 2023 before it levels off. Absent the pandemic, the Federal Reserve may be less inclined to step in for another correction as they did in March 2020.

Tax Revenue Impact of the American Rescue Plan Act of 2021

The ARP is a \$1.9 trillion pandemic relief bill signed into law on March 11, 2021, to deliver immediate relief to families, workers, businesses, and state and local governments impacted by the COVID-19 pandemic. ARP provides for direct stimulus payments of \$1,400, extends expanded unemployment compensation, continues eviction and foreclosure moratoriums, expands the Child Tax Credit while making it fully refundable, and expands the Earned Income Tax Credit program and other minor credits. It also provides for direct and indirect funding to state and local governments to help compensate for lost tax revenues, help schools safely reopen, and subsidize COVID-19 testing and vaccination programs. Due to the District's conformity to Federal tax laws, some of the provisions of ARP will have an impact on District revenue and are included in the forecast for the financial planning period.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2019-2025

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Gross State Product (nominal, billions of \$)	142.3	143.5	149.9	159.3	166.8	175.5	183.9
	3.5%	0.9%	4.5%	6.3%	4.7%	5.2%	4.8%
Personal Income (billions of \$)	58.4	61.5	63.9	64.7	67.8	71.1	74.5
	3.3%	5.2%	3.9%	1.3%	4.8%	4.8%	4.9%
Wages and Salaries of DC Residents (billions of \$)	30.3	30.9	31.7	33.3	34.8	36.5	38.2
	4.6%	1.9%	2.8%	5.0%	4.6%	4.7%	4.8%
Population (thousands)	707.8	712.5	715.4	720.2	724.9	729.5	734.1
	0.7%	0.7%	0.4%	0.7%	0.7%	0.6%	0.6%
Households (thousands)	319.1	322.5	325.0	328.4	331.7	335.0	338.1
	1.3%	1.1%	0.8%	1.1%	1.0%	1.0%	1.0%
Employment in D.C. (thousands)	796.1	763.5	742.1	776.3	795.3	810.4	822.9
	0.6%	-4.1%	-2.8%	4.6%	2.4%	1.9%	1.5%
Civilian Labor Force (thousands)	412.6	411.6	411.4	416.8	421.0	425.1	429.2
	1.3%	-0.2%	-0.1%	1.3%	1.0%	1.0%	1.0%
Employment of D.C. Residents (thousands)	389.8	382.6	378.9	392.7	399.7	404.1	408.3
	1.5%	-1.8%	-1.0%	3.6%	1.8%	1.1%	1.0%
Unemployment Rate (%)	5.5	7.1	8.0	5.8	5.1	4.9	4.9
Housing Starts	6,391	5,584	4,930	3,288	2,447	2,030	2,028
Housing Stock (thousands)	343	348	353	359	364	368	371
	1.4%	1.5%	1.5%	1.6%	1.6%	1.1%	0.8%
Home Sales	8,434	8,954	9,849	9,879	9,385	9,291	9,346
	-5.8%	6.2%	10.0%	0.3%	-5.0%	-1.0%	0.6%
Average Home Sale Price (thousands of \$)	864	921	1,041	1,062	1,106	1,157	1,210
	3.4%	6.7%	13.0%	2.1%	4.1%	4.6%	4.6%
Washington Area CPI (% change from prior year)	1.3%	1.0%	2.1%	2.3%	2.4%	2.4%	2.4%
Interest Rate on 10-year Treasury Notes (%)	2.5	1.1	1.2	1.7	2.0	2.1	2.4
Change in S&P 500 Index of Common Stock (%)*	14.7%	15.2%	8.8%	7.2%	5.1%	1.3%	0.1%

* Change in S&P 500 Index of Common Stock is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. (For example, the value in FY 2019 is the percent change from CY 2018.4 to CY 2019.4)

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 (April 2021) and Moody's Analytics (April 2021); forecasts of the national economy prepared by the Congressional Budget Office (February 2021) and Blue Chip Economic Indicators (April 2021); Bureau of Labor Statistics labor market information (March 2021); Census Bureau estimates of the D.C. population (2020); Bureau of Economic Analysis estimates of D.C. Personal Income (December 2020); Metropolitan Regional Information System (MRIS) D.C. home sales data (March 2021); CoStar information on commercial office buildings and residential property in D.C. (March 2021); and Delta Associates commercial office buildings and apartments in D.C. (December 2020).

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 2021 to FY 2025, along with actual FY 2020 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 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
PROPERTY	2,954,093	2,989,482	2,879,969	2,901,545	2,975,102	3,055,909
Real Property	2,836,733	2,883,966	2,774,303	2,793,719	2,866,898	2,946,982
Personal Property	77,698	70,193	69,990	71,793	71,810	72,169
Public Space Rental	39,662	35,323	35,676	36,033	36,394	36,758
Dedicated to other funds	(44,377)	(51,738)	(46,815)	(52,559)	(63,727)	(68,001)
PROPERTY (NET)	2,909,716	2,937,744	2,833,154	2,848,986	2,911,375	2,987,908
SALES AND EXCISE	1,316,574	1,208,702	1,578,336	1,729,575	1,879,160	1,952,627
General Sales	1,222,446	1,113,119	1,481,845	1,632,988	1,782,466	1,855,849
Alcohol	6,009	6,006	6,199	6,299	6,400	6,505
Cigarette	24,934	23,103	22,479	21,872	21,282	20,707
Motor Vehicle	40,713	40,700	41,107	41,702	42,298	42,854
Motor Fuel	22,472	25,774	26,706	26,714	26,714	26,712
Dedicated to other funds	(403,344)	(381,330)	(491,243)	(532,409)	(571,782)	(589,633)
SALES AND EXCISE(NET)	913,230	827,372	1,087,093	1,197,165	1,307,378	1,362,994
INCOME	3,104,933	3,242,306	3,295,893	3,466,157	3,607,322	3,768,051
Individual Income	2,377,236	2,486,961	2,527,636	2,684,338	2,808,861	2,941,229
Corporate Franchise	575,646	590,367	603,219	622,361	638,346	666,803
U.B. Franchise	152,051	164,979	165,037	159,458	160,115	160,018
INCOME (NET)	3,104,933	3,242,306	3,295,893	3,466,157	3,607,322	3,768,051
GROSS RECEIPTS	371,123	363,442	391,042	383,546	385,146	385,089
Public Utilities	136,813	124,837	148,157	141,460	142,309	143,163
Toll Telecommunications	40,891	36,314	34,898	33,537	32,229	30,972
Insurance Premiums	120,004	127,265	127,772	127,396	128,632	128,632
Ballpark Fee	37,248	34,902	37,400	37,400	37,400	37,400
Private Sports Wagering	273	2,596	2,856	3,141	3,455	3,801
Games of Skill		1,210	3,329	3,662	3,845	3,845
Health Related Taxes	35,894	36,318	36,631	36,950	37,276	37,276
Dedicated to other funds	(131,125)	(133,345)	(138,427)	(138,361)	(143,142)	(143,662)
GROSS RECEIPTS (NET)	239,998	230,098	252,615	245,186	242,005	241,427

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
OTHER TAX	489,988	527,150	580,079	582,155	554,684	551,181
Estate	37,249	35,021	37,143	37,587	38,045	38,509
Deed Recordation	261,211	265,076	293,990	296,244	282,475	280,219
Deed Transfer	179,403	213,483	227,115	224,427	213,996	212,286
Economic Interest	12,124	13,569	21,831	23,896	20,167	20,167
Dedicated to other funds	(69,019)	(72,791)	(80,055)	(79,484)	(75,580)	(74,991)
OTHER TAX (NET)	420,969	454,359	500,025	502,670	479,104	476,190
TOTAL TAX (GROSS)	8,236,710	8,331,082	8,725,319	9,062,978	9,401,414	9,712,857
TOTAL TAX (NET)	7,588,846	7,691,878	7,968,780	8,260,164	8,547,184	8,836,570
NONTAX	522,895	397,371	451,408	457,410	455,305	452,047
Licenses and Permits	125,584	108,821	133,341	139,739	140,239	141,815
Fines and Forfeits	147,943	112,397	138,654	135,906	133,214	130,576
Charges for Services	68,723	65,698	63,894	66,267	66,570	64,924
Miscellaneous	180,645	110,455	115,520	115,498	115,283	114,732
NONTAX (NET)	522,895	397,371	451,408	457,410	455,305	452,047
LOTTERY	38,060	44,099	56,586	57,095	60,535	61,950
Dedicated to other funds	-	-	-	-	(22,450)	(22,450)
LOTTERY (NET)	38,060	44,099	56,586	57,095	38,085	39,500
GROSS REVENUE	8,797,665	8,772,552	9,233,313	9,577,483	9,917,254	10,226,854
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	(647,864)	(639,204)	(756,540)	(802,814)	(876,680)	(898,737)
LOCAL FUND REVENUE	8,149,801	8,133,349	8,476,774	8,774,669	9,040,574	9,328,117

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Real Property	2,836,733	2,883,966	2,774,303	2,793,719	2,866,898	2,946,982
<i>Transfer to TIF</i>	<i>(15,476)</i>	<i>(20,544)</i>	<i>(15,589)</i>	<i>(19,009)</i>	<i>(20,067)</i>	<i>(18,863)</i>
<i>Transfer to PILOT</i>	<i>(28,136)</i>	<i>(30,295)</i>	<i>(30,327)</i>	<i>(32,651)</i>	<i>(42,760)</i>	<i>(48,238)</i>
<i>Walter Reed Development</i>	<i>(765)</i>	<i>(900)</i>	<i>(900)</i>	<i>(900)</i>	<i>(900)</i>	<i>(900)</i>
Real Property (net)	2,792,356	2,832,228	2,727,488	2,741,159	2,803,171	2,878,981
Personal Property	77,698	70,193	69,990	71,793	71,810	72,169
Public Space Rental	39,662	35,323	35,676	36,033	36,394	36,758
Total Property (net)	2,909,716	2,937,744	2,833,154	2,848,986	2,911,375	2,987,908
Policy Proposals	0	0	(1,299)	(710)	(835)	(1,097)

Real Property Tax

In FY 2020, \$2.84 billion was collected before dedicated distributions, a 4.7 percent increase from FY 2019. Tax collection grew for both residential property (Class 1) and commercial property (Class 2); 7.5 percent growth for residential property and 3.1 percent growth for commercial property. While total taxable assessment value of all commercial properties in the District was about as high as that of all residential properties in FY 2020, commercial property collections had 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 2020 was more than double the residential rate of \$0.85 per \$100 of assessment value. In FY 2020, Class 2 tax collections accounted for approximately 65 percent of total real property tax collections and Class 1 collections accounted for approximately 35 percent.

The COVID pandemic did not have much of an impact on real property collections in FY 2020 since the FY 2020 assessments and billings were determined before the pandemic broke out, in the beginning of calendar year 2020. While it was predicted initially that the pandemic would have some impact on FY 2020 collection through reduced collection rates, the actual FY 2020 collection rates turned out stronger than expected due to large late payments collected by the end of calendar year 2020.

The pandemic is estimated to impact real property tax collections particularly during the FY 2021 to FY 2023 period. The outbreak of the pandemic had an impact on property owners' incomes in the second half of FY 2020, and this will most likely continue through all of FY 2021 as well. While property owners in many industries are being affected, the impact is concentrated on hotels, retail, restaurants, office, and multifamily properties.

Proposed assessments for FY 2021 billings were sent out in the beginning of 2020, before the pandemic broke out, and did not reflect any of the impacts of the pandemic. Real property collection in FY 2021 is therefore affected primarily through an increased level of appeals (in 2020) and through a resulting decrease in assessment and billing. Proposed assessments for FY 2022, sent out in the beginning of 2021, do reflect the impact of the pandemic in both FY 2020 and FY 2021. Reduced income of property owners in FY 2021 is also expected to affect assessments for FY 2023 billings before recovering slowly in FY 2024 and FY 2025. The impact of the pandemic is concentrated on commercial properties and residential multifamily properties. The single-family market is expected to perform relatively strong throughout the forecast period.

Residential Property. DC’s residential market showed a very strong price appreciation in FY 2020, with average home prices increasing by 6.7 percent compared to FY 2019. Home prices are expected to continue to increase throughout the whole forecast period, but at reduced growth rates in FY 2021 and FY 2022 before recovering in FY 2023- FY 2025. Residential property (Class 1) tax collections grew by 7.5 percent in FY 2020. Growth is expected to slow down to 2.4 percent in FY 2021 mostly due to reduced growth in home prices, reduced assessments of multifamily properties and the cancellation of tax sales. Growth is expected to be 3.9 percent in FY 2022 as the tax sales previously cancelled resume. FY 2023 growth is estimated to be about 1.5 percent and is expected to reach about 3.5 percent in FY 2024 and FY 2025. While the reduced growth in FY 2021 and FY 2022 is explained primarily by reduced incomes by owners of multifamily properties in FY 2020 and FY 2021, single-family properties are also expected to grow at a slower rate in FY 2021 and FY 2022. Predicted growth in Class 1 tax revenues from FY 2021 to FY 2025 is averaging 3.0 percent annually.

Commercial Property. Class 2 property taxes increased by 3.1 percent in FY 2020. The COVID-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 1.2 percent in FY 2021, decrease by 8.1 percent in FY 2022, increase by 0.2 percent in FY 2023 before returning to growth rates above 2 percent in FY 2024 and FY 2025. The delayed impact of the 2020-2021 pandemic on Class 2 tax collections, the biggest impact realized in FY 2022 and FY 2023, is due to a time lag between reduced incomes earned by property owners and reduced assessments of properties. The reduced growth in Class 2 tax collections FY 2021 – FY 2023 is particularly driven by reduced assessments of hotels, retail and restaurants, and offices. Predicted growth in Class 2 tax revenues from FY 2021 to FY 2025 is averaging -0.5 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 2021, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District’s General Obligation Bonds is 16.0 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 2020, a net amount of \$43.6 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 increase to \$50.8 million in FY 2021, decrease to 45.9 million in FY 2022, and increase throughout the rest of the forecast period reaching \$67.1 million in FY 2025. 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 2020, gross total personal property tax collections totaled \$77.7 million. This decrease of 1.6 percent from FY 2019, was due to reduced investment in new equipment due the COVID-19 recession. Personal property taxes are expected to continue to decline in FY 2021 to \$70.2 million and are not expected to recover to FY 2019 level during the financial planning period.

Public Space Rental

In FY 2020 revenue from public space rentals amounted to \$39.7 million. FY 2021 revenue is projected to decrease to \$35.3 million as café and sidewalk space rental and excavation from construction activity remains low due to capacity restrictions due to the public health pandemic. Growth is expected to resume in FY 2022 and continue throughout the financial planning period.

Property Tax Policy Proposals:

- Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act
- Property Tax Relief for Low Income Housing Harmonization Act
- MLK Gateway Real Property Tax Abatement Act of 2019
- Voluntary Agreement Moratorium Amendment Act of 2020
- Urban Agriculture Funding Amendment Act
- D.C. Central Kitchen Inc. Tax Rebate Amendment Act of 2021
- Tax Abatements for Affordable Housing in High-Need Areas Amendment Act of 2021

General Sales and Use Taxes

In FY 2020, revenue from gross sales and use taxes was \$1.2 billion, a decrease of 23.5 percent, compared to an increase of 7 percent in FY 2019. For the first five months of FY 2020, sales tax growth was positive. In March 2020 when the District was shut down because of threats to health and mortality from the COVID-19 virus, economic activity was severely impacted. The severe restrictions on travel and social gatherings led to few visitors; and with no indoor dining permitted, hotels, restaurants and bars within the hospitality sector bore the brunt of the pandemic imposed business disruption resulting in a decline in sales tax revenue from these businesses of 46 percent in FY 2020. There was also unprecedented shift to telework that reduced the commuting traffic or occupied office spaces which negatively impacted overall sales activity in the city.

Following the District's phased re-opening plan that resumed in June 2020, restrictions on certain businesses, particularly in-person retail and outdoor seating at restaurants slowly relaxed giving room for limited sales activity. Limited indoor seating at restaurants, outdoor eating and take-away/delivery meals contributed to increased restaurant sales. Bars and performance spaces as well as sport stadiums and other large events remained restricted. Retail sales, including online sales, grew by 2 percent in FY 2020 especially due to a shift of spending from activities to goods, and was the only major sales tax category to grow. The District was well positioned to capture the increase in online sales due to a FY 2019 legislation change that expanded sales tax to include remote sellers and marketplace facilitators.

As the COVID-19 pandemic continues to negatively impact the District's economy due to public health restrictions limiting hospitality and retail activity, sales tax collections are expected to be below the pre-COVID norms for much of FY 2021. The deployment of three different COVID vaccines and their growing acceptance among the public coupled with the recent Mayoral announcement relaxing restrictions on indoor dining and entertainment will help the District's economy to rebound and get to full recovery by fall 2021. The significant federal relief and grants to District businesses should also result in a stronger recovery in FY 2022. As a result, sales tax revenue is forecasted to decline by only 8.9 percent to \$1.1 billion before rebounding 33 percent in FY 2022. Sales tax revenue is expected to recover to the FY 2019 level in FY 2023.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
General Sales	1,222,446	1,113,119	1,481,845	1,632,988	1,782,466	1,855,849
<i>Transfer to Convention Center Fund</i>	<i>(71,207)</i>	<i>(54,753)</i>	<i>(100,442)</i>	<i>(122,867)</i>	<i>(145,867)</i>	<i>(152,538)</i>
<i>Transfer to Convention Center Fund -- Destination DC</i>	<i>(2,860)</i>	<i>(2,676)</i>	<i>(4,466)</i>	<i>(5,647)</i>	<i>(6,885)</i>	<i>(7,251)</i>
<i>Transfer to TIF</i>	<i>(14,068)</i>	<i>(12,499)</i>	<i>(19,530)</i>	<i>(25,657)</i>	<i>(29,205)</i>	<i>(29,005)</i>
<i>Transfer to PILOT</i>	<i>(9,705)</i>	<i>(7,432)</i>	<i>(10,009)</i>	<i>(11,051)</i>	<i>(12,082)</i>	<i>(12,588)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(12,139)</i>	<i>(10,000)</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>(1,513)</i>	<i>(1,666)</i>	<i>(1,799)</i>	<i>(1,943)</i>	<i>(2,098)</i>	<i>(2,266)</i>
<i>Transfer to WMATA Operations (parking tax)</i>	<i>(52,311)</i>	<i>(44,918)</i>	<i>(76,637)</i>	<i>(79,320)</i>	<i>(82,096)</i>	<i>(84,559)</i>
<i>Transfer to WMATA Capital</i>	<i>(178,500)</i>	<i>(183,855)</i>	<i>(189,371)</i>	<i>(195,052)</i>	<i>(200,903)</i>	<i>(206,930)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(5,110)</i>	<i>(5,590)</i>	<i>(5,590)</i>	<i>(5,590)</i>	<i>(5,590)</i>	<i>(5,590)</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>(32,289)</i>	<i>(30,997)</i>	<i>(37,523)</i>	<i>(39,399)</i>	<i>(41,172)</i>	<i>(43,024)</i>
General Sales (net)	841,574	757,563	1,017,308	1,127,292	1,237,398	1,292,928
Policy Proposals	0	11,355	14,271	18,952	24,803	30,830

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2020

(Dollars in Millions)

	Retail	Medical Marijuana	Soda	Restaurants	Rental Vehicles	Liquor	Hotels	Parking	Transfers	Total
Taxable Sales	11,429.4	25.2	77.3	2,716.6	161.7	448.4	953.3	290.6		
Rate	6.0%	6.0%	8.0%	10.0%	10.25%	10.25%	14.95%	18.0%		
General Sales Tax Collections (gross)	685.8	1.5	6.2	271.7	16.6	46.0	142.5	52.3	0.0	1,222.5
<i>Convention Center Transfer (includes Destination DC)</i>				<i>(27.2)</i>	<i>(1.6)</i>		<i>(45.3)</i>		<i>(74.1)</i>	<i>(74.1)</i>
<i>Transfer to TIF (includes Capital One Center)</i>									<i>(14.1)</i>	<i>(14.1)</i>
<i>Transfer to WMATA (parking tax)</i>								<i>(52.3)</i>	<i>(52.3)</i>	<i>(52.3)</i>
<i>Transfer to Baseball Project</i>									<i>(12.1)</i>	<i>(12.1)</i>
<i>Transfer to Healthy Schools</i>									<i>(5.1)</i>	<i>(5.1)</i>
<i>Transfer to ABRA</i>									<i>(1.2)</i>	<i>(1.2)</i>
<i>Transfer to Healthy DC</i>		<i>(1.5)</i>							<i>(1.5)</i>	<i>(1.5)</i>
<i>Transfer to PILOT</i>									<i>(9.7)</i>	<i>(9.7)</i>
<i>Transfer to WMATA (capital)</i>									<i>(178.5)</i>	<i>(178.5)</i>
<i>Transfer to Arts and Humanities</i>	<i>(32.3)</i>								<i>(32.3)</i>	<i>(32.3)</i>
<i>Transfer to St. E's *</i>	<i>(0.05)</i>								<i>(0.05)</i>	<i>(0.05)</i>
General Sales Tax Collections (net)	653.4	0.0	6.2	244.5	15.0	46.0	97.2	0.0	(380.9)	841.6

* The transfer to St. E's is included with Special Purpose Revenue in the FY 2020 Comprehensive Annual Financial Report, not Sales Tax.

Total transfers from sales and use tax revenue were \$380.9 million in FY 2020, or 31.2 percent of gross sales and use tax. These transfers are estimated to be \$355.6 and \$464.5 million in FY 2021 and FY 2022 respectively, an average of 31.2 percent of gross sales and use tax.

Transfer to Convention Center Fund. In FY 2020, \$74 million was transferred to Events DC and Destination DC for convention center and tourism costs. The formula financing the Convention Center Fund includes taxes directly linked to the hospitality sector – hotels, restaurants, and rental cars. 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, alcoholic beverages sold for consumption off-premise, and to tickets for events and merchandise sold at the Capital One Arena and for tickets and merchandise at baseball events at the Washington Nationals Baseball Stadium was increased to 10.25 percent effective FY 2019. The 10.25 percent tax rate on rental cars includes 9.25 percent deposited to the General Fund and one percent dedicated to the Convention Center Fund. Because COVID-19 impacted hotels and restaurants, transfers from FY 2021 revenue to the Convention Center and Destination DC is down to \$57.4 million, a decrease of 22.5 percent compared to the transfer amount in FY 2020. The total transfer in FY 2022 is estimated to be \$104.9 million. It is expected to grow substantially in FY 2023 to \$128.5 million and fully recover to the FY 2019 levels by FY 2024.

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

The sum of TIF and PILOT dedications from sales taxes was \$23.7 million in FY 2020 and is estimated to decline to \$19.9 million in FY 2021. It is estimated to grow to \$41.6 million in FY 2025. Sales tax dedications to several projects are expected to end during the forecast period. Forever 21 and the Howard Theatre projects are expected to end in FY 2021, whereas the Mandarin Hotel and DOT PILOT projects are expected to end in FY 2022. The DOT PILOT project is no longer producing incremental revenue because the USDOT building was sold to the federal government and thus became tax exempt. Two new projects to use TIF and/or PILOT funding are on the horizon. Union Market and Reunion Square are anticipated to be issued in FY 2021 or FY 2022.

Transfer to Ballpark Revenue Fund. Baseball related sales tax streams are dedicated to the Ballpark Fund to pay the debt service on the baseball stadium revenue bonds. These revenue streams include taxes on tickets sold, taxes on parking at the stadium, taxes on merchandise sold at the stadium and taxes on food and beverages sold in the stadium. Because of continued restrictions on large gatherings, the FY 2021 transfer of \$10 million is expected to be slightly lower than the transfer of \$12 million in FY 2020, which was mostly the result of the World Series victory in fall 2019. The estimate for FY 2022 is \$18 million as live games and other events resume and is expected to remain flat at that level throughout the financial planning period.

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 \$1.5 million in FY 2020. It is estimated to be \$1.7 and \$1.8 million in FY 2021 and FY 2022 respectively.

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 had a significant impact on parking garages in the District in FY 2020 and is expected to continue in FY 2021. Parking tax in FY 2020 was \$52.3 million and expected to further decline to \$44.9 million in FY 2021. It's expected to rebound to \$76.6 million in FY 2022. In FY 2020, \$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.

Transfer to Healthy Schools. Effective in FY 2012, soft drinks (non-alcoholic beverages not containing milk or milk substitutes, non-carbonated fruit or vegetable juice, coffee, cocoa or tea) are no longer exempt from sales tax. \$4.266 million raised annually from taxing soft drinks goes to the Healthy Schools Fund. In FY 2020, the amount dedicated per year increased to \$5.110 million. In FY 2021, the amount dedicated increased to \$5.590 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 2020 was \$32.3 million. The FY 2021 expected transfer reflects the reduced sales activity because of the pandemic, however due to strength in remote sales and essential goods and services, the decline in transfer is a modest 4.0 percent.

General Sales and Use Tax Policy Proposals:

- WMATA Dedicated Funding Amendment Act
- OTR Compliance: Online Delivery Campaign
- Healthy Schools Amendment Act of 2021

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 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Alcohol	6,009	6,006	6,199	6,299	6,400	6,505
Cigarette	24,934	23,103	22,479	21,872	21,282	20,707
Motor Vehicle	40,713	40,700	41,107	41,702	42,298	42,854
Motor Fuel Tax	22,472	25,774	26,706	26,714	26,714	26,712
<i>Transfer to Highway Trust Fund</i>	<i>(22,472)</i>	<i>(25,774)</i>	<i>(26,706)</i>	<i>(26,714)</i>	<i>(26,714)</i>	<i>(26,712)</i>
Total Selective Sales and Excise Taxes (net)	71,656	69,809	69,785	69,873	69,980	70,066
Policy Proposals	0	0	0	0	0	0

Alcoholic Beverage

In FY 2020, revenue from the alcoholic beverage tax was \$6 million, a 14.7 percent decrease from revenue in FY 2019. We estimate this revenue to remain relatively flat in FY 2021 and resume growth in FY 2022 to \$6.2 million, a 3.2 percent growth. The growth rate is projected to be 1.6 percent in FY 2023.

Cigarette

Revenue in FY 2020 was \$24.9 million, a 12.7 percent decrease over FY 2019. Cigarette tax collections are expected to be \$23.1 million in FY 2021, and \$22.5 million in FY 2022. The growth rate for FY 2023 through FY 2025 is estimated to be negative 2.7 percent annually, reflecting a continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled \$40.7 million in FY 2020; a decline of 11.4 percent compared to FY 2019. The impact of COVID 19 is expected to continue and no growth is expected in FY 2021. We estimate a modest growth rate of 1 percent in FY 2022, to \$41.1 million. We estimate modest growth rates of between 1.4 and 1.3 percent during FY 2023 through FY 2025.

Motor Fuel

Collections for the motor vehicle fuel tax in FY 2020 were \$22.5 million, down 19.6 percent from FY 2019. The reduction was mainly a result of reduced travel activity due of stay at home orders aimed at combating the COVID-19 pandemic. We estimate motor fuel tax collections to grow by 14.7 percent to \$25.8 million in FY 2021 following the gradual lifting of the public health restrictions and rebound to \$26.7 million, close to the pre-COVID levels, in FY 2022.

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

Income Taxes

Table 3-8

Income Tax Revenue, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Individual Income	2,377,236	2,486,961	2,527,636	2,684,338	2,808,861	2,941,229
Corporate Franchise	575,646	590,367	603,219	622,361	638,346	666,803
Unincorporated Business Franchise	152,051	164,979	165,037	159,458	160,115	160,018
Total Income Taxes	3,104,933	3,242,306	3,295,893	3,466,157	3,607,322	3,768,051
Policy Proposals	0	3,500	82,721	132,254	140,706	147,145

Individual Income Tax

The non-withholding component comprised of final payments, refunds, and estimated payments, experienced double-digit decline of 11.2 percent in FY 2020. The withholding component, i.e. taxes withheld from employee paychecks, experienced a growth of 6.1 percent. In addition, the growth rate of wages earned by residents was lower in FY 2020 compared to FY 2019. Although the District experienced a net loss of jobs in FY 2020, withholding collections were largely unaffected by the pandemic, and grew 6.1 percent buoyed primarily by the retention of high-income jobs and as higher-wage government and professional services employment increased. The decrease in the revenue from the volatile non-withholding component of the individual income tax, which is related to the performance of capital gains and the stock market, was influenced by a decrease in payments coupled with an increase in refunds which made FY 2020 collections lower than anticipated.

For FY 2021 it is estimated that total individual income tax revenue will increase by 4.6 percent mainly due to higher investment income and withholding. Withholding which is key driver of individual income tax revenue is expected to grow at a slower rate of 3.6 percent in FY 2021 compared to the 6.1 percent rate in FY 2020. It is anticipated that the withholding component will grow at an average annual rate of 4.6 percent from FY 2022 to FY 2025.

Unlike FY 2020, non-withholding tax collections in FY 2021 are expected to grow by 11.4 percent in line with the strong performance of the stock market. With the cautious and uncertain expectation of the stock market's performance the average annual growth for non-withholding for FY 2022 through FY 2025 is expected to be 2.8 percent.

Business Franchise

Corporate franchise tax revenue grew by 13.3 percent in FY 2020 after growing 16.4 percent in FY 2019. While the pandemic reduced business profitability in tax year 2020, it was partially offset by federal support for financial markets. On the other hand, unincorporated franchise income tax increased 12.8 percent in FY 2020 relative to a decline of 2.5 percent in FY 2019, reflecting the different industrial compositions of these two business taxes.

In FY 2021, Corporate franchise revenue in FY 2021 is expected to grow by 2.6 percent boosted by the positive effects of federal support for financial markets. Corporate franchise revenue is expected to grow 2.2 percent in FY 2022 and at an average rate of 3.4 percent through the remainder of the financial planning period.

Unincorporated business franchise tax revenue will continue to be positively impacted by federal and District relief programs aimed at supporting rent and lease payments. Collections are expected to grow by

\$12.9 million in FY 2021, an improvement over the previous forecasts. Unincorporated franchise tax revenue is expected to remain relatively flat in FY 2022 and will decline by an average of 1 percent through FY 2025.

Income Tax Revenue Proposals:

- OTR Compliance Initiative
- Taxable Income Exclusions Amendment Act
- Earned Income Tax Credit as Basic Income Amendment Act of 2021
- Income Tax Fairness Amendment Act of 2021
- Funding Voluntary Agreement Moratorium Amendment Act of 2020

Gross Receipts

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

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Public Utility	136,813	124,837	148,157	141,460	142,309	143,163
<i>Transfer to Ballpark Revenue Fund</i>	<i>(7,692)</i>	<i>(5,498)</i>	<i>(5,543)</i>	<i>(5,589)</i>	<i>(5,635)</i>	<i>(5,682)</i>
Public Utility (net)	129,121	119,339	142,613	135,871	136,674	137,481
Toll Telecommunications	40,891	36,314	34,898	33,537	32,229	30,972
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,584)</i>	<i>(2,320)</i>	<i>(2,313)</i>	<i>(2,391)</i>	<i>(2,428)</i>	<i>(2,556)</i>
Toll Telecommunications (net)	38,306	33,994	32,585	31,147	29,801	28,416
Insurance Premiums	120,004	127,265	127,772	127,396	128,632	128,632
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(47,433)</i>	<i>(54,180)</i>	<i>(56,339)</i>	<i>(55,831)</i>	<i>(56,947)</i>	<i>(56,947)</i>
Insurance Premiums (net)	72,570	73,085	71,433	71,565	71,685	71,685
Ballpark Fee	37,248	34,902	37,400	37,400	37,400	37,400
<i>Transfer to Ballpark Revenue Fund</i>	<i>(37,248)</i>	<i>(34,902)</i>	<i>(37,400)</i>	<i>(37,400)</i>	<i>(37,400)</i>	<i>(37,400)</i>
Private Sports Wagering	273	2,596	2,856	3,141	3,455	3,801
<i>Transfer to Dept. Behavioral Health (Gambling addiction)</i>	<i>(273)</i>	<i>(127)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>
<i>Transfer to Neighborhood Safety and Engagement Fund</i>	-	-	-	-	<i>(1,628)</i>	<i>(1,800)</i>
<i>Transfer to Early Childhood Development Fund</i>	-	-	-	-	<i>(1,628)</i>	<i>(1,800)</i>
Private Sports Wagering (net)	0	2,469	2,656	2,941	0	0
Games of Skill	0	1,210	3,329	3,662	3,845	3,845
Healthcare Provider Tax	16,217	15,652	15,965	16,285	16,610	16,610
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(16,217)</i>	<i>(15,652)</i>	<i>(15,965)</i>	<i>(16,285)</i>	<i>(16,610)</i>	<i>(16,610)</i>
Hospital Bed Tax	7,520	8,454	8,454	8,454	8,454	8,454
<i>Transfer to Hospital Fund</i>	<i>(7,520)</i>	<i>(8,454)</i>	<i>(8,454)</i>	<i>(8,454)</i>	<i>(8,454)</i>	<i>(8,454)</i>
Hospital Provider Fee	5,326	6,673	6,673	6,673	6,673	6,673
<i>Transfer to Hospital Provider Fee Fund</i>	<i>(5,326)</i>	<i>(6,673)</i>	<i>(6,673)</i>	<i>(6,673)</i>	<i>(6,673)</i>	<i>(6,673)</i>
ICF-IDD Assessment	6,831	5,539	5,539	5,539	5,539	5,539
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(6,831)</i>	<i>(5,539)</i>	<i>(5,539)</i>	<i>(5,539)</i>	<i>(5,539)</i>	<i>(5,539)</i>
Total Gross Receipts (net)	239,998	230,098	252,615	245,186	242,005	241,427
Policy Proposals	0	3,000	3,000	2,500	500	500

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 except for, digital television streaming services, which are taxed under the general sales tax with other digital goods effective January 1, 2019. Gross revenue from the Public Utility Tax (before the transfer to the Ballpark Fund) is estimated to be \$124.8 million in FY 2021 and \$148.2 million in FY 2022. It is expected to decline by average rate of 1.1 percent during the period FY 2023 through FY 2025.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2020, \$7.7 million was collected and transferred. In FY 2021 and FY 2022, \$5.5 million each is 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 \$40.9 million in FY 2020 and is estimated to decrease to \$36.3 million in FY 2021 and further to \$34.9 million in FY 2022. It is forecasted to decline by an average of 3.9 percent during the period FY 2023 to FY 2025.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2020, \$2.6 million was collected and transferred. The transfer is expected to decrease to \$2.3 million in FY 2021 and in FY 2022. From FY 2023 through FY 2025, the annual transfer is estimated to average \$2.5 million.

Insurance Premiums Tax

In FY 2020, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$120 million; net revenue (after the transfer) was \$72.6 million. Gross Insurance Premium collections are expected to increase by 6.1 percent to \$127.3 million in FY 2021. For the period FY 2022 to FY 2025, Insurance Premium Collections are estimated to grow by an average of 0.3 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 2020, these amounted to \$47.4 million and are estimated to grow by 14.2 percent to \$54.2 million in FY 2021. In FY 2022, these transfers are projected to grow by 4.0 percent to \$56.3 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 0.4 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 \$37.2 million in FY 2020. Revenue is estimated to decrease to \$34.9 million in FY 2021 and then is expected to remain unchanged from FY 2022 to FY 2025 at \$37.4 million.

Private Sports Wagering.

Although sports wagering legislation in the District was enacted in 2018, revenue from private sports wagering was first reported in FY 2020 due to delays in implementation caused by litigation and other operational issues. The tax rate on gross gaming revenue (wagers after prize payouts) from privately-operated facilities is 10 percent. Actual revenue for FY 2020 amounted to only \$273 thousand due to the cancellation of major sports

league games following the shelter-in-place restrictions that have been implemented to combat COVID-19. Absent any issues with licensing and regulatory compliance of prospective private operators, tax revenue from the privately-operated facilities is expected to be \$2.6 million FY 2021 and \$2.9 million in FY 2022. Office of Lottery and Gambling (OLG) operated sports wagering is 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.

Transfer to the Early Childhood Development Fund and Neighborhood Safety and Engagement Fund. Effective FY 2024, except for the first \$200 thousand dedicated to DBH's gambling addiction program, all net revenue from sports wagering, whether from taxing licensed retailers, from contracts with vendors operating Office of Lottery and Gaming mobile and web-based sports wagering, or from licensed sports wagering retailers, will be divided equally between the Early Childhood Development Fund and the Neighborhood Safety and Engagement Fund.

Games of Skill

On November 2, 2020, the D.C. Council issued Act 23-479 ("the Act") which legalized Games of Skill in the District of Columbia and designated the Office of Lottery and Gaming ("OLG") as the regulator of Game of Skill Machines. OLG is authorized to issue game of skill machine licenses to manufacturers, distributors and Retailers, and issue rules to regulate games of skill including inspection standards, payment and payout parameters, fees and taxation, accounting, posting requirements, record retention, penalties for violations, and device controls. All persons/entities owning a Game of Skill Machine licensed to operate in the District are required to pay a gross receipts tax amounting to 10 percent of the Game of Skill Machine gross revenue from each Machine. Revenue in the amount of \$1.2 million is expected to be collected for the first time in FY 2021.

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 2020 the revenue from the Healthcare Provider Tax was \$16.2 million. Revenue for FY 2021 is estimated to be \$15.7 million. It is projected to grow in FY 2022 through FY 2025 from \$16 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 2021. The tax rate for FY 2020 (0.448 percent of total inpatient net patient revenue) was set to generate \$7.5 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 2021. 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 2020 and is estimated to generate an average of \$6.7 million annually for the period FY 2021 to FY 2025.

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 \$6.8 million in FY 2020 and is expected to generate \$5.5 million in FY 2021. For FY 2021 through FY 2025 revenue is expected to remain flat \$5.5 million.

Gross Receipts Policy Proposals

- **OTR Compliance Initiative:** Gross Receipts Tax Payer Review

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Estate	37,249	35,021	37,143	37,587	38,045	38,509
Deed Recordation	261,211	265,076	293,990	296,244	282,475	280,219
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(40,581)</i>	<i>(39,946)</i>	<i>(44,623)</i>	<i>(44,683)</i>	<i>(42,480)</i>	<i>(42,145)</i>
Deed Recordation (net)	220,630	225,130	249,368	251,562	239,995	238,074
Deed Transfer	179,403	213,483	227,115	224,427	213,996	212,286
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(27,582)</i>	<i>(32,207)</i>	<i>(34,591)</i>	<i>(33,910)</i>	<i>(32,208)</i>	<i>(31,955)</i>
Deed Transfer (net)	151,821	181,276	192,524	190,517	181,788	180,331
Economic Interest	12,124	13,569	21,831	23,896	20,167	20,167
<i>Transfer to HPTF/Bond Repayment</i>	<i>(856)</i>	<i>(638)</i>	<i>(841)</i>	<i>(891)</i>	<i>(891)</i>	<i>(891)</i>
Economic Interest (net)	11,269	12,931	20,990	23,005	19,276	19,276
Total Other Taxes (net)	420,969	454,359	500,025	502,670	479,104	476,190
Policy Proposals	0	0	(282)	0	0	0

Estate Tax

For FY 2020, estate tax revenue was \$37.2 million, an increase of 67.0 percent from FY 2019 which was mainly the result of the Estate Tax Adjustment Amendment Act of 2020 that reduced the District's estate tax exclusion threshold from \$5.6 million to \$4 million. It is expected that in FY 2021 there will be a decline of 6.0 percent before experiencing growth of 6.1 percent in FY 2022. FY 2023 through FY 2025 is expected to have an average annual growth rate of 1.2 percent.

Deed and Economic Interest Taxes

The FY 2020 Deed and Economic Interest Taxes were \$452.7 million, a decrease of 19.3 percent from FY 2019. In FY 2021 these taxes are projected to increase to \$492.1 million, an increase of 8.7 percent helped by strong residential and commercial sales. While the pandemic hit the deed market hard during the second half of FY 2020, the number of transactions has improved since then, as a result FY 2022 revenue is projected to increase by 10.3 percent. The forecast for deed taxes revenue is revised downward for FY 2023 through FY 2025 to account for the sunset of the higher rates for properties valued greater than \$2 million.

Transfer to Housing Production Trust Fund (HPTF)/Bond Repayment. The "Housing Production Trust Fund Second Amendment Act of 2002" requires that 15 percent of the District's deed recordation and transfer tax revenue be transferred to the Housing Production Trust Fund annually. The total transferred amount is \$68.9 million in FY 2020, which is a significant reduction from the FY 2019 level of \$82.2 million. The amount is predicted to increase to \$72.4 million in FY 2021 and to \$79 million in FY 2022. It is expected to decrease to an average of \$76.4 million for FY 2023 through FY 2025 due to the impact of lower deed tax rates which take effect beginning FY 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. Sales dropped further in FY 2020, with \$205 thousands being distributed. Sales are predicted to remain relatively low also in FY 2021, with about \$369 thousands being distributed. Most of the remaining condos are expected to sell in FY 2022, resulting in over \$1.0 million being distributed. The amount will remain relatively high also FY 2023 at about \$492 thousands, before returning to about \$218 in FY 2024 and then to \$224 million in FY 2025 reflecting turnover in condo ownership.

Deed Recordation and Transfer Tax Policy Proposals

- Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act
- Funding: MLK Gateway Real Property Tax Abatement Act of 2019

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 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Licenses and Permits	125,584	108,821	133,341	139,739	140,239	141,815
Fines and Forfeits	147,943	112,397	138,654	135,906	133,214	130,576
Charges for Services	68,723	65,698	63,894	66,267	66,570	64,924
Miscellaneous	180,645	110,455	115,520	115,498	115,283	114,732
TOTAL NON-TAX	522,895	397,371	451,408	457,410	455,305	452,047
Lottery	38,060	44,099	56,586	57,095	60,535	61,950
<i>Transfer to Neighborhood Safety and Engagement Fund</i>	-	-	-	-	(11,225)	(11,225)
<i>Transfer to Early Childhood Development Fund</i>	-	-	-	-	(11,225)	(11,225)
Lottery (net)	38,060	44,099	56,586	57,095	38,085	39,500
Policy Proposals	0	(1,314)	4,896	(1,370)	(1,370)	(1,370)

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 2020 was down 15.6 percent from FY 2019 mainly due to the effects of the COVID-19 pandemic as it reduced revenue from traffic fines, building permit fees and interest income from the District's investible cash balance. This reduction was partially offset by stronger than expected revenue from unclaimed properties which increased miscellaneous revenue. Total non-tax revenue for FY 2021 expected to further decline by 24 percent relative to FY 2020 mainly due to limited economic activity in the District as a result of the continued public health restrictions aimed at combating the spread of COVID-19.

Fines and forfeitures, which is mostly revenue from traffic fines, is expected to decline by 24 percent in FY 2021 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 2022 by 23.4 percent. For FY 2023 through FY 2025, the revenue is expected to decline by an average of 2 percent. Licenses and permit revenue are expected to decline by 13.3 percent in FY 2021 mainly due to the continued limited construction permit activities due to the restrictions imposed by the pandemic. This revenue is expected to recover in FY 2022 by about 22.5 percent and by an average of 2.1 percent from FY 2023 to FY 2025 as the economic activity rebounds. Charges for Services is also expected to decline in FY 2021 by 4.4 percent whereas Miscellaneous revenue is expected to decline in FY 2021 from the FY 2020 level by 38.9 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 2020.

Transfers from the District's Office of Lottery and Gaming (OLG) declined by 15.5 percent in FY 2020 due to limited traditional ticket sales activity due to restrictions related to the COVID-19 pandemic and the delayed start of OLG operated mobile Sports Wagering. Just as Private-operated Sports Wagering discussed earlier, Office of Lottery and Gambling (OLG) operated Sports Wagering was delayed due to litigation and other operational issues. As a result, revenue from sports wagering operation was reported for the first time

during the summer of FY 2020. The implementation of OLG operated sports wagering through small retailers has been pushed to the summer of FY 2021.

Presently, there are more than 150 general-purpose, non-tax revenue sources that provide operating support to District government agencies and programs. These revenue sources are listed in Table 3-15. A September 2015 DC Office of Revenue Analysis report (District of Columbia Non-Tax Revenue Report) provides detailed background information and relevant data about these general-purpose, non-tax revenues. The report is available under "Studies" in the "Reports" section of the Office of the Chief Financial Officer web site: http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Non-Tax%20Revenue%20Report%20_September%202015.pdf.

Nontax Policy Proposals:

- Revised Uniform Unclaimed Property Act
- DCRA Amnesty Program
- COVID-19 Robust Economic Recovery

Special Purpose Non-Tax Revenue

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

In FY 2022 the District is anticipating approximately \$740.3 million in revenue and use of fund balance of \$67.0 million for a total of \$807.3 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 2023 – FY 2025. Table 3-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the DC Official Code or the DC Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in Table 3-17. Table 3-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Special Purpose Revenue Funds Policy Proposals:

- COVID-19 Robust Economic Recovery
- Zero Waste Funding and Clarification Amendment Act of 2021
- Universal Paid Leave Amendment Act of 2021

POLICY PROPOSALS

Following are changes that are included in the FY 2022 Budget Support Act of 2021 (BSA) along with other changes that affect revenue, which are not included in the baseline or current law revenue estimates. 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 2021-2025

(Dollars in Thousands)

Revenue Source	FY 2021 Revised	FY 2022 Original	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Local Fund Revenue (May 2021 Estimates)	8,133,349	8,476,774	8,774,669	9,040,574	9,328,117
plus Local Fund Policy Proposals	16,541	103,307	151,626	163,804	176,008
PROPERTY TAXES	0	(1,299)	(710)	(835)	(1,097)
Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act	-	(883)	(226)	(231)	(238)
Property Tax Relief for Low Income Housing Harmonization Act	-	(50)	(93)	(120)	(148)
Funding: MLK Gateway Real Property Tax Abatement Act of 2019	-	(275)	(300)	(306)	(312)
Funding: Voluntary Agreement Moratorium Amendment Act of 2020	-	0	0	(31)	(121)
Urban Agriculture Funding Amendment Act	-	60	60	60	60
Funding: D.C. Central Kitchen Tax Rebate Amendment Act of 2021	-	(151)	(151)	(207)	(213)
Tax Abatements for Affordable Housing in High-Need Areas Amendment Act	-	0	0	0	(125)
SALES / USE TAXES	11,355	14,271	18,952	24,803	30,830
WMATA Dedicated Funding Amendment Act	5,355	10,871	16,552	22,403	28,430
OTR Compliance Initiative	6,000	3,500	2,500	2,500	2,500
Healthy Schools Amendment Act	-	(100)	(100)	(100)	(100)
INCOME TAXES	3,500	82,721	132,254	140,706	147,145
OTR compliance initiative	3,500	3,750	2,750	2,250	2,250
Income Tax Fairness Amendment Act	-	101,089	161,761	169,836	175,408
Taxable Income Exclusions Amendment Act	-	(22,118)	(2,228)	(2,228)	(2,228)
Earned Income Tax Credit as Basic Income Amendment Act	-	-	(30,024)	(29,131)	(28,265)
Funding: Voluntary Agreement Moratorium Amendment Act of 2020	-	-	(5)	(21)	(21)
GROSS RECEIPTS TAXES	3,000	3,000	2,500	500	500
OTR compliance initiative	3,000	3,000	2,500	500	500
OTHER TAXES -	0	(282)	0	0	0
Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act (Deed transfer and recordation tax)	-	(7)	0	0	0
Funding: MLK Gateway Real Property Tax Abatement Act of 2019 (Deed transfer and recordation tax)	-	(275)	0	0	0
NONTAX REVENUES	(1,314)	4,896	(1,370)	(1,370)	(1,370)
RRRevised Uniform Unclaimed Property Act	-	6,920	240	240	240
DCRA Amnesty Program	(253)	0	0	0	0
COVID-19 Robust Economic Recovery Initiatives - DCRA	(647)	(1,610)	(1,610)	(1,610)	(1,610)
COVID-19 Robust Economic Recovery Initiatives - DMV	(414)	(414)	0	0	0
Local Fund Revenue With Policy Proposals	8,149,890	8,580,081	8,926,295	9,204,378	9,504,125

(Continued on next page)

Table 3-12 (continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2021-2025

(Dollars in Thousands)

Revenue Source	FY 2021 Revised	FY 2022 Original	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Dedicated Tax Revenue	448,984	544,512	577,759	639,434	657,331
<i>plus</i> Dedicated Tax Revenue Policy Proposals	(5,355)	(10,771)	(16,452)	(22,303)	(28,330)
WMATA Dedicated Funding Amendment Act	(5,355)	(10,871)	(16,552)	(22,403)	(28,430)
Healthy Schools Amendment Act		100	100	100	100
Dedicated Tax Revenue With Policy Proposals	443,629	533,741	561,307	617,131	629,001
Special Purpose (O-Type) Revenue	705,496	740,355	780,249	767,490	766,406
<i>plus</i> Special Purpose Policy Proposals	(4,598)	(6,559)	(2,731)	(3,293)	(4,159)
COVID-19 Robust Economic Recovery Initiatives - DFHV	(2,594)	(1,811)	0	0	0
COVID-19 Robust Economic Recovery Initiatives - DCRA	(1,674)	(4,545)	(3,332)	(4,044)	(4,896)
COVID-19 Robust Economic Recovery Initiatives - DMV	(331)	(331)	0	0	0
Zero Waste Funding and Clarification Amendment Act		878	1,364	1,527	1,527
Universal Paid Leave Amendment Act		(750)	(763)	(776)	(790)
Special Purpose Revenue With Policy Proposals	700,898	733,796	777,518	764,197	762,247
All Proposals	6,588	85,977	132,443	138,208	143,519
General Fund Revenue with Policy Proposals	9,294,417	9,847,618	10,265,120	10,585,706	10,895,373

Property Tax Proposals

- **Property Tax Relief for Low Income Housing Harmonization Act** – The subtitle expands the types of affordable housing properties that are eligible to claim a real property tax exemption currently available to properties owned or controlled by nonprofit organizations. The subtitle reduces real property tax revenue by \$50,000 in fiscal year 2022 and by a total of \$411,000 over the four-year financial plan.
- **Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act** – The subtitle forgives and exempts certain tax lots of the Beacon Center mixed-use project on Georgia Avenue, NW, from real property taxes, provided certain conditions are met. The subtitle reduces real property tax revenue by \$883,000 in fiscal year 2022, and by approximately \$230,000 annually in fiscal years 2023 through 2025.
- **Funding for the MLK Gateway Real Property Tax Abatement Amendment Act of 2019** – The Budget Support Act repeals the “subject to appropriations” clause of this law and allows for an exemption of real property taxes for the first phase of a retail and office redevelopment project at 1201-1215 Good Hope Road, SE in Ward 8. The exemption is estimated to cost \$1.2 million over the financial plan.
- **Voluntary Agreement Moratorium Amendment Act of 2020** – The subtitle funds the Voluntary Agreement Moratorium Amendment Act of 2020 which suspends the ability of landlords to seek voluntary agreements with tenants under the District’s rent control law.
- **Urban Agriculture Funding Amendment Act** – The subtitle amends the Urban Agriculture Amendment Act of 2020 to reduce the maximum annual urban farming real property tax abatements that may be authorized to \$90,000, saving \$60,000 annually.
- **D.C. Central Kitchen Inc. Tax Rebate Amendment Act of 2021** – The subtitle funds the Act which provides for a charitable rebate of the DC Central Kitchen, Inc.’s responsible portion of real property taxes owed for real property it leases from a for-profit owner.
- **Tax Abatements for Affordable Housing in High-Need Areas Amendment Act of 2021** – The subtitle expands an existing real property tax abatement for high-need areas to include, beginning in fiscal year 2025, a competitively-awarded abatement for the Downtown and Golden Triangle Business Improvement Districts.

General Sales and Use Tax Policy Proposals

- **WMATA Dedicated Funding Amendment Act** – The subtitle aligns the sales tax dedication to the Washington Metropolitan Area Transit Authority to current funding agreements and removes the annual increase in the dedication. The subtitle increases sales taxes available for the local fund by \$5.36 million in fiscal year 2021, \$10.87 million in fiscal year 2022, and a total of \$83.61 million through fiscal year 2025.
- **OTR Compliance Initiative** – OTR will start campaign to ensure 3rd party facilitators for on-line delivery businesses are collecting and remitting sales tax in accordance to DC statutes.
- **Healthy Schools Amendment Act of 2021** – Increases the dedication of sales tax revenue to the Healthy Schools Fund by \$100,000 annually.

Income Tax Policy Proposals

- **OTR Compliance Initiative** – OTR will expand campaign to audit trust fund taxes, high net worth individuals, and employee garnishments.
- **Taxable Income Exclusions Amendment Act** – Amends the District of Columbia' Official Code to exclude unemployment compensation (as of tax year 2021), various public health emergency grant programs, and a grant to CheckIt Enterprises from income taxes levied by the District government.
- **Earned Income Tax Credit as Basic Income Amendment Act of 2021** – Expands the DC Earned Income Tax Credit (EITC) to increase, for filers with a qualifying child, the amount of federal EITC matched by the District from 40 percent to 70 percent for tax years 2022 through 2024, 85 percent for tax year 2025, and 100 percent for tax years after 2025.

- **Income Tax Fairness Amendment Act of 2021** – This subtitle changes District income tax brackets and rates beginning in tax year 2022, creating new brackets for incomes between \$250,000 and \$500,000 (taxed at 9.25 percent) and between \$500,000 and \$1 million (taxed at 9.75 percent), while raising the tax on income in excess of \$1 million to 10.75 percent.
- **Funding Voluntary Agreement Moratorium Amendment Act of 2020** – The subtitle funds the Voluntary Agreement Moratorium Amendment Act of 2020 which suspends the ability of landlords to seek voluntary agreements with tenants under the District’s rent control law.

Gross Receipts Tax Policy Proposals

- **OTR Compliance Initiative** – OTR will conduct thorough review of gross receipts taxpayers.

Deed Tax Policy Proposals

- **Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act** – The subtitle forgives and exempts certain tax lots of the Beacon Center mixed-use project on Georgia Avenue, NW, from deed transfer and recordation taxes, provided certain conditions are met. The subtitle reduces fiscal year 2022 deed transfer and recordation tax revenue by \$7,000.
- **Funding for the MLK Gateway Real Property Tax Abatement Amendment Act of 2019** – The Budget Support Act repeals the “subject to appropriations” clause of this law and allows for an exemption of deed transfer and recordation taxes for the first phase of a retail and office redevelopment project at 1201-1215 Good Hope Road, SE in Ward 8. The exemption is estimated to cost \$275,000 in FY 2022.

Nontax Policy Proposals:

- **Revised Uniformed Unclaimed Property Act** – The subtitle updates the District’s unclaimed property laws, including decreasing the required holding period for marketable securities and increasing the types of properties subject to the unclaimed property laws. The subtitle increases nontax revenue by \$6.92 million in fiscal year 2022 and by a total of \$7.64 million over the financial plan.
- **COVID-19 Robust Economic Recovery Initiatives Act** – This subtitle provides for business relief from various fees. The subtitle provides for reduced corporate filing fees and reduced motor vehicle registration fees for For-Hire-Vehicles. Including the late fee amnesty for corporation registrations proposed in the Fiscal Year 2021 Supplemental Budget Support Act, non-tax revenues are estimated to decline \$8.2 million over the financial plan.

Dedicated Tax Policy Proposals:

- **WMATA Dedicated Funding Amendment Act** – The subtitle aligns the sales tax dedication to the Washington Metropolitan Area Transit Authority to current funding agreements and removes the annual increase in the dedication. The subtitle decreases dedicated sales taxes by \$5.36 million in fiscal year 2021, \$10.87 million in fiscal year 2022, and a total of \$83.61 million through fiscal year 2025.
- **Healthy Schools Amendment Act of 2021** – Increases the dedication of sales tax revenue to the Healthy Schools Fund by \$100,000 annually to \$5,690,000.

Special Purpose Funds

- **COVID-19 Robust Economic Recovery Initiatives Act** – This subtitle provides for business relief from various fees. In the Department of Consumer and Regulatory Affairs, the subtitle provides for a reduction in fees collected into the Basic Business License fund and the Occupations and Professions Licensing Special Account. In the Department of For-Hire Vehicles, the subtitle provides for a fiscal year 2022 suspension of various fees collected in the department’s Public Vehicles-for-Hire Consumer Service Fund. The subtitle also provides for additional for-hire vehicle relief in inspection fees required by the Department of Motor Vehicles. Total special purpose revenue reductions over the period FY 2021 through FY 2025 are estimated to be \$23.6 million.

- **Zero Waste Funding and Clarification Amendment Act of 2021** – Makes changes to the Zero Waste Omnibus Amendment Act of 2020 Zero to support implementation of several of the legislation’s provisions and increases several fees charged by the Department of Public Works (DPW) for solid waste and recycling disposal. The subtitle also increases DPW’s solid waste diversion and recycling disposal fees and sets a minimum solid waste transfer fee.
- **Universal Paid Leave Amendment Act of 2021** – Eliminates the Workplace Leave Navigators Program, reducing a requirement to fund the program estimated to cost \$750,000 beginning FY 2022.

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 2020-2025**

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
PROPERTY	4.5%	1.2%	-3.7%	0.7%	2.5%	2.7%
Real Property	4.7%	1.7%	-3.8%	0.7%	2.6%	2.8%
Personal Property	-1.6%	-9.7%	-0.3%	2.6%	0.0%	0.5%
Public Space Rental	2.5%	-10.9%	1.0%	1.0%	1.0%	1.0%
<i>Dedicated to other funds</i>	<i>-15.7%</i>	<i>16.6%</i>	<i>-9.5%</i>	<i>12.3%</i>	<i>21.2%</i>	<i>6.7%</i>
PROPERTY (NET)	4.9%	1.0%	-3.6%	0.6%	2.2%	2.6%
SALES AND EXCISE	-22.9%	-8.2%	30.6%	9.6%	8.6%	3.9%
General Sales	-23.5%	-8.9%	33.1%	10.2%	9.2%	4.1%
Alcohol	-14.7%	0.0%	3.2%	1.6%	1.6%	1.6%
Cigarette	-12.7%	-7.3%	-2.7%	-2.7%	-2.7%	-2.7%
Motor Vehicle	-11.4%	0.0%	1.0%	1.4%	1.4%	1.3%
Motor Fuel	-19.6%	14.7%	3.6%	0.0%	0.0%	0.0%
<i>Dedicated to other funds</i>	<i>-24.4%</i>	<i>-5.5%</i>	<i>28.8%</i>	<i>8.4%</i>	<i>7.4%</i>	<i>3.1%</i>
SALES AND EXCISE (NET)	-22.2%	-9.3%	31.3%	10.1%	9.2%	4.3%
INCOME	5.5%	4.4%	1.7%	5.2%	4.1%	4.5%
Individual Income	3.4%	4.6%	1.6%	6.2%	4.6%	4.7%
Corporate Franchise	13.3%	2.6%	2.2%	3.2%	2.6%	4.5%
U.B. Franchise	12.8%	8.5%	0.0%	-3.4%	0.4%	-0.1%
INCOME (NET)	5.5%	4.4%	1.7%	5.2%	4.1%	4.5%
GROSS RECEIPTS	-6.1%	-2.1%	7.6%	-1.9%	0.4%	0.0%
Public Utilities	-12.5%	-8.8%	18.7%	-4.5%	0.6%	0.6%
Toll Telecommunications	-2.4%	-11.2%	-3.9%	-3.9%	-3.9%	-3.9%
Insurance Premiums	1.0%	6.1%	0.4%	-0.3%	1.0%	0.0%
Ballpark Fee	-17.4%	-6.3%	7.2%	0.0%	0.0%	0.0%
Private Sports Wagering		850.1%	10.0%	10.0%	10.0%	10.0%
Games of Skill			175.1%	10.0%	5.0%	0.0%
Health Related Taxes	8.8%	1.2%	0.9%	0.9%	0.9%	0.0%
<i>Dedicated to other funds</i>	<i>-3.7%</i>	<i>1.7%</i>	<i>3.8%</i>	<i>0.0%</i>	<i>3.5%</i>	<i>0.4%</i>
GROSS RECEIPTS (NET)	-7.3%	-4.1%	9.8%	-2.9%	-1.3%	-0.2%
OTHER TAX	-16.0%	7.6%	10.0%	0.4%	-4.7%	-0.6%
Estate	67.0%	-6.0%	6.1%	1.2%	1.2%	1.2%
Deed Recordation	-12.8%	1.5%	10.9%	0.8%	-4.6%	-0.8%
Deed Transfer	-21.4%	19.0%	6.4%	-1.2%	-4.6%	-0.8%
Economic Interest	-63.6%	11.9%	60.9%	9.5%	-15.6%	0.0%
<i>Dedicated to other funds</i>	<i>-16.2%</i>	<i>5.5%</i>	<i>10.0%</i>	<i>-0.7%</i>	<i>-4.9%</i>	<i>-0.8%</i>
OTHER TAX (NET)	-16.0%	7.9%	10.1%	0.5%	-4.7%	-0.6%
TOTAL TAX (GROSS)	-2.6%	1.1%	4.7%	3.9%	3.7%	3.3%
TOTAL TAX (NET)	-0.8%	1.4%	3.6%	3.7%	3.5%	3.4%

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Table 3-13 (Continued)

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2020-2025**

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
NONTAX	-15.6%	-24.0%	13.6%	1.3%	-0.5%	-0.7%
Licenses and Permits	-14.5%	-13.3%	22.5%	4.8%	0.4%	1.1%
Fines & Forfeits	-24.3%	-24.0%	23.4%	-2.0%	-2.0%	-2.0%
Charges for Services	-11.3%	-4.4%	-2.7%	3.7%	0.5%	-2.5%
Miscellaneous	-9.4%	-38.9%	4.6%	0.0%	-0.2%	-0.5%
NONTAX (NET)	-15.6%	-24.0%	13.6%	1.3%	-0.5%	-0.7%
LOTTERY	-15.5%	15.9%	28.3%	0.9%	6.0%	2.3%
<i>Dedicated to other funds</i>						<i>0.0%</i>
LOTTERY (NET)	-15.5%	15.9%	28.3%	0.9%	-33.3%	3.7%
GROSS REVENUE	-3.5%	-0.3%	5.3%	3.7%	3.5%	3.1%
<i>Dedicated to other funds (See Table 3-16 for Details)</i>	<i>-19.5%</i>	<i>-1.3%</i>	<i>18.4%</i>	<i>6.1%</i>	<i>9.2%</i>	<i>2.5%</i>
LOCAL FUND REVENUE	-2.0%	-0.2%	4.2%	3.5%	3.0%	3.2%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
PROPERTY	126,336	35,390	(109,513)	21,576	73,557	80,807
Real Property	126,652	47,234	(109,663)	19,415	73,179	80,084
Personal Property	(1,299)	(7,505)	(203)	1,803	17	359
Public Space Rental	982	(4,339)	353	357	361	364
<i>Dedicated to other funds</i>	<i>(8,265)</i>	<i>7,361</i>	<i>(4,923)</i>	<i>5,744</i>	<i>11,168</i>	<i>4,274</i>
PROPERTY (NET)	134,601	28,028	(104,590)	15,832	62,389	76,533
SALES AND EXCISE	(390,650)	(107,872)	369,634	151,239	149,585	73,467
General Sales	(375,280)	(109,327)	368,726	151,143	149,478	73,383
Alcohol	(1,033)	(3)	193	100	101	105
Cigarette	(3,613)	(1,831)	(624)	(607)	(590)	(575)
Motor Vehicle	(5,260)	(13)	407	595	596	556
Motor Fuel	(5,464)	3,302	932	8	0	(2)
<i>Dedicated to other funds</i>	<i>(130,280)</i>	<i>(22,014)</i>	<i>109,912</i>	<i>41,167</i>	<i>39,372</i>	<i>17,851</i>
SALES AND EXCISE (NET)	(260,370)	(85,858)	259,721	110,072	110,213	55,616
INCOME	162,951	137,373	53,586	170,264	141,165	160,729
Individual Income	77,910	109,725	40,675	156,702	124,523	132,368
Corporate Franchise	67,735	14,721	12,852	19,142	15,985	28,457
U.B. Franchise	17,306	12,927	59	(5,579)	657	(96)
INCOME (NET)	162,951	137,373	53,586	170,264	141,165	160,729
GROSS RECEIPTS	(23,946)	(7,680)	27,600	(7,496)	1,600	(58)
Public Utilities	(19,461)	(11,976)	23,320	(6,696)	849	854
Toll Telecommunications	(1,008)	(4,576)	(1,416)	(1,361)	(1,308)	(1,257)
Insurance Premiums	1,202	7,262	507	(377)	1,236	0
Ballpark Fee	(7,848)	(2,347)	2,498	0	0	0
Private Sports Wagering	273	2,323	260	286	314	346
Games of Skill	0	1,210	2,119	333	183	0
Health Related Taxes	2,895	424	313	319	326	0
<i>Dedicated to other funds</i>	<i>(5,059)</i>	<i>2,220</i>	<i>5,083</i>	<i>(66)</i>	<i>4,781</i>	<i>520</i>
GROSS RECEIPTS (NET)	(18,887)	(9,900)	22,518	(7,430)	(3,181)	(578)
OTHER TAX	(93,389)	37,162	52,930	2,075	(27,471)	(3,502)
Estate	14,939	(2,228)	2,122	444	458	464
Deed Recordation	(38,301)	3,865	28,914	2,254	(13,769)	(2,257)
Deed Transfer	(48,846)	34,080	13,632	(2,688)	(10,431)	(1,710)
Economic Interest	(21,181)	1,445	8,262	2,065	(3,729)	0
<i>Dedicated to other funds</i>	<i>(13,380)</i>	<i>3,772</i>	<i>7,264</i>	<i>(570)</i>	<i>(3,905)</i>	<i>(588)</i>
OTHER TAX (NET)	(80,008)	33,390	45,666	2,646	(23,567)	(2,914)
TOTAL TAX (GROSS)	(218,697)	94,372	394,237	337,659	338,436	311,443
TOTAL TAX (NET)	(61,713)	103,033	276,901	291,384	287,019	289,386

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Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
NONTAX	(96,346)	(125,524)	54,037	6,002	(2,104)	(3,258)
Licenses and Permits	(21,372)	(16,763)	24,520	6,398	500	1,577
Fines and Forfeits	(47,448)	(35,546)	26,256	(2,747)	(2,692)	(2,638)
Charges for Services	(8,764)	(3,025)	(1,804)	2,373	303	(1,646)
Miscellaneous	(18,762)	(70,190)	5,065	(22)	(215)	(551)
NONTAX (NET)	(96,346)	(125,524)	54,037	6,002	(2,104)	(3,258)
LOTTERY	(6,990)	6,039	12,487	509	3,440	1,415
<i>Dedicated to other funds</i>					22,450	0
LOTTERY (NET)	(6,990)	6,039	12,487	509	(19,010)	1,415
GROSS REVENUE	(322,033)	(25,113)	460,761	344,169	339,771	309,600
<i>Dedicated to other funds (See Table 3-16 for Details)</i>	<i>(156,984)</i>	<i>(8,660)</i>	<i>117,336</i>	<i>46,274</i>	<i>73,866</i>	<i>22,057</i>
LOCAL FUND REVENUE	(165,049)	(16,453)	343,425	297,895	265,905	287,543

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
	Business Licenses and Permits							
3001	Depart of Insurance, Securities and Banking	Insurance Licenses	16,733	17,607	17,114	18,687	18,726	19,839
2003	Public Service Commission	Electric License	7	7	7	7	7	7
2004	Public Service Commission	Gas License	5	5	5	5	5	5
3007	Depart of Insurance, Securities and Banking	Securities Broker Dealer License	11,100	11,100	11,100	11,100	11,100	11,100
3010	Metropolitan Police Department	SOMB Security License Fees	-	-	-	-	-	-
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	34,895	29,486	30,001	30,197	30,382	30,581
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	2	3	3	3	3	3
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	735	603	615	627	640	640
3027	Dept. of Consumer and Regulatory Affairs	Excavation Permit	0	1	1	1	1	1
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	29	23	23	23	23	
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	5	5	5	5	5	5
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	7	7	7	7	7	7
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	699	661	331	331	331	331
3034	Dept. of Consumer and Regulatory Affairs	Raze Permit	688	730	728	717	717	717
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	77	77	77	77	77	77
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	5	5	5	5	5	5
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	30	30	30	30	30	30
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	90	90	90	90	90	90
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	9	9	9	9	9	9
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	25	25	25	25	25	25
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	41	41	41	41	41	41
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	155	155	155	155	155	155
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	48	48	48	48	48	48
3048	Dept. of Consumer and Regulatory Affairs	Solar Permit	590	590	590	590	590	590
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	400	400	400	400	400	400
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	4,755	4,529	5,006	5,098	5,098	5,098
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	4,002	3,913	3,721	3,925	3,940	3,956
3016	Dept. of Consumer and Regulatory Affairs	Public Space Excavation Permit	22	-	-	-	-	-
9201	Department of Behavioral Health	Other License Fees	17	17	17	17	17	17
3041	Department of Motor Vehicles	Chartered Bus Trip Permit	0	0	0	0	0	0
3053	Department of Motor Vehicles	Dealer Registration Application Fee	-	1	1	1	1	1
3086	Department of for -Hire Vehicles	Private Vehicle for Hire-Register As DDS	19,981	8,572	27,564	31,513	31,702	31,892
	Total Business Licenses and Permits		95,153	78,740	97,720	103,734	104,175	105,693
	Nonbusiness Licenses and Permits							
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	4,390	4,399	5,284	5,614	5,620	5,630
3105	Department of Motor Vehicles	Cancel Road Test Fee	36	32	36	36	36	36
3106	Department of Motor Vehicles	Change of Address Fee	3	3	3	3	3	3
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	208	209	407	410	413	413
3108	Department of Motor Vehicles	Drivers License-Road Test	60	62	108	109	109	109
3120	Metropolitan Police Department	Boat Registration	233	144	146	149	151	154

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
Nonbusiness Licenses and Permits (cont.)								
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	378	378	379	380	381	381
3144	Department of Motor Vehicles	Digital Certificate Fee	4	4	4	4	4	4
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	92	111	112	113	114	115
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	172	172	172	172	172	172
3148	Department of Motor Vehicles	Temporary Dealer Tags	0	0	0	0	0	0
3149	Department of Motor Vehicles	Transfer of Tags — RSC 9100	28	136	139	139	139	139
3151	Department of Motor Vehicles	Motor Vehicle Registration	24,438	24,044	28,408	28,454	28,499	28,543
3152	Department of Motor Vehicles	Out of State Registration Fee	0	(1)	(1)	(1)	(1)	(1)
3153	Department of Motor Vehicles	Record Searches - Rsc 9100	(8)	(8)	(8)	(8)	(8)	(8)
3158	Department of Motor Vehicles	Breast Cancer Tag	8	8	8	8	8	8
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	(1)	(1)	(1)	(1)	(1)	(1)
3165	Department of Motor Vehicles	Destiny Cc Time/No Chrg/Over (Short)	390	390	426	426	426	426
9151	Department of Motor Vehicles	Mtr Vh Regis RSC 3051 Revenue Refund	(2)	(2)	(2)	(2)	(2)	(2)
Total Nonbusiness Licenses and Permits			30,431	30,081	35,621	36,005	36,064	36,122
Fines and Forfeitures								
5000	Department of for -Hire Vehicles	Hackers Fines	3	1	1	1	1	1
5010*	Department of Motor Vehicles	Traffic Fines	36,878	11,036	38,909	38,131	37,368	36,621
5001	Metropolitan Police Department	Red Light Revenue	6,310	2,926	5,188	6,018	5,920	5,824
5003	Metropolitan Police Department	No Thru Truck	22	22	44	44	44	44
5004	Metropolitan Police Department	Gridlock	-	0	0	0	0	0
5005	Metropolitan Police Department	Crosswalk	3,194	3,035	2,428	2,355	2,284	2,216
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	99,895	97,110	91,097	88,364	86,597	84,865
5020	Department of Public Works	Sale of Abandoned Property	4	4	4	4	4	4
9020	Department of Public Works	Refund for Sale of Abandon Property	4	4	4	4	4	4
5030	Department of Public Works	Booting Fees - RSC 1504	16	2	16	16	16	16
9030	Department of Public Works	Booting Fees - RSC 1504 - Revenue Refund	20	2	20	20	20	20
5040	Department of Public Works	Towing Fees - RSC 1505	163	98	147	147	147	147
9040	Department of Public Works	Towing Fees - RSC 1505 - Revenue Refund	36	36	36	36	36	36
5050	Department of Public Works	Impoundment Fees - RSC 1506	64	64	64	64	64	64
9050	Department of Public Works	Impoundment Fees - RSC 1506 - Rev Refund	85	85	85	85	85	85
5060	Alcoholic Beverage Regulation Admin.	Fines and forfeitures - Other	354	122	106	106	106	106
5060	Depart of Insurance, Securities and Banking	Fines	12	15	15	15	15	15
9215	Department of Energy and Environment	Fines for CRF Violations	2	2	2	2	2	2
3301	Department of Energy and Environment	Underground Storage Tank Fines Only	6	5	6	5	5	5
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	332	50	277	271	266	266
3303	Department of Energy and Environment	Asbestos Certification and Abatement Fees	353	261	261	280	297	303
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enfor	(344)	(344)	(344)	(344)	(344)	(344)
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	45	40	40	38	37	37
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	74	-	106	104	102	102
3309	Department of Energy and Environment	Hazardous Generator Fees	268	(5)	(5)	(5)	(5)	(5)
3310	Department of Energy and Environment	Hazardous Generator Fines	0	1	1	1	1	1

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
Fines and Forfeitures (continued)								
3311	Department of Energy and Environment	General Enforcement Fines and Fees	51	-	-	-	-	-
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	54	15	15	15	14	14
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
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	1
3304	Department of Transportation	Adjudication Hearing-Traffic Control	29	29	29	29	29	29
5060	Metropolitan Police Department	Fines and forfeitures - Other	11	100	98	96	93	93
Total Fines and forfeitures			147,943	112,397	138,654	135,906	133,214	130,576
Charges for Services								
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	97	73	119	119	119	119
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	53	55	109	109	109	109
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	3	1	1	1	1	1
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	3	3	2	2	2	2
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	480	494	469	516	510	510
3206	Metropolitan Police Department	Fingerprints, Photos	423	456	456	456	456	410
3207	Department of Corrections	Other Service Charges	-	1	1	1	1	1
3328	Department of Energy and Environment	Lead Certification / Accreditation Fees	7	15	15	15	15	15
3203	Department of Motor Vehicles	Expedited Service Fees	79	145	145	145	145	145
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	423	347	347	347	347	347
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	8	16	16	16	16	16
9204	Department of Behavioral Health	Medical Record Fees	0	1	1	1	1	1
3208	Department of for -Hire Vehicles	Copy of Reports Et Al	1	2	2	2	2	2
3208	Department of Motor Vehicles	Reproduction of Reports	3,861	2,843	2,545	2,277	2,227	1,194
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	4	4	4	4	4	4
3209	Dept. of Consumer and Regulatory Affairs	FOIA for DCRA	3	3	3	3	3	3
3208	Metropolitan Police Department	Reproduction of Reports	48	31	20	13	9	6
3209	Fire and Emergency Medical Services	Emergency Ambulance	18,637	15,692	13,581	13,581	13,581	13,581
3210	Metropolitan Police Department	Transcription of Records	124	198	198	198	198	198
3251	Office of the Chief Financial Officer	Tax Certificates	-	-	-	-	-	-
3211	Metropolitan Police Department	Firearm User Fee	219	339	339	339	339	339
3214	Department of Motor Vehicles	Motor Vehicle Inspection - RSC 1258	-	(0)	(0)	(0)	(0)	(0)
3216	Department of Motor Vehicles	Inspection Late Fee	-	0	0	0	0	0
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	1,602	1,522	1,602	1,602	1,522	1,200
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	391	273	273	391	273	273
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	194	210	211	213	214	214
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	583	582	582	582	582	582
3221	Office of the Chief Financial Officer	Deed Recordation Fee	7,593	9,658	9,716	9,774	9,833	9,892
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	15,506	15,506	14,988	16,867	16,636	16,968
3223	Department of General Services	Parking Permits and Fees	1,300	1,946	1,985	2,025	2,306	2,306
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,255	2,917	3,063	3,216	3,277	3,277
3230	Department of Health	Health Facility Fee	166	163	163	163	163	163

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
	Charges for Services (continued)							
3234	DC Public Library	Other Charges for Services - Other	0	0	0	0	0	0
9002	DC Public Library	Bookstore Sales	3	2	2	2	2	2
3234	Department of Motor Vehicles	Other Charges for Services	171	169	169	169	169	110
3234	Department of Transportation	Other Charges for Services	9	9	9	9	9	9
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	1,575	1,096	1,681	1,933	2,223	2,223
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	19	19	19	19	19	19
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	165	165	165	165	165	165
3281-83	Fire and Emergency Medical Services	FEMS Nontax - General*	445	-	-	-	-	-
3234	Office of the Tenant Advocate	Other Charges for Services - Other	245	286	286	286	286	100
3234	State Superintendent of Education (OSSE)	Other Charges for Services - Other	-	-	-	-	-	-
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	19	11	11	11	11	11
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	32	32	56	56	56	56
3242	Dept. of Consumer and Regulatory Affairs	Designation of A New Address	7	7	35	35	35	35
3246	Dept. of Consumer and Regulatory Affairs	Building Plats (Up To 3 Usual Shaped Lots	260	260	260	260	260	260
3247	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Renewal	-	-	-	-	-	-
3249	Dept. of Consumer and Regulatory Affairs	Street and Alley Closing or Revisions	9	26	26	26	26	26
3250	Dept. of Consumer and Regulatory Affairs	Subdiv of Land Plats (> 3 Usual Lots)	93	93	93	93	93	93
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	36	58	58	58	58	58
3253	Dept. of Consumer and Regulatory Affairs	Opt. Surveyors Prelim RVW-District Svyr	-	0	0	0	0	0
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	6	6	6	6	6	6
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	96	77	77	77	77	77
3293-96	Fire and Emergency Medical Services	FEMS Spr - Special Events - General	-	-	-	-	-	-
3320	Department of General Services	Rentals - Other	9,470	9,884	9,983	10,083	10,184	10,286
	Total Charges for Services		68,723	65,698	63,894	66,267	66,570	64,924
	Miscellaneous							
0638	Department of Health	Animal Control Dog License Fees	26	76	76	77	77	77
2538	DC Public Library	Library Book Fines	135	135	138	140	143	146
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	-	-	-	-	-	-
5701	Office of the Chief Financial Officer	Unclaimed Property Receipt	45,935	22,000	22,000	22,000	22,000	22,000
5600	Office of the Chief Financial Officer	Interest Income	17,813	1,735	3,145	3,183	3,145	3,157
6100	Metropolitan Police Department	Surplus Vehicle Revenue	188	198	208	760	760	760
6600	Public Service Commission	Contributions - Other	46	46	46	46	46	46
6103	Office of the Chief Technology Officer	Reimbursements	-	-	-	-	-	-
6106	Depart of Insurance, Securities and Banking	Service Fees	1	1	1	1	1	1
6106	Depart of Insurance, Securities and Banking	Service Fees	11	10	10	10	10	10
6106	Department of Corrections	Other Revenues	201	201	201	201	201	201
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	468	702	1,053	1,072	1,072	1,072
6105	Department of Transportation	Other Revenue - Freedom of Information	3	3	3	3	3	3
3260	Dept. of Consumer and Regulatory Affairs	Zoning Compliance Letter	2	1	1	1	1	1
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	19	19	44	44	44	44
6106	Fire and Emergency Medical Services	Other Revenues	11	11	60	60	60	60

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
	Miscellaneous (continued)							
6106	Metropolitan Police Department	Other Revenues	67	67	56	56	56	56
6106	Office of Administrative Hearings	Other Revenues	2	2	2	2	2	2
6106	Office of Planning	Other Revenues	0	10	10	10	10	10
6106	Office of the Attorney General	Other/ Revenue	2,003	779	779	779	779	779
6106	Office of the Chief Financial Officer	Other Revenues	3,123	1,564	1,064	764	1,064	1,064
6106	Office of the Chief Medical Examiner	Other Revenues	328	273	273	273	273	273
6106	Office of the Chief Technology Officer	Other Revenues	19	4	4	4	4	4
6106	Office of Victim Svcs and Justice Grants	Other Revenues	2	36	36	36	36	36
6106	Office of Zoning	Other Revenues	815	1,035	1,035	1,035	1,035	1,035
6106	Repayment of Loans and Interest	Other Revenues	284	276	276	276	276	276
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	5,796	1,714	1,360	1,360	1,360	1,360
6107	Public Service Commission	Civil Infractions/Fines	294	207	207	207	207	207
6111	Board of Elections	Other Revenue - Other	0	1	1	1	1	1
6111	CAFR Reclass - Various Agencies	Other Revenue - Other	34,445	18,209	18,209	18,209	18,209	18,000
2538	DC Public Library	Library Book Fines	135	135	100	100	100	100
6111	DC Unemployment Compensation Fund	Other Revenue - Other	2,317	-	-	-	-	-
6111	Department of Employment Services	Other Revenue - Other	0	0	0	0	0	0
6111	Department of Energy and Environment	Other Revenue	12	6	6	6	6	6
6112	Department of Energy and Environment	DDOE Freedom of Information	1	1	1	1	1	1
6111	Department of General Services	Other Revenue - Other	193	193	887	887	887	687
6111	Department of Health	Other Revenue - Other	(3)	(3)	3	3	3	3
6321	Department of Health	Food Handlers Certification	40	275	275	275	275	275
6389	Department of Health	Rodent Control Div. Adjudication	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 Developmt	Other Revenue - Other	59	83	83	83	83	83
2002	Dept. of Housing and Comm. Development	Appr HPAP Repay	50	50	50	50	50	50
2800	Dept. of Housing and Comm. Development	HPAP Loan Payoff	1,332	1,257	1,257	1,257	1,257	1,257
2810	Dept. of Housing and Comm. Development	HPAP Loan Remittance	248	425	425	425	425	425
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	27	17	17	17	17	17
6111	Deputy Mayor Greater Economic Opportunity	Other Revenue - Other	3	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	-	-	-	-	-	-
6111	Medical Liability Captive Ins. Agency	Other Revenue - Other	-	315	315	315	315	315
6111	Office of Campaign Finance	Other Revenue - Other	12	21	21	21	21	21
6111	Office of Contracting and Procurement	Other Revenue - Other	1,003	1,094	1,094	894	594	594
6111	Office of Finance and Resource Mgmt.	Other Revenue - Other	147	8	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	27,637	22,000	40,216	41,012	40,492	39,982
9006	Office of the Chief Financial Officer	Other Revenue - Recorder of Deeds Surcharge	2	1	1	1	1	1
9011/6111	Office of the Chief Financial Officer	Other Revenue - Tax Collection Fees/Others	3,733	3,282	2,039	842	842	842

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
	Miscellaneous (continued)							
6111	Office of the Inspector General	Other Revenue - Other	638	284	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	-	-	-	-	-	-
6111	Public Employee Relations Board	Other Revenue - Other	1	1	1	1	1	1
6111	Various	One Time Revenue and - Others	13,118	13,779	486	411	407	411
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	17,734	17,734	17,735	18,076	18,419	18,769
	Total Miscellaneous		180,645	110,455	115,520	115,498	115,283	114,732

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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 2022 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 2020. 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 2020 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 2020 Comprehensive Annual Financial Report.

The next three columns show, for FY 2021, 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 2022, 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 2023, FY 2024, and FY 2025. 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 four 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 2019 and FY 2020 for the Dedicated Tax funds.

A January 2020 DC Office of Revenue Analysis report (District of Columbia 2019 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%202019.pdf>

Table 3-16
Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2021-2025

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025
	End of	FY 2021	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025
	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	317,312,932	639,203,929	27,497,323	666,701,252	756,539,619	25,555,757	782,095,376	802,813,888	876,679,995	898,736,891
West End Library / Firehouse Maintenance										
Fund (AMO 2225)	2,226,779	369,010	20,786	389,796	1,048,174	0	1,048,174	492,340	217,686	224,216
Deed Recordation Tax		184,505			524,087			246,170	108,843	112,108
Deed Transfer Tax		184,505			524,087			246,170	108,843	112,108
Commission on the Arts and Humanities										
(BX0 0110)	7,225,087	30,997,000	2,888,431	33,885,431	37,523,000	0	37,523,000	39,399,000	41,172,000	43,024,000
General Sales Tax		30,997,000			37,523,000			39,399,000	41,172,000	43,024,000
Walter Reed Redevelopment Fund (EBO 6616)										
	0	900,000	0	900,000	900,000	0	900,000	900,000	900,000	900,000
Real Property Tax		900,000			900,000			900,000	900,000	900,000
Healthy Schools Fund (GDO 0111)										
	1,446,079	5,590,000	106,232	5,696,232	5,590,000	39,909	5,629,909	5,590,000	5,590,000	5,590,000
General Sales Tax		5,590,000			5,590,000			5,590,000	5,590,000	5,590,000
Nursing Facility Quality of Care Fund (HTO 0110)										
	8,130,827	15,652,280	5,562,637	21,214,917	15,965,325	1,255,818	17,221,143	16,284,632	16,610,325	16,610,325
Healthcare Provider Tax		15,652,280			15,965,325			16,284,632	16,610,325	16,610,325
Healthy DC Fund (HTO 0111)										
	2,610,395	55,846,284	0	55,846,284	58,138,030	2,610,395	60,748,425	57,773,200	59,045,217	59,213,053
General Sales Tax		1,666,000			1,798,652			1,942,544	2,097,948	2,265,784
Insurance Premiums Tax		54,180,284			56,339,378			55,830,656	56,947,269	56,947,269
Stevie Sellows Quality Improvement										
Fund (HTO 0112)	4,131,514	5,538,639	0	5,538,639	5,538,639	2,548,005	8,086,644	5,538,639	5,538,639	5,538,639
ICF-IDD Assessment		5,538,639			5,538,639			5,538,639	5,538,639	5,538,639
Hospital Fund (HTO 0114)										
	112,288	8,454,037	0	8,454,037	8,454,037	0	8,454,037	8,454,037	8,454,037	8,454,037
Medicaid Hospital Inpatient Fee		8,454,037			8,454,037			8,454,037	8,454,037	8,454,037

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Table 3-16 (Continued)
Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2021-2025

	FY 2020									
	End of	FY 2021	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025
	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)	219,234	6,672,931	0	6,672,931	6,672,931	2,043,150	8,716,081	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 and Research (RMO 1118)	273,242	126,758	0	126,758	200,000	0	200,000	200,000	200,000	200,000
Sports Wagering		126,758			200,000			200,000	200,000	200,000
WMATA Operating (KE0 0110)	0	44,918,000	0	44,918,000	76,637,000	0	76,637,000	79,320,000	82,096,000	84,559,000
General Sales Tax (parking)		44,918,000			76,637,000			79,320,000	82,096,000	84,559,000
Alcoholic Beverage Regulation Administration (LQ0 0110)	38,487	1,170,000	23,826	1,193,826	1,170,000	14,661	1,184,661	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
Repayment of Revenue Bonds (DT0 0110)	0	5,691,191	0	5,691,191	5,690,940	0	5,690,940	5,684,940	5,693,190	5,693,190
Deed Recordation Tax		3,292,613			3,292,467			3,288,996	3,293,769	3,293,769
Deed Transfer Tax		2,398,578			2,398,473			2,395,944	2,399,421	2,399,421
Economic Interest		0			0			0	0	0
Convention Center Fund (EZ0 0110)	0	57,429,000	0	57,429,000	104,908,000	0	104,908,000	128,514,000	152,752,000	159,789,000
General Sales Tax (Convention Center)		54,753,000			100,442,000			122,867,000	145,867,000	152,538,000
General Sales Tax (Destination DC)		2,676,000			4,466,000			5,647,000	6,885,000	7,251,000
Highway Transportation Fund (KZ0 0110)	0	25,774,061	0	25,774,061	26,705,648	0	26,705,648	26,713,543	26,713,543	26,711,569
Motor Fuel Tax		25,774,061			26,705,648			26,713,543	26,713,543	26,711,569
WMATA Capital (PA0 0110)	0	183,855,000	0	183,855,000	189,370,650	0	189,370,650	195,051,770	200,903,323	206,930,422
General Sales Tax		183,855,000			189,370,650			195,051,770	200,903,323	206,930,422

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2021-2025

	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025
	End of	FY 2021	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025
	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
Neighborhood Safety and Engagement Fund	0	0	0	0	0	0	0	0	12,852,597	13,025,357
Sports Wagering		0			0			0	1,627,597	1,800,357
Lottery		0			0			0	11,225,000	11,225,000
Early Childhood Development Fund	0	0	0	0	0	0	0	0	12,852,597	13,025,357
Sports Wagering		0			0			0	1,627,597	1,800,357
Lottery		0			0			0	11,225,000	11,225,000
Sub Total - GENERAL FUND	26,413,932	448,984,191	8,601,912	457,586,103	544,512,374	8,511,938	553,024,312	577,759,032	639,434,085	657,331,096
Ballpark Fund (BK0 0610 / 6111, 6114)	32,038,000	52,719,627	0	52,719,627	63,256,759	0	63,256,759	63,379,716	63,463,132	63,637,768
General Sales Tax		10,000,000			18,000,000			18,000,000	18,000,000	18,000,000
Public Utility Tax		5,497,837			5,543,291			5,589,121	5,635,329	5,681,920
Toll Telecommunications Tax		2,319,977			2,313,468			2,390,595	2,427,803	2,555,848
Ballpark Fee		34,901,813			37,400,000			37,400,000	37,400,000	37,400,000
Tax Increment Financing Program (TX0 0610 / 6116)	64,397,000	33,043,134	8,443,110	41,486,244	35,119,207	6,922,900	42,042,107	44,665,878	49,271,884	47,868,113
Real Property Tax		20,543,679			15,588,727			19,008,587	20,067,183	18,863,224
General Sales Tax		12,499,455			19,530,480			25,657,291	29,204,701	29,004,889
Repayment of PILOT Financing (TY0 0610 / 6115)	78,241,000	37,726,389	10,452,301	48,178,690	40,335,723	10,120,919	50,456,642	43,702,103	54,841,999	60,825,988
Real Property Tax		30,294,614			30,326,543			32,650,752	42,759,951	48,237,944
General Sales Tax		7,431,775			10,009,180			11,051,351	12,082,048	12,588,044
Housing Production Trust Fund (UZ0 0610 / 6113)	116,223,000	66,730,588	0	66,730,588	73,315,556	0	73,315,556	73,307,159	69,668,895	69,073,926
Deed Recordation Tax		36,468,806			40,806,103			41,147,652	39,077,525	38,739,008
Deed Transfer Tax		29,623,925			31,668,778			31,268,127	29,699,990	29,443,538
Economic Interest		637,857			840,675			891,380	891,380	891,380
Sub-Total – ENTERPRISE FUND	290,899,000	190,219,738	18,895,411	209,115,149	212,027,245	17,043,819	229,071,064	225,054,856	237,245,910	241,405,795

Table 3-16A

Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE	804,848,314	315,675,051	647,864,280	317,312,932
Convention Center Fund (EZO 0110)	147,633,377	0	74,067,005	0
General Sales Tax	147,633,377		74,067,005	
West End Library / Firehouse Maintenance Fund (AMO 2225)	249,231	2,309,318	88,696	2,226,779
Deed Recordation Tax	124,616		20,650	
Deed Transfer Tax	124,616		68,046	
Walter Reed Development Fund (EBO 6616)	0	0	765,128	0
Property Tax	0		765,128	
Nursing Facility Quality of Care Fund (HTO 0110)	14,337,865	5,956,906	16,217,116	8,130,827
Healthcare Provider Tax	14,337,865	0	16,217,116	0
Healthy DC Fund (HTO 0111)	48,730,794	1,715,872	48,946,060	2,610,395
General Sales Tax	1,158,202		1,512,772	
Insurance Premiums Tax	47,572,592		47,433,289	
Stevie Sellows Quality Improvement Fund (HTO 0112)	4,863,693	1,412,695	6,830,956	4,131,514
ICF-IDD Assessment	4,863,693		6,830,956	
Hospital Fund (HTO 0114)	8,452,346	98,580	7,519,756	112,288
Medicaid Hospital Inpatient Fee	8,452,346		7,519,756	
Hospital Provider Fee Fund (HTO 0115)	5,344,929	52,938	5,325,883	219,234
Medicaid Hospital Outpatient Fee	5,344,929		5,325,883	
Highway Transportation Fund (KZO 0110)	27,935,269	0	22,471,680	0
Motor Fuel Tax	27,935,269		22,471,680	
WMATA Operating (KEO 0110)	79,782,382	2,557,519	52,311,184	0
General Sales Tax (parking)	79,782,382		52,311,184	
WMATA Capital (PAO 0110)	178,500,000	0	178,500,000	0
General Sales Tax	178,500,000		178,500,000	

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Table 3-16A (Continued)

**Dedicated Tax Revenue Funds, Revenues and Fund Balances,
Fiscal Years 2019 and 2020**

	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance
Healthy Schools Fund (GDO 0111)	4,266,000	515,997	5,110,000	1,446,079
General Sales Tax	4,266,000		5,110,000	
Alcoholic Beverage Regulation Administration (LQ0 0110)	1,170,000	238,794	1,170,000	38,487
General Sales Tax	1,170,000		1,170,000	
Commission on the Arts and Humanities (BX0 0110)	31,955,975	4,888,431	32,288,590	7,225,087
General Sales Tax	31,955,975		32,288,590	
Gambling Addiction Treatment & Research (RMO 1118)	0	0	273,242	273,242
Sports Wagering	0		273,242	
Repayment of Revenue Bonds (DT0 0110)	7,828,539	0	6,293,464	0
Deed Recordation Tax	2,936,736		3,641,055	
Deed Transfer Tax	4,891,803		2,652,409	
Sub Total – GENERAL FUND	561,050,400	19,747,051	458,178,758	26,413,932
Tax Increment Financing Program (TX0 0610 / 6116)	48,675,782	65,953,000	29,543,729	64,397,000
Real Property Tax	17,943,591		15,475,522	
General Sales Tax	30,732,191		14,068,206	
Repayment of PILOT Financing (TY0 0610 / 6115)	49,038,463	87,035,000	37,841,423	78,241,000
Real Property Tax	34,698,497		28,136,209	
General Sales Tax	14,339,967		9,705,215	
Ballpark Fund (BKO 0610 / 6111, 6114)	71,762,130	0	59,663,621	32,038,000
General Sales Tax	16,150,002		12,139,205	
Public Utility Tax	8,180,079		7,691,851	
Toll Telecommunications Tax	2,336,182		2,584,099	
Ballpark Fee	45,095,867		37,248,467	
Housing Production Trust Fund (UZ0 0610 / 6113)	74,321,539	142,940,000	62,636,749	116,223,000
Deed Recordation Tax	45,578,153		37,775,193	
Deed Transfer Tax	28,743,385		24,861,556	
Sub Total – ENTERPRISE FUND	243,797,914	295,928,000	189,685,522	290,899,000

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 2022 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 2020. 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 2020 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 2020 Comprehensive Annual Financial Report.

The next three columns show, for FY 2021, 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 2022, 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 2023, FY 2024, and FY 2025. 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 2019 and FY 2020 for the District's Special Purpose Revenue funds. The table also identifies whether the fund is lapsing or non-lapsing. For the non-lapsing funds, the "Classification" column indicates whether the fund balance is Committed or Restricted. This classification is based on Statement No. 54 of the Governmental Accounting Standards Board (GASB): "The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority."

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

<http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Special-Purpose%20Report%20015.pdf>

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

Table 3-17
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
A. Governmental Direction and Support										
Council of the District of Columbia (ABO)	13,405	0	0	0	0	0	0	0	0	0
0629 Council Reimbursement Fund	13,405	0	0	0	0	0	0	0	0	0
Office of the City Administrator (AEO)	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 (AGO)	294,335	150,000	31,384	181,384	160,000	27,888	187,888	160,000	160,000	160,000
0601 Board of Ethics and Accountability Fund (Fines)	0	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000
0602 Lobbying Registration Fee Fund	294,335	90,000	31,384	121,384	100,000	27,888	127,888	100,000	100,000	100,000
Department of General Services (AM0)	4,050	5,167,234	0	5,167,234	6,041,832	0	6,041,832	5,414,169	5,414,169	5,414,169
1150 Utility Payments for Non-DC Agencies	0	4,192,234	0	4,192,234	4,022,167	0	4,022,167	4,615,169	4,615,169	4,615,169
1440 RFK & DC Armory Maintenance Fund	0	300,000	0	300,000	1,220,665	0	1,220,665	0	0	0
1460 Eastern Market Enterprise Fund	4,050	675,000	0	675,000	799,000	0	799,000	799,000	799,000	799,000
Office of Finance and Resource Management (AS0)	0	300,351	0	300,351	242,910	0	242,910	242,910	242,910	242,910
1150 Utilities Payment for Non-DC Agencies	0	300,351	0	300,351	242,910	0	242,910	242,910	242,910	242,910
Office of the Chief Financial Officer (AT0)	14,657,736	45,289,386	0	45,289,386	45,521,385	0	45,521,385	45,577,017	45,771,017	46,021,017
0602 Payroll Service Fees	0	359,128	0	359,128	363,753	0	363,753	366,000	366,000	366,000
0603 Service Contracts	0	1,085,000	0	1,085,000	1,174,544	0	1,174,544	1,200,000	1,250,000	1,300,000
0605 Dishonored Check Fees	0	275,000	0	275,000	348,779	0	348,779	350,000	360,000	370,000
0606 Recorder of Deeds Surcharge	1,787,489	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	20,000	0	20,000	20,000	20,000	20,000
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	13,916,665	0	13,916,665	13,916,665	0	13,916,665	14,000,000	14,000,000	14,000,000
0613 Unclaimed Property Contingency Fund	0	4,094,838	0	4,094,838	4,276,879	0	4,276,879	4,100,000	4,100,000	4,150,000
0614 Defined Contribution Plan Administration	0	343,720	0	343,720	343,720	0	343,720	355,000	365,000	375,000
0619 DC Lottery Reimbursement	0	1,699,322	0	1,699,322	1,699,322	0	1,699,322	1,700,000	1,710,000	1,725,000
0623 OPEB Trust Administration	0	1,630,017	0	1,630,017	1,630,017	0	1,630,017	1,630,017	1,630,017	1,630,017
0626 Tobacco Fund Reimbursement	0	142,560	0	142,560	145,536	0	145,536	146,000	150,000	155,000
6115 OFT Central Collections Unit (CCU) O Type	12,870,246	14,835,000	0	14,835,000	14,702,170	0	14,702,170	14,800,000	14,800,000	14,800,000

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
A. Governmental Direction and Support (continued)										
Office of the Secretary (BA0)	0	1,100,000	0	1,100,000	1,115,700	0	1,115,700	1,100,000	1,100,000	1,100,000
0600 Other Revenue	0	0	0	0	15,700	0	15,700	0	0	0
1243 Distribution Fees	0	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000
D.C. Department of Human Resources (BE0)	0	675,250	0	675,250	749,845	0	749,845	787,229	813,686	832,247
0615 Defined Benefits Retirement Program	0	425,000	0	425,000	488,377	0	488,377	502,000	515,000	520,000
0639 Agreement with Independent Agencies	0	100,250	0	100,250	100,250	0	100,250	115,229	118,686	122,247
1555 Reimbursables from Other Governments	0	150,000	0	150,000	161,218	0	161,218	170,000	180,000	190,000
Office of the Attorney General (CBO)	24,051,359	25,039,660	7,207,569	32,247,229	14,395,086	11,742,070	26,137,156	8,000,000	8,000,000	8,000,000
0603 Child Support - TANF/AFDC Collections	10,122,807	2,000,000	5,578,021	7,578,021	2,000,000	4,537,156	6,537,156	2,000,000	2,000,000	2,000,000
0605 Child Support - Interest Income	2,428	0	0	0	0	0	0	0	0	0
0615 Nuisance Abatement Fund	29,000	0	0	0	0	0	0	0	0	0
0616 Litigation Support Fund	10,595,748	22,039,660	0	22,039,660	11,395,086	7,204,914	18,600,000	5,000,000	5,000,000	5,000,000
0617 Attorney General Restitution Fund	3,301,377	1,000,000	1,629,548	2,629,548	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Office of Contracting and Procurement (PO0)	0	1,785,840	0	1,785,840	1,897,790	0	1,897,790	1,968,184	2,055,407	2,222,847
4010 DC Surplus Personal Property Sales Oper.	0	1,558,918	0	1,558,918	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	250,369	0	250,369	240,763	247,986	255,426
Captive Insurance Agency (RJ0)	1,083,268	772,877	115,934	888,811	772,877	72,624	845,502	773,000	773,000	773,000
0640 Subrogation Fund	386,825	678,000	0	678,000	678,000	0	678,000	678,000	678,000	678,000
1240 Captive Insurance Fund	696,443	94,877	115,934	210,811	94,877	72,624	167,502	95,000	95,000	95,000
Office of the Chief Technology Officer (TO0)	181,835	11,770,612	0	11,770,612	12,278,473	0	12,278,473	12,892,397	13,537,017	14,213,868
0602 DC NET Services Support	181,835	11,308,227	0	11,308,227	11,873,638	0	11,873,638	12,467,320	13,090,686	13,745,220
1200 SERVUS Program	0	462,385	0	462,385	404,835	0	404,835	425,077	446,331	468,648
Office of Veterans' Affairs (VA0)	33,546	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
0600 Office of Veterans Affairs Fund	33,546	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
Sub-total: Governmental Direction and Support	40,328,268	92,056,210	7,354,887	99,411,097	83,180,899	11,842,582	95,023,481	76,919,907	77,872,206	78,985,058

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
B. Economic Development and Regulation										
Office of Planning (BD0)	40,851	100,000	40,851	140,851	100,000	0	100,000	100,000	100,000	100,000
2001 Historic Landmark & Historic District Filing Fees	40,851	100,000	40,851	140,851	100,000	0	100,000	100,000	100,000	100,000
Commission on the Arts and Humanities (BX0)	65,001	0	0	0	0	0	0	0	0	0
0600 Arts and Humanities Enterprise Fund	65,001	0	0	0	0	0	0	0	0	0
Office of Cable TV, Film, Music, and Entertainment (C10)	570,610	11,595,419	570,610	12,166,029	12,017,396	0	12,017,396	12,300,000	12,700,000	13,000,000
0600 Special Purpose Revenue	570,610	11,595,419	570,610	12,166,029	12,017,396	0	12,017,396	12,300,000	12,700,000	13,000,000
Office of the Tenant Advocate (CQ0)	297,113	345,000	198,277	543,277	447,478	98,562	546,040	345,000	426,000	345,000
6000 Rental Unit Fee Fund	297,113	345,000	198,277	543,277	447,478	98,562	546,040	345,000	426,000	345,000
Dept. of Housing and Community Development (DB0)	4,033,458	4,590,022	2,410,521	7,000,543	4,500,000	1,600,000	6,100,000	4,700,000	4,700,000	4,700,000
0602 Home Purchase Assistance Program Repayment	210,521	1,300,000	210,521	1,510,521	1,500,000	0	1,500,000	1,700,000	1,700,000	1,700,000
0610 DHCD Unified Fund	3,822,937	3,290,022	2,200,000	5,490,022	3,000,000	1,600,000	4,600,000	3,000,000	3,000,000	3,000,000
Office of the Deputy Mayor for Econ. Develop. (EB0)	7,404,977	4,192,000	6,155,113	10,347,113	4,612,809	0	4,612,809	5,000,000	5,200,000	5,500,000
0603 St. Elizabeth's Redevelopment Fund	105,549	0	0	0	0	0	0	0	0	0
0609 Industrial Revenue Bond Program	454,005	1,200,000	454,005	1,654,005	1,321,392	0	1,321,392	1,000,000	1,200,000	1,500,000
0616 Walter Reed Redevelopment Fund	425,928	0	0	0	0	0	0	0	0	0
0617 Walter Reed Reinvestment Fund	420,846	0	420,846	420,846	0	0	0	0	0	0
0632 AWC & NCRC Development (ED Special Account)	5,998,648	2,992,000	5,280,262	8,272,262	3,291,417	0	3,291,417	4,000,000	4,000,000	4,000,000
Dept. of Small and Local Business Development (EN0)	1,616,480	0	1,595,958	1,595,958	0	0	0	0	0	0
0632 Small Business Capital Access Fund	1,595,958	0	1,595,958	1,595,958	0	0	0	0	0	0
6160 Streetscape Loan Relief Fund	20,523	0	0	0	0	0	0	0	0	0
Business Improvements Districts Transfer (ID0)	0	50,000,000	0	50,000,000	50,000,000	0	50,000,000	51,900,000	53,900,000	55,900,000
2003 Business Improvement Districts (BIDS)	0	50,000,000	0	50,000,000	50,000,000	0	50,000,000	51,900,000	53,900,000	55,900,000
Sub-total: Economic Development and Regulation	14,028,490	70,822,441	10,971,330	81,793,772	71,677,682	1,698,562	73,376,245	74,345,000	77,026,000	79,545,000

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
C. Public Safety and Justice										
Metropolitan Police Department (FA0)	340,257	7,400,000	0	7,400,000	6,310,000	0	6,310,000	6,310,000	6,310,000	6,310,000
1555 Reimbursable from Other Governments	0	1,900,000	0	1,900,000	1,950,000	0	1,950,000	1,950,000	1,950,000	1,950,000
1614 Miscellaneous	0	5,500,000	0	5,500,000	4,360,000	0	4,360,000	4,360,000	4,360,000	4,360,000
7278 Asset Forfeiture	340,257	0	0	0	0	0	0	0	0	0
Fire and Emergency Medical Services Dept. (FB0)	12,715,787	3,528,500	5,399,807	8,928,307	6,083,025	5,000,000	11,083,025	6,383,116	6,650,763	6,931,751
0601 FEMS Reform Fund	12,710,744	2,500,000	5,399,807	7,899,807	5,097,291	5,000,000	10,097,291	5,352,116	5,619,763	5,900,751
1200 Automated Ext Defib Reg Fee Fund	5,044	500	0	500	1,000	0	1,000	1,000	1,000	1,000
1555 Reimbursable from Other Governments	0	500,000	0	500,000	456,734	0	456,734	500,000	500,000	500,000
1613 Other Revenue (CPR Training)	0	28,000	0	28,000	28,000	0	28,000	30,000	30,000	30,000
6100 Special Events	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
District of Columbia National Guard (FK0)	202,483	147,514	0	147,514	147,513	0	147,513	147,513	147,513	147,513
1555 Reimbursable from Other Governments	202,483	147,514	0	147,514	147,513	0	147,513	147,513	147,513	147,513
Department of Corrections (FL0)	14,733,523	22,250,577	12,406,310	34,656,887	22,299,242	2,217,796	24,517,038	27,206,336	27,206,336	27,206,336
0600 Corrections Trustee Reimbursement	14,511,727	20,050,577	12,293,931	32,344,508	20,050,577	2,217,796	22,268,373	25,000,000	25,000,000	25,000,000
0601 Concession Income	109,397	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
0602 Welfare Account	112,380	200,000	112,379	312,379	248,665	0	248,665	206,336	206,336	206,336
0605 Correction Reimbursement - Juveniles	20	0	0	0	0	0	0	0	0	0
Office of Victim Services and Justice Grants (FO0)	8,344,631	2,008,620	5,078,585	7,087,205	2,000,000	2,556,494	4,556,494	2,000,000	2,000,000	2,000,000
0620 Crime Victims Assistance Fund	8,344,631	2,008,620	5,078,585	7,087,205	2,000,000	2,556,494	4,556,494	2,000,000	2,000,000	2,000,000
Office of Unified Communications (UC0)	24,798,497	11,589,100	8,441,418	20,030,518	11,895,024	13,768,195	25,663,219	11,850,000	11,850,000	11,850,000
1555 Reimbursable from Other Governments	0	154,100	0	154,100	95,024	0	95,024	100,000	100,000	100,000
1630 911 & 311 Assessments	24,263,264	11,000,000	8,441,418	19,441,418	11,250,000	13,768,195	25,018,195	11,250,000	11,250,000	11,250,000
1631 Prepaid Wireless 911 Charges	535,233	435,000	0	435,000	550,000	0	550,000	500,000	500,000	500,000
Sub-total: Public Safety and Justice	61,135,178	46,924,311	31,326,120	78,250,431	48,734,804	23,542,486	72,277,290	53,896,965	54,164,612	54,445,600

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
D. Public Education System										
District of Columbia Public Library (CEO)	1,097,992	955,000	200,000	1,155,000	1,100,000	200,000	1,300,000	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
6108 Copies and Printing	2,470	0	0	0	0	0	0	0	0	0
6150 SLD E-Rate Reimbursement	1,012,059	900,000	200,000	1,100,000	900,000	200,000	1,100,000	1,000,000	1,000,000	1,000,000
6160 Revenue Generating Activities	40,018	55,000	0	55,000	200,000	0	200,000	130,000	130,000	130,000
6170 Library Collections - Online Book Sales	30,264	0	0	0	0	0	0	0	0	0
Department of Employment Services (CFO)	15,020,267	62,636,515	4,330,168	66,966,683	65,307,065	5,332,815	70,639,880	68,869,592	69,519,592	69,519,592
0600 Special Purpose Revenue Fund	0	35,000	0	35,000	12,867	0	12,867	35,000	35,000	35,000
0610 Workers' Compensation Special Fund	9,957,283	0	2,300,000	2,300,000	0	2,300,000	2,300,000	0	0	0
0611 Workers' Compensation Administration Fund	0	18,296,423	0	18,296,423	19,294,089	0	19,294,089	20,084,592	20,084,592	20,084,592
0612 UI Interest/Penalties	26,973	2,328,457	26,973	2,355,430	2,552,767	0	2,552,767	2,600,000	3,250,000	3,250,000
0618 Wage Theft	113,573	200,000	113,573	313,573	295,350	0	295,350	250,000	250,000	250,000
0619 DC Jobs Trust Fund	158,008	150,000	0	150,000	191,992	158,008	350,000	150,000	150,000	150,000
0620 Universal Paid Leave Administration Fund	0	29,350,000	0	29,350,000	30,660,000	0	30,660,000	33,650,000	33,650,000	33,650,000
0624 UI Administrative Assessment	4,764,430	12,276,635	1,889,622	14,166,257	12,300,000	2,874,807	15,174,807	12,100,000	12,100,000	12,100,000
District of Columbia Public Schools (GAO)	10,680,508	11,307,794	239,788	11,547,582	7,119,421	3,203,480	10,322,901	7,175,248	7,370,429	7,584,347
0602 ROTC	139,621	805,688	139,621	945,309	883,081	0	883,081	833,081	833,081	833,081
0607 Custodial	0	443,503	0	443,503	467,009	0	467,009	467,009	467,009	467,009
0609 Security	0	951,268	0	951,268	1,086,674	0	1,086,674	1,086,674	1,086,674	1,086,674
0611 Cafeteria	0	1,186,590	0	1,186,590	1,305,250	0	1,305,250	1,305,250	1,305,250	1,305,250
0613 Vending Machine Sales	0	63,328	0	63,328	71,941	0	71,941	71,941	71,941	71,941
0621 Parking Fees	0	160,497	0	160,497	189,561	0	189,561	189,561	189,561	189,561
0633 DHHS Afterschool Program - Copayment	1,614,609	793,778	0	793,778	638,599	0	638,599	638,599	638,599	638,599
0634 E-Rate Education Fund	146,930	916,106	0	916,106	0	0	0	0	0	0
0640 DCPS Nonprofit School Food Service	8,679,181	5,437,036	0	5,437,036	1,927,306	3,203,480	5,130,786	2,033,133	2,228,314	2,442,232
0641 DCPS School Facility Fund	100,166	550,000	100,166	650,166	550,000	0	550,000	550,000	550,000	550,000
District of Columbia Public Charter School Board (GBO)	5,367,954	9,437,606	649,646	10,087,252	10,587,860	0	10,587,860	9,574,430	9,574,430	9,574,430
6632 Administrative Fees	5,367,954	9,437,606	649,646	10,087,252	10,587,860	0	10,587,860	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 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
D. Public Education System (continued)										
Office of the State Superintendent of Education (GD0)	21,888,314	1,125,000	598,467	1,723,467	1,545,000	268,522	1,813,522	1,545,000	1,545,000	1,545,000
0603 State Superintendent of Education Fees	0	280,000	0	280,000	310,000	0	310,000	310,000	310,000	310,000
0610 Charter School Credit Enhancement Fund	20,795,381	0	0	0	0	0	0	0	0	0
0618 Student Residency Verification Fund	912,684	412,000	598,467	1,010,467	720,000	268,522	988,522	720,000	720,000	720,000
0620 Child Development Facilities Fund	180,248	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
6007 Site Evaluation	0	333,000	0	333,000	415,000	0	415,000	415,000	415,000	415,000
District of Columbia State Athletics Commission (GL0)	48,873	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
0619 State Athletic Acts Program & Office Fund	48,873	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
Department of Parks and Recreation (HA0)	1,957,149	891,000	1,790,793	2,681,793	2,058,598	0	2,058,598	2,900,000	3,000,000	3,100,000
0602 Enterprise Fund Account	1,957,149	891,000	1,790,793	2,681,793	2,058,598	0	2,058,598	2,900,000	3,000,000	3,100,000
Sub-total: Public Education Systems	56,061,057	86,452,915	7,808,862	94,261,777	87,817,944	9,004,816	96,822,761	91,294,270	92,239,451	92,553,369
E. Human Support Services										
Department of Health (HC0)	12,042,909	23,849,173	6,390,378	30,239,551	18,917,469	1,460,037	20,377,506	24,843,083	25,307,542	25,779,400
0605 SHPDA Fees	411,274	1,204,439	0	1,204,439	860,983	200,000	1,060,983	900,000	900,000	900,000
0606 Vital Records Revenue	0	2,698,529	0	2,698,529	2,753,889	0	2,753,889	2,752,500	2,807,550	2,863,701
0632 Pharmacy Protection	1,872,348	2,572,631	1,841,425	4,414,056	1,728,782	0	1,728,782	2,200,000	2,200,000	2,200,000
0633 Radiation Protection	0	233,538	0	233,538	140,863	0	140,863	241,778	246,614	251,546
0641 Other Medical Licenses and Fees	0	0	0	0	596,724	0	596,724	608,659	620,832	633,249
0643 Board of Medicine	7,804,646	13,709,708	4,304,994	18,014,702	8,799,348	1,157,781	9,957,129	14,132,305	14,414,951	14,703,250
0655 SHPDA Admission Fee	133,901	464,646	0	464,646	468,070	0	468,070	473,939	483,417	493,086
0656 EMS Fees	0	201,915	0	201,915	258,413	0	258,413	211,308	215,534	219,845
0661 ICF/MR Fees and Fines	239,376	153,273	63,959	217,232	161,818	102,256	264,074	79,558	81,149	82,772
0662 Civic Monetary Penalties	1,553,537	0	180,000	180,000	0	0	0	0	0	0
0673 DOH - Regulatory Enforcement Fund	21,297	0	0	0	0	0	0	0	0	0
0676 Communicable and Chronic Disease Fund	0	2,610,494	0	2,610,494	3,148,579	0	3,148,579	3,243,036	3,337,494	3,431,951
0678 Community Healthcare Financing Fund	6,530	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 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
E. Human Support Services (continued)										
Department of Health Care Finance (HTO)	5,568,674	4,527,918	1,696,792	6,224,710	5,177,130	1,400,105	6,577,235	5,180,904	5,261,331	5,344,171
0631 Medicaid Collections - 3rd Party Liability	2,555,184	2,500,000	1,154,083	3,654,083	2,500,000	1,400,105	3,900,105	2,500,000	2,500,000	2,500,000
0632 Bill of Rights - Grievance and Appeals	692,366	1,984,499	499,792	2,484,291	2,630,130	0	2,630,130	2,635,584	2,714,652	2,796,091
0633 Medicaid Recovery Audit Contractor	1,401	0	0	0	0	0	0	0	0	0
0634 Assessment Fund	42,918	43,419	42,918	86,337	47,000	0	47,000	45,320	46,680	48,080
0635 Individual Insurance Market Affordability & Stability	2,276,805	0	0	0	0	0	0	0	0	0
Department of Human Services (JAO)	147,127	1,000,000	0	1,000,000	900,000	0	900,000	900,000	900,000	900,000
0603 SSI Payback	147,127	800,000	0	800,000	800,000	0	800,000	800,000	800,000	800,000
0613 Food Stamps Collection - Fraud	0	200,000	0	200,000	100,000	0	100,000	100,000	100,000	100,000
Department on Disabilities Services (JMO)	3,093,854	12,934,614	1,820,000	14,754,614	13,480,760	1,273,854	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	3,093,854	11,634,614	1,820,000	13,454,614	12,180,760	1,273,854	13,454,614	9,800,000	9,850,000	9,900,000
0616 Randolph Shepherd Unassigned Facilities	0	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)	134,084	2,650,320	0	2,650,320	2,686,962	0	2,686,962	2,714,080	2,714,080	2,714,080
0610 DMH Federal Beneficiary Reimbursement	0	2,125,320	0	2,125,320	2,144,962	0	2,144,962	2,189,080	2,189,080	2,189,080
0629 Agreements with Independent Agencies	36,943	0	0	0	17,000	0	17,000	0	0	0
0640 DMH Medicare and 3rd Party Reimbursement	97,141	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
0641 DMH Enterprise Fund	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
Sub-total: Human Support Services	20,986,647	45,962,025	9,907,171	55,869,196	42,162,321	4,133,996	46,296,317	45,738,067	46,332,953	46,937,651

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
F. Operations and Infrastructure										
Dept. of Consumer and Regulatory Affairs (CR0)	10,572,025	39,475,209	5,468,821	44,944,030	42,958,384	4,332,533	47,290,918	42,253,021	42,253,021	42,253,021
6006 Nuisance Abatement	2,715,202	6,052,100	1,362,613	7,414,713	6,073,861	1,352,589	7,426,450	6,052,100	6,052,100	6,052,100
6008 Real Estate Guarantee and Education Fund	1,203,250	100,000	280,250	380,250	100,000	130,250	230,250	150,000	150,000	150,000
6009 Real Estate Appraisal Fee	122,652	35,000	20,240	55,240	35,000	1,370	36,370	51,000	51,000	51,000
6010 OPLA - Special Account	1,266,579	4,882,295	1,266,579	6,148,873	5,662,983	0	5,662,983	5,384,000	5,384,000	5,384,000
6013 Basic Business License Fund	2,370,023	13,338,297	1,415,010	14,753,307	13,923,731	955,013	14,878,745	13,838,297	13,838,297	13,838,297
6021 DC Combat Sports Commission Fund	163,467	18,286	75,060	93,346	45,323	88,407	133,729	50,000	50,000	50,000
6030 Green Building Fund	1,170,574	2,018,074	571,355	2,589,429	2,048,474	519,418	2,567,893	2,051,963	2,051,963	2,051,963
6040 Corporate Recordation Fund	1,082,564	6,000,000	0	6,000,000	6,049,899	1,285,485	7,335,384	6,000,000	6,000,000	6,000,000
6045 Vending Regulations Fund	477,715	115,811	477,715	593,525	1,182,129	0	1,182,129	1,175,661	1,175,661	1,175,661
6050 Expedited Building Permit Review Program	0	6,915,347	0	6,915,347	7,836,984	0	7,836,984	7,500,000	7,500,000	7,500,000
Public Service Commission (DHO)	1,497,206	16,932,365	18,236	16,950,601	17,182,034	268,236	17,450,270	18,322,000	18,322,000	19,500,000
0631 Operating - Utility Assessment	1,458,970	16,932,365	0	16,932,365	17,182,034	250,000	17,432,034	18,322,000	18,322,000	19,500,000
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)	560,621	9,880,144	0	9,880,144	10,135,292	200,000	10,335,292	10,852,292	11,395,292	11,965,291
0631 Advocate for Consumers	560,621	9,880,144	0	9,880,144	10,135,292	200,000	10,335,292	10,852,292	11,395,292	11,965,291
District Department of Transportation (KA0)	33,796,442	18,813,000	5,084,983	23,897,983	18,818,400	0	18,818,400	19,443,000	22,043,000	22,743,000
6000 General "O" Type Revenue Sources	0	250,000	0	250,000	250,000	0	250,000	300,000	500,000	500,000
6030 DC Circulator Bus System	0	1,600,000	0	1,600,000	1,600,000	0	1,600,000	1,800,000	2,000,000	2,400,000
6031 DC Circulator Bus System - NPS Mall Route	991,227	300,000	0	300,000	300,000	0	300,000	600,000	1,200,000	1,200,000
6140 Tree Fund	509,384	1,048,000	0	1,048,000	1,048,000	0	1,048,000	748,000	1,048,000	1,048,000
6555 Mall Tunnel Lighting	0	235,000	0	235,000	235,000	0	235,000	295,000	295,000	295,000
6901 DDOT Enterprise Fund - Non Tax Revenues	2,084,983	4,805,400	2,084,983	6,884,983	4,805,400	0	4,800,000	5,000,000	6,000,000	6,000,000
6903 Bicycle Sharing Fund	5,624,543	7,200,000	3,000,000	10,200,000	7,200,000	0	7,200,000	7,200,000	7,200,000	7,200,000
6905 Parking Meter Pay by Phone Transaction Fee	0	2,880,000	0	2,880,000	2,880,000	0	2,880,000	3,000,000	3,300,000	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	368,880	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
6913 PEPCO Cost-Sharing Fund (DC PLUG)	23,985,474	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 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
F. Operations and Infrastructure (continued)										
Washington Metropolitan Area Transit Authority (KE0)	0	38,400,000	0	38,400,000	28,000,000	0	28,000,000	48,000,000	48,000,000	48,000,000
0601 Parking Meter WMATA	0	38,400,000	0	38,400,000	28,000,000	0	28,000,000	48,000,000	48,000,000	48,000,000
Department of Energy and Environment (KG0)	47,749,786	72,242,582	18,990,659	91,233,242	92,955,365	8,311,617	101,266,982	98,744,500	98,749,500	98,754,500
0602 Air Quality Construction Permits	815,944	63,954	28,118	92,072	370,000	112,459	482,459	380,000	380,000	380,000
0603 Fishing License	186,661	80,761	54,138	134,899	90,000	92,911	182,911	120,000	120,000	120,000
0607 Underground Storage Tank Fine	0	332,000	0	332,000	315,862	0	315,862	335,000	340,000	345,000
0609 LUST Trust Fund	259,384	0	0	0	0	45,000	45,000	0	0	0
0634 Soil Erosion/Sediment Control	652,621	1,376,888	0	1,376,888	1,376,000	295,961	1,671,961	1,400,000	1,400,000	1,400,000
0645 Pesticide Product Registration	1,244,870	2,287,216	1,157,653	3,444,869	2,600,000	0	2,600,000	2,200,000	2,200,000	2,200,000
0646 Storm Water Fees	1,063,452	2,215,721	0	2,215,721	2,215,721	992,215	3,207,936	2,500,000	2,500,000	2,500,000
0647 Mold Assessment and Remediation Fund	59,825	20,815	19,885	40,700	28,775	39,825	68,600	22,000	22,000	22,000
0650 Product Stewardship Fund	57,512	182,000	14,445	196,445	113,906	29,000	142,906	140,000	140,000	140,000
0654 Storm Water Permit Review	19,742,568	10,157,414	5,000,000	15,157,414	12,500,000	4,261,532	16,761,532	12,500,000	12,500,000	12,500,000
0655 Storm Water In Lieu Fee	10,176	400,000	0	400,000	10,000	0	10,000	385,000	385,000	385,000
0662 Renewable Energy Development Fund	11,459,028	12,065,800	10,133,772	22,199,572	20,740,240	80,157	20,820,397	21,000,000	21,000,000	21,000,000
0663 Clean Land Fund/Brownfield Revitalization	802,412	104,752	325,734	430,486	50,000	1,782,730	1,832,730	100,000	100,000	100,000
0667 Wetlands Fund	1,299,271	300,000	562,294	862,294	300,000	0	300,000	300,000	300,000	300,000
0668 Lead Poisoning Prevention Fund	0	103,000	0	103,000	110,000	0	110,000	222,500	222,500	222,500
0670 Anacostia River Clean Up Fund	2,195,757	2,200,000	1,318,178	3,518,178	2,294,013	527,579	2,821,592	3,000,000	3,000,000	3,000,000
0674 Hazardous Generator Fees	0	268,000	0	268,000	40,800	0	40,800	200,000	200,000	200,000
0680 Payments from Independent Agencies	0	113,842	0	113,842	126,343	0	126,343	50,000	50,000	50,000
6201 Economy II	(13,828)	26,000	0	26,000	43,501	0	43,501	45,000	45,000	45,000
6202 Residential Aid Discount (RAD)	(75,116)	211,266	0	211,266	228,063	0	228,063	225,000	225,000	225,000
6203 Residential Essential Services (RES)	(74,246)	211,266	0	211,266	228,063	0	228,063	220,000	220,000	220,000
6204 WASA Utility Discount Program	(118,307)	211,857	0	211,857	231,455	0	231,455	225,000	225,000	225,000
6400 DC Municipal Aggregation Program	52,249	126,015	0	126,015	112,000	52,248	164,248	130,000	130,000	130,000
6500 Benchmarking Enforcement Fund	96,840	45,581	67,311	112,892	45,000	0	45,000	45,000	45,000	45,000
6700 Sustainable Energy Trust Fund	4,671,314	31,097,282	188,572	31,285,854	40,935,623	0	40,935,623	45,000,000	45,000,000	45,000,000
6800 Energy Assistance Trust Fund	3,325,133	5,048,988	112,721	5,161,709	4,850,000	0	4,850,000	5,000,000	5,000,000	5,000,000
6900 Special Energy Assessment Fund	36,267	2,992,164	7,838	3,000,002	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 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
F. Operations and Infrastructure (continued)										
Department of Public Works (KT0)	3,352,961	12,939,607	464,393	13,404,000	12,403,264	1,317,524	13,720,788	11,775,000	11,900,000	12,200,000
6000 General "O" Type Revenue Sources	0	500,000	0	500,000	1,153,002	0	1,153,002	550,000	550,000	550,000
6010 Super Can Program	95,179	150,000	0	150,000	245,000	80,000	325,000	200,000	225,000	225,000
6052 Solid Waste Diversion Fund	10,706	325,000	0	325,000	350,000	10,706	360,706	325,000	325,000	325,000
6082 Solid Waste Disposal Fee Fund	3,247,076	9,764,607	464,393	10,229,000	9,106,200	1,226,818	10,333,018	9,100,000	9,100,000	9,100,000
6591 Clean City Fund	0	2,200,000	0	2,200,000	1,549,061	0	1,549,061	1,600,000	1,700,000	2,000,000
Department of Motor Vehicles (KVO)	2,797,965	8,888,663	1,283,911	10,172,574	9,109,552	208,098	9,317,650	9,177,000	9,177,000	9,177,000
6000 General "O" Type Revenue Sources	0	2,915,000	0	2,915,000	3,097,552	0	3,097,552	2,915,000	2,915,000	2,915,000
6100 Fee - Out-of-State Vehicle Registration	0	24,526	0	24,526	12,000	0	12,000	12,000	12,000	12,000
6258 Motor Vehicle Inspection Station	2,797,965	5,949,137	1,283,911	7,233,048	6,000,000	208,098	6,208,098	6,250,000	6,250,000	6,250,000
Alcoholic Beverage Regulation Administration (LQ0)	4,113,710	5,600,725	3,461,591	9,062,316	8,836,274	109,158	8,945,433	8,506,001	8,506,001	8,506,001
6017 ABC - Import and Class License Fees	4,113,710	5,004,000	3,461,591	8,465,591	8,330,273	109,158	8,439,431	8,000,000	8,000,000	8,000,000
6020 Medical Cannabis Administration	0	596,725	0	596,725	506,001	0	506,001	506,001	506,001	506,001
Department of Insurance, Securities, and Banking (SRO)	15,098,990	29,591,856	2,693,446	32,285,303	30,330,386	2,000,000	32,330,386	30,710,242	31,056,705	31,302,476
2100 HMO Assessment	272,336	1,026,117	231,645	1,257,762	1,231,693	0	1,231,693	1,287,118	1,325,732	1,365,504
2200 Insurance Assessment	1,725,387	9,419,679	461,802	9,881,480	9,841,761	0	9,841,761	10,086,342	10,388,933	10,488,933
2350 Securities and Banking Fund	0	16,369,462	0	16,369,462	16,440,805	0	16,440,805	16,446,476	16,446,476	16,546,476
2800 Captive Insurance	0	2,776,599	0	2,776,599	2,816,126	0	2,816,126	2,890,305	2,895,565	2,901,564
2910 Foreclosure Mediation Fund	4,350	0	0	0	0	0	0	0	0	0
2950 Capital Access Fund	4,415,798	0	0	0	0	0	0	0	0	0
2951 Loan Participation Fund	8,681,119	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 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
F. Operations and Infrastructure (continued)										
Department of For-Hire Vehicles (TCO)	1,790,408	2,720,000	1,770,684	4,490,684	10,608,544	0	10,608,544	11,137,981	11,693,880	12,277,574
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	1,790,408	2,700,000	1,770,684	4,470,684	10,588,544	0	10,588,544	11,117,981	11,673,880	12,257,574
Sub-total: Operations and Infrastructure	121,330,113	255,484,153	39,236,724	294,720,877	281,337,495	16,747,167	298,084,662	308,921,037	313,096,399	316,678,864
G. Financing and Other										
DSO 6462 Public Space Rental Fees for Debt Service	0	7,777,000	0	7,777,000	8,089,000	0	8,089,000	8,412,000	8,749,000	9,098,000
EZO 6100 Convention Center Hotel Ground Lease Payment	0	4,212,863	0	4,212,863	4,305,546	0	4,305,546	4,400,269	4,497,074	4,596,010
KZO 6330 Transfer Dedicated Capital Revenue (ROW)	0	5,557,560	0	5,557,560	0	0	0	6,900,000	3,000,000	10,000,000
PAO 0632 DMPED Fund - Paygo	0	0	0	0	0	0	0	2,901,000	0	0
PAO 0654 Storm Water Permit Review - Paygo	0	0	0	0	2,000,000	0	2,000,000	0	0	0
PAO 0667 Wetlands Fund	0	0	0	0	500,000	0	500,000	0	0	0
PAO 0670 Anacostia River Clean Up Fund	0	0	0	0	350,000	0	350,000	0	0	0
PAO 6140 Tree Fund - Paygo	0	452,000	0	452,000	452,000	0	452,000	452,000	452,000	452,000
PAO 6330 Local Transportation Revenue (ROW) - Paygo	0	39,694,950	0	39,694,950	45,209,350	0	45,209,350	38,309,350	42,209,350	35,209,350
PAO 6331 Gas Surcharge Revenue - Paygo	0	5,262,000	0	5,262,000	11,788,000	0	11,788,000	12,091,000	12,404,000	12,724,000
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	39,238,051	0	39,238,051	47,130,000	0	47,130,000	50,068,000	29,847,000	19,581,000
Sub-total: Financing and Other	0	107,794,424	0	107,794,424	125,423,896	0	125,423,896	129,133,619	106,758,424	97,260,360
District-Wide Total	313,869,753	705,496,479	106,605,094	812,101,573	740,335,042	66,969,609	807,304,651	780,248,865	767,490,045	766,405,902

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Table 3-17A
Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

		Type	Classification	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance		
GOVERNMENTAL DIRECTION AND SUPPORT				55,159,885	33,820,335	66,735,450	40,328,268		
ABO	COUNCIL OF THE DISTRICT OF COLUMBIA	0629	COUNCIL REIMBURSEMENT FUND	Non Lapsing	Committed	2,825	10,770	2,635	13,405
AEO	OFFICE OF THE CITY ADMINISTRATOR	0602	INDEPENDENT AGENCIES	Lapsing	Not Applicable	10,920			
		1243	PUBLIC-PRIVATE PARTNERSHIP ADMIN FUND	Non Lapsing	Committed	10,000	8,735		8,735
AGO	BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	0601	BOARD OF ETHICS AND ACCOUNTABILITY FUND	Non Lapsing	Committed	13,258	27,355	19,640	
		0602	LOBBYING REGISTRATION FEE FUND	Non Lapsing	Committed	115,301	215,800	78,535	294,335
AMO	DEPARTMENT OF GENERAL SERVICES	1150	UTILITY PAYMENTS FOR NON-DC AGENCIES	Lapsing	Not Applicable	4,213,341		3,663,883	
		1440	RFK & DC ARMORY MAINTENANCE FUND	Lapsing	Not Applicable	2,232,283		1,606,990	
		1460	EASTERN MARKET ENTERPRISE FUND	Non Lapsing	Committed	896,018	253,210	531,627	4,050
		1500	FACILITIES SERVICE REQUEST FUND	Lapsing	Not Applicable			32,903	
ASO	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	1150	UTILITIES PAYMENT FOR NON-DC AGENCIES	Lapsing	Not Applicable	226,581		283,541	
ATO	OFFICE OF THE CHIEF FINANCIAL OFFICER	0602	PAYROLL SERVICE FEES	Lapsing	Not Applicable	344,790		332,133	
		0603	SERVICE CONTRACTS	Lapsing	Not Applicable	1,121,544		1,161,214	
		0605	DISHONORED CHECK FEES	Lapsing	Not Applicable	408,917		339,492	
		0606	RECORDER OF DEEDS SURCHARGE	Non Lapsing	Committed	1,288,076	1,203,186	1,480,183	1,787,489
		0608	DRUG PRE TRUST	Lapsing	Not Applicable	18,399		25,266	
		0610	BANK FEES	Lapsing	Not Applicable	4,976,504		4,923,449	
		0611	TAX COLLECTION FEES	Lapsing	Not Applicable	727,788		2,013,706	
		0612	TAX INCREMENT FINANCING (TIF)	Lapsing	Not Applicable	20,000			
		0613	UNCLAIMED PROPERTY CONTINGENCY FUND	Lapsing	Not Applicable	2,506,930		2,463,845	
		0614	DEFINED CONTRIBUTION PLAN ADMINISTRATION	Lapsing	Not Applicable	342,532		339,589	
		0619	DC LOTTERY REIMBURSEMENT	Lapsing	Not Applicable	887,667		1,058,607	
		0623	OPEB TRUST ADMINISTRATION	Lapsing	Not Applicable	403,246		115,835	
		0626	TOBACCO FUND REIMBURSEMENT	Lapsing	Not Applicable	142,560		143,891	
		6115	OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	Semi Lapsing	Committed	6,295,993	7,582,903	9,758,374	12,870,246
BAO	OFFICE OF THE SECRETARY	0600	OTHER REVENUE	Lapsing	Not Applicable			22,743	
		1243	DISTRIBUTION FEES	Lapsing	Not Applicable	1,097,540		719,430	
BEO	D.C. DEPARTMENT OF HUMAN RESOURCES	0615	DEFINED BENEFITS RETIREMENT PROGRAM	Lapsing	Not Applicable	285,148		369,483	
		0639	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	223,344		174,400	
		0699	O TYPE COVID-19 EXPENSES	Lapsing	Not Applicable			2,022	
		1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	136,227		85,396	
CBO	OFFICE OF THE ATTORNEY GENERAL	0603	CHILD SUPPORT - TANF/AFDC COLLECTIONS	Non Lapsing	Committed	2,028,466	9,274,501	6,167,284	10,122,807
		0605	CHILD SUPPORT - INTEREST INCOME	Non Lapsing	Committed		2,428		2,428
		0615	NUISANCE ABATEMENT FUND	Semi Lapsing	Committed	8,900	10,900	18,100	29,000
		0616	LITIGATION SUPPORT FUND	Semi Lapsing	Committed	10,813,836	10,924,374	9,135,277	10,595,748
		0617	ATTORNEY GENERAL RESTITUTION FUND	Non Lapsing	Committed	253,686	201,185	3,584,786	3,301,377

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

						FY 2019	FY 2019	FY 2020	FY 2020
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
			Type	Classification					
GOVERNMENTAL DIRECTION AND SUPPORT (continued)									
POO	OFFICE OF CONTRACTING AND PROCUREMENT	0699	O TYPE COVID-19 EXPENSES	Lapsing	Not Applicable			268,076	
		4010	DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing	Not Applicable	1,674,761		1,037,682	
		4011	ASSESSMENT FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	25,676		132,503	
RJO	CAPTIVE INSURANCE AGENCY	0640	SUBROGATION FUND	Non Lapsing	Committed	593,125	696,489	4,011,825	386,825
		1240	CAPTIVE INSURANCE FUND	Non Lapsing	Committed	94,355	626,314	70,128	696,443
TOO	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	0602	DC NET SERVICES SUPPORT	Non Lapsing	Committed	10,448,725	2,756,519	10,449,875	181,835
		1200	SERVUS PROGRAM	Lapsing	Not Applicable	261,288		103,223	
VAO	OFFICE OF VETERANS AFFAIRS	0600	OFFICE OF VETERANS AFFAIRS FUND	Non Lapsing	Committed	9,334	25,668	7,878	33,546
						56,675,416	23,952,042	55,180,100	14,028,490
BDO	OFFICE OF PLANNING	2001	HISTORIC LANDMARK & HISTORIC DISTRICT FILING FEES	Non Lapsing	Committed	123,609	191,250	113,726	40,851
BXO	COMMISSION ON THE ARTS AND HUMANITIES	0600	SPECIAL PURPOSE REVENUE	Non Lapsing	Committed		332,754		65,001
CIO	OFFICE OF CABLE TV, FILM, MUSIC & ENTERTAINMENT	0600	SPECIAL PURPOSE REVENUE	Non Lapsing	Committed	12,359,200	1,698,482	11,827,908	570,610
CQO	OFFICE OF THE TENANT ADVOCATE	6000	RENTAL UNIT FEE FUND	Non Lapsing	Committed	345,067	432,465	471,499	297,113
DBO	DEPT. OF HOUSING AND COMMUNITY DEVELOPMENT	0602	HOME PURCHASE ASSISTANCE PROGRAM REPAYMENT	Non Lapsing	Committed	1,833,735	378,323	1,378,347	210,521
		0610	DHCB UNIFIED FUND	Non Lapsing	Committed	6,589,355	4,875,924	1,885,260	3,822,937
EBO	OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	0419	H ST RETAIL PRIORITY AREA GRANT FUND	Non Lapsing	Committed		324,764		
		0603	ST. ELIZABETHS REDEVELOPMENT FUND	Non Lapsing	Committed	60,041	60,041	45,508	105,549
		0609	INDUSTRIAL REVENUE BOND PROGRAM	Non Lapsing	Committed	1,290,705	419,283	1,322,073	454,005
		0616	WALTER REED REDEVELOPMENT FUND	Non Lapsing	Restricted	1,067,632	2,169,712		425,928
		0617	WALTER REED REINVESTMENT FUND	Non Lapsing	Restricted	163,920	236,920	183,926	420,846
		0632	AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT)	Non Lapsing	Committed	4,115,319	12,380,600	3,663,491	5,998,648
ENO	DEPT. OF SMALL AND LOCAL BUSINESS DEVELOPMT	0632	SMALL BUSINESS CAPITAL ACCESS FUND	Non Lapsing	Committed	989,012	407,444	1,796,474	1,595,958
		6160	STREETSCAPE LOAN RELIEF FUND	Non Lapsing	Committed	44,080	44,080	20,523	20,523
IDO	BUSINESS IMPROVEMENTS DISTRICTS TRANSFER	2003	BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Lapsing	Not Applicable	27,693,741		32,471,365	
						78,550,108	50,405,972	59,598,111	61,135,178
PUBLIC SAFETY AND JUSTICE									
FAO	METROPOLITAN POLICE DEPARTMENT	1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	1,071,234		760,176	
		1614	MISCELLANEOUS	Lapsing	Not Applicable	4,004,741		1,687,339	
		1650	MONETARY EVIDENCE	Lapsing	Not Applicable			37,988	
		7278	ASSET FORFEITURE	Non Lapsing	Restricted	8,500	340,257		340,257

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

		Type	Classification	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance		
PUBLIC SAFETY AND JUSTICE (continued)									
FBO	FIRE AND EMERGENCY MEDICAL SERVICES DEPT.	0601	FEMS REFORM FUND	Non Lapsing	Committed	2,989,064	2,989,064	10,474,690	12,710,744
		1200	AUTOMATED EXT DEFIB REG FEE FUND	Non Lapsing	Committed		5,044		5,044
		1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	169,770		96,690	
		1613	OTHER REVENUE	Lapsing	Not Applicable	37,001		18,325	
		6100	SPECIAL EVENTS	Lapsing	Not Applicable	243,853		141,413	
FKO	DISTRICT OF COLUMBIA NATIONAL GUARD	1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Non Lapsing	Committed	147,514	147,514	54,969	202,483
FLO	DEPARTMENT OF CORRECTIONS	0600	CORRECTIONS TRUSTEE REIMBURSEMENT	Non Lapsing	Committed	27,421,554	8,645,832	27,775,227	14,511,727
		0601	CONCESSION INCOME	Non Lapsing	Committed	1,808,926	119,697	1,831,171	109,397
		0602	WELFARE ACCOUNT	Non Lapsing	Committed	206,336	164,411	208,013	112,380
		0605	CORRECTIONS REIMBURSEMENT - JUVENILES	Non Lapsing	Committed		268,020		20
FOO	OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	0620	CRIME VICTIMS ASSISTANCE FUND	Non Lapsing	Restricted	4,062,612	7,148,830	3,950,304	8,344,631
		0621	DOM VIOLENCE SHELTER & TRANSITION HOUSING FUND	Non Lapsing	Restricted		24,523		
UCO	OFFICE OF UNIFIED COMMUNICATIONS	1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	149,553		116,148	
		1630	911 & 311 ASSESSMENTS	Non Lapsing	Committed	35,768,499	30,147,998	11,952,726	24,263,264
		1631	PREPAID WIRELESS 911 CHARGES	Non Lapsing	Committed	460,951	404,785	492,933	535,233
PUBLIC EDUCATION SYSTEM						51,659,797	55,899,112	47,662,411	56,061,057
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	3,347		2,470	2,470
		6150	SLD E-RATE REIMBURSEMENT	Non Lapsing	Restricted	56,300	311,350	1,714,661	1,012,059
		6160	REVENUE GENERATING ACTIVITIES	Non Lapsing	Committed	11,693	11,693	28,325	40,018
		6170	LIBRARY COLLECTIONS - ONLINE BOOK SALES	Non Lapsing	Committed	3,949	24,742	5,522	30,264
CFO	DEPARTMENT OF EMPLOYMENT SERVICES	0600	SPECIAL PURPOSE REVENUE FUND	Lapsing	Not Applicable	59		1,231	
		0610	WORKERS' COMPENSATION SPECIAL FUND	Non Lapsing	Restricted	635,375	11,455,578	866,487	9,957,283
		0611	WORKERS' COMPENSATION ADMINISTRATION FUND	Non Lapsing	Restricted	13,112,943		13,535,206	
		0612	U. I. INTEREST/PENALTIES	Semi Lapsing	Restricted	4,078,782	2,848,823	2,408,271	26,973
		0618	WAGE THEFT	Non Lapsing	Committed	145,946	327,360	95,321	113,573
		0619	DC JOBS TRUST FUND	Non Lapsing	Committed	125,000	125,000	263,008	158,008
		0624	UI ADMINISTRATIVE ASSESSMENT	Non Lapsing	Restricted	12,659,130	4,694,456	12,071,424	4,764,430
GAO	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	0602	ROTC	Non Lapsing	Restricted	779,195	1,472,791	809,451	139,621
		0607	CUSTODIAL	Lapsing	Not Applicable	404,291		170,207	
		0609	SECURITY	Lapsing	Not Applicable	840,343		441,214	
		0611	CAFETERIA	Lapsing	Not Applicable	1,078,719		635,772	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

					FY 2019	FY 2019	FY 2020	FY 2020
					Actual	End of Year	Actual	End of Year
					Revenue	Fund Balance	Revenue	Fund Balance
			Type	Classification				
PUBLIC EDUCATION SYSTEM (continued)								
		0613	VENDING MACHINE SALES	Lapsing	Not Applicable	55,747		34,959
		0621	PARKING FEES	Lapsing	Not Applicable	150,419		119,135
		0633	DHHS AFTERSCHOOL PROG-COPAYMENT	Non Lapsing	Committed	638,599	1,139,425	475,184
		0634	E-RATE EDUCATION FUND	Non Lapsing	Restricted	716,580	3,589,309	68,405
		0640	DCPS NONPROFIT SCHOOL FOOD SERVICE	Non Lapsing	Restricted	1,513,066	8,511,853	1,971,460
		0641	DCPS SCHOOL FACILITY FUND	Non Lapsing	Committed			100,166
GBO	D.C. PUBLIC CHARTER SCHOOL BOARD	6632	ADMINISTRATIVE FEES	Non Lapsing	Committed	9,613,893	5,003,007	9,247,365
GDO	STATE SUPERINTENDENT OF EDUCATION (OSSE)	0603	STATE SUPERINTENDENT OF EDUCATION FEES	Lapsing	Not Applicable	307,325		239,645
		0610	CHARTER SCHOOL CREDIT ENHANCEMENT FUND	Non Lapsing	Restricted		13,303,843	
		0618	STUDENT RESIDENCY VERIFICATION FUND	Non Lapsing	Committed	904,966	984,158	766,718
		0620	CHILD DEVELOPMENT FACILITIES FUND	Non Lapsing	Committed	41,000	165,358	114,920
		6007	SITE EVALUATION	Lapsing	Not Applicable	411,981		492,311
GLO	D.C. STATE ATHLETICS COMMISSION	0619	STATE ATHLETICS ACTIVITIES PROG. & OFFICE FUND	Non Lapsing	Committed	86,132	82,238	90,989
HAO	DEPARTMENT OF PARKS AND RECREATION	0602	ENTERPRISE FUND ACCOUNT	Non Lapsing	Committed	3,285,017	1,834,947	892,586
						46,469,368	18,552,190	45,174,895
HUMAN SUPPORT SERVICES								20,986,647
HCO	DEPARTMENT OF HEALTH	0603	FISHING LICENSE	Lapsing	Not Applicable			34
		0605	SHPSA FEES	Non Lapsing	Committed	566,459	360,358	768,688
		0606	VITAL RECORDS REVENUE	Lapsing	Not Applicable	2,801,301		2,419,262
		0612	FOOD HANDLERS CERTIFICATION	Lapsing	Not Applicable	125,729		203,677
		0614	ADJUDICATION FINES	Lapsing	Not Applicable	497,154		13,275
		0632	PHARMACY PROTECTION	Non Lapsing	Committed	2,686,785	2,127,541	1,997,877
		0633	RADIATION PROTECTION	Lapsing	Not Applicable	385,668		47,741
		0638	ANIMAL CONTROL DOG LICENSE FEES	Lapsing	Not Applicable	20,779		50,563
		0641	OTHER MEDICAL LICENSES AND FEES	Lapsing	Not Applicable	551,950		249,232
		0643	BOARD OF MEDICINE	Non Lapsing	Committed	14,691,733	8,533,074	10,884,467
		0649	HEALTH FACILITY FEE	Lapsing	Not Applicable	1,506		7,730
		0655	SHPSA ADMISSION FEE	Non Lapsing	Committed	299,126		534,898
		0656	EMS FEES	Lapsing	Not Applicable	270,629		262,875
		0661	ICF / MR FEES & FINES	Non Lapsing	Committed	172,088	103,452	198,001
		0662	CIVIC MONETARY PENALTIES	Non Lapsing	Restricted	163,228	1,575,845	12,036
		0673	DOH - REGULATORY ENFORCEMENT FUND	Non Lapsing	Committed	6,998	6,998	14,299
		0676	COMMUNICABLE AND CHRONIC DISEASE FUND	Non Lapsing	Committed	1,885,812		3,310,168
		0678	COMMUNITY HEALTHCARE FINANCING FUND	Non Lapsing	Restricted			6,530

(Continued on next page)

Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

		Type	Classification	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance
HUMAN SUPPORT SERVICES (continued)							
HTO	DEPARTMENT OF HEALTH CARE FINANCE	0631	MEDICAID COLLECTIONS - 3RD PARTY LIABILITY	Non Lapsing	Committed	2,518,925	1,910,675
		0632	BILL OF RIGHTS - GRIEVANCE AND APPEALS	Non Lapsing	Committed	1,927,263	1,546,210
		0633	MEDICAID RECOVERY AUDIT CONTRACTOR	Non Lapsing	Committed		1,401
		0634	ASSESSMENT FUND	Non Lapsing	Committed	29,413	42,918
		0635	INDIVIDUAL INSURANCE MARKET AFFORDABILITY & STABILITY	Non Lapsing	Committed		2,276,805
JAO	DEPARTMENT OF HUMAN SERVICES	0603	SSI PAYBACK	Non Lapsing	Committed	952,753	137,686
		0613	FOOD STAMPS COLLECTION - FRAUD	Lapsing	Not Applicable	116,116	19,531
JMO	DEPARTMENT ON DISABILITY SERVICES	0610	VOCATIONAL REHAB. SERVICE REIMBURSEMENT	Lapsing	Not Applicable	38,985	99,912
		0611	COST OF CARE - NON-MEDICAID CLIENTS	Non Lapsing	Restricted	11,267,180	1,827,470
		0616	RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Non Lapsing	Restricted	1,203,233	36,834
RLO	CHILD AND FAMILY SERVICES AGENCY	0601	H.U.M.N. - HUMAN RES. - ES	Non Lapsing	Restricted	932,853	589,853
RMO	DEPARTMENT OF BEHAVIORAL HEALTH	0610	DMH FEDERAL BENEFICIARY REIMBURSEMENT	Lapsing	Not Applicable	1,826,592	1,813,883
		0629	AGREEMENT WITH INDEPENDENT AGENCIES	Non Lapsing	Committed	36,943	36,943
		0640	DMH MEDICARE AND 3RD PARTY REIMBURSEMENT	Non Lapsing	Restricted	450,810	306,186
		0641	DMH ENTERPRISE FUND	Lapsing	Not Applicable	41,357	1,600
OPERATIONS AND INFRASTRUCTURE						262,340,745	151,339,064
CRD	DEPT. OF CONSUMER AND REGULATORY AFFAIRS	6006	NUISANCE ABATEMENT	Non Lapsing	Committed	6,058,705	3,237,232
		6008	REAL ESTATE GUARANTEE AND EDUCATION FUND	Non Lapsing	Committed	2,534,882	1,394,298
		6009	REAL ESTATE APPRAISAL FEE	Non Lapsing	Committed	59,035	100,943
		6010	OPLA - SPECIAL ACCOUNT	Non Lapsing	Committed	4,573,345	1,050,546
		6011	SPECIAL EVENTS REVOLVING	Lapsing	Not Applicable	33,726	19,532
		6012	BOXING COMMISSION-REVOLVING ACCOUNT	Lapsing	Not Applicable	117,029	
		6013	BASIC BUSINESS LICENSE FUND	Non Lapsing	Committed	13,321,739	3,005,655
		6014	FIRE PROTECTION SPECIAL REVOLVING	Lapsing	Not Applicable	113,943	87,500
		6021	DC COMBAT SPORTS COMMISSION FUND	Non Lapsing	Committed		217,258
		6030	GREEN BUILDING FUND	Non Lapsing	Committed	2,054,092	1,179,466
		6040	CORPORATE RECORDATION FUND	Non Lapsing	Committed	7,604,587	5,176,503
		6045	VENDING REGULATIONS FUND	Non Lapsing	Committed	1,000,263	712,882
		6050	EXPEDITED BUILDING PERMIT REVIEW PROGRAM	Lapsing	Not Applicable	7,456,085	7,702,307
DHO	PUBLIC SERVICE COMMISSION	0631	OPERATING - UTILITY ASSESSMENT	Non Lapsing	Committed	13,918,941	1,090,181
		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	9,018,130	392,525

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

		Type	Classification	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance
OPERATIONS AND INFRASTRUCTURE (continued)							
KAO	DISTRICT DEPARTMENT OF TRANSPORTATION	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	524,169	200,288
		6030	DC CIRCULATOR BUS SYSTEM / WMATA PROJECTS	Non Lapsing	Committed		721,387
		6031	DC CIRCULATOR FUND - NPS MALL ROUTE	Non Lapsing	Committed	1,500,939	945,449
		6140	TREE FUND	Non Lapsing	Committed	1,772,190	1,921,085
		6555	MALL TUNNEL LIGHTING	Lapsing	Not Applicable	170,941	183,998
		6901	DDOT ENTERPRISE FUND-NON TAX REVENUES	Non Lapsing	Committed	5,820,170	197,148
		6903	BICYCLE SHARING FUND	Non Lapsing	Restricted	7,036,933	7,287,505
		6905	PARKING METER PAY BY PHONE TRANSACTION FEE	Lapsing	Not Applicable	3,580,636	2,181,293
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Non Lapsing	Committed	-547,611	231,951
		6910	VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non Lapsing	Committed	500,000	549,349
		6913	PEPCO COST-SHARING FUND (DC PLUG)	Non Lapsing	Restricted	389,599	20,389,599
KEO	WASHINGTON METRO. AREA TRANSIT AUTHORITY	0601	PARKING METER WMATA	Non Lapsing	Committed	48,931,951	7,303,870
		6501	WMATA OPERATIONS SUPPORT FUND	Non Lapsing	Committed		27,513,415
KG0	DEPARTMENT OF ENERGY AND ENVIRONMENT	0602	AIR QUALITY CONSTRUCTION PERMITS	Non Lapsing	Committed	256,716	229,029
		0603	FISHING LICENSE	Non Lapsing	Committed	93,080	171,072
		0609	LUST TRUST FUND	Non Lapsing	Restricted		291,384
		0634	SOIL EROSION/SEDIMENT CONTROL	Non Lapsing	Committed	1,210,930	707,593
		0645	PESTICIDE PRODUCT REGISTRATION	Non Lapsing	Committed	2,523,698	1,682,060
		0646	STORM WATER FEES	Non Lapsing	Committed	2,047,503	1,421,316
		0647	MOLD ASSESSMENT AND REMEDIATION FUND	Non Lapsing	Committed	69,894	109,269
		0650	PRODUCT STEWARDSHIP FUND	Non Lapsing	Committed	138,360	53,871
		0654	STORM WATER PERMIT REVIEW	Non Lapsing	Restricted	10,140,160	17,821,077
		0655	STORMWATER IN LIEU FEE	Non Lapsing	Restricted	16,039	16,098
		0662	RENEWABLE ENERGY DEVELOPMENT FUND	Non Lapsing	Committed	11,246,683	29,458,110
		0663	CLEAN LAND FUND/BROWNFIELD REVITALIZATION	Non Lapsing	Restricted	232,516	1,035,123
		0667	WETLANDS FUND	Semi Lapsing	Restricted		1,471,856
		0670	ANACOSTIA RIVER CLEAN UP FUND	Non Lapsing	Committed	2,002,978	2,225,633
		0680	PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	114,738	182,286
		6201	ECONOMY II	Non Lapsing	Committed	50,544	-17,765
		6202	RESIDENTIAL AID DISCOUNT (RAD)	Non Lapsing	Restricted	117,219	-68,899
		6203	RESIDENTIAL ESSENTIAL SERVICES (RES)	Non Lapsing	Restricted	117,220	-68,899
		6204	WASA UTILITY DISCOUNT PROGRAM	Non Lapsing	Restricted	117,341	-68,778
		6400	DC MUNICIPAL AGGREGATION PROGRAM	Non Lapsing	Committed	111,094	169,412
		6500	BENCHMARKING ENFORCEMENT FUND	Non Lapsing	Committed	66,405	162,603

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

						FY 2019	FY 2019	FY 2020	FY 2020
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
						Type	Classification	Revenue	Fund Balance
OPERATIONS AND INFRASTRUCTURE (continued)									
KGO	DEPARTMENT OF ENERGY AND ENVIRONMENT	6700	SUSTAINABLE ENERGY TRUST FUND	Non Lapsing	Committed	22,560,133	4,104,763	41,384,011	4,671,314
		6800	ENERGY ASSISTANCE TRUST FUND	Non Lapsing	Committed	5,090,139	729,946	4,978,700	3,325,133
		6900	SPECIAL ENERGY ASSESSMENT FUND	Non Lapsing	Committed	1,514,117	13,353	3,325,300	36,267
KTO	DEPARTMENT OF PUBLIC WORKS	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	909,315		576,042	
		6010	SUPER CAN PROGRAM	Non Lapsing	Committed	169,858	37,751	245,180	95,179
		6052	SOLID WASTE DIVERSION FUND	Non Lapsing	Committed	356,546	113,762	330,528	10,706
		6082	SOLID WASTE DISPOSAL FEE FUND	Non Lapsing	Committed	6,357,799	3,688,643	7,336,682	3,247,076
		6591	CLEAN CITY FUND	Lapsing	Not Applicable	2,250,720		1,277,857	
KVO	DEPARTMENT OF MOTOR VEHICLES	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	2,936,806		2,327,617	
		6100	FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing	Not Applicable	25,000		12,169	
		6258	MOTOR VEHICLE INSPECTION STATION	Non Lapsing	Committed	6,552,221	3,433,046	4,719,547	2,797,965
LQO	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	6017	ABC - IMPORT AND CLASS LICENSE FEES	Non Lapsing	Committed	8,428,108	6,968,858	4,990,286	4,113,710
SRO	DEPARTMENT OF INSURANCE, SECURITIES AND BANKING	2100	HMO ASSESSMENT	Non Lapsing	Committed	1,006,584	254,204	950,048	272,336
		2200	INSURANCE ASSESSMENT	Non Lapsing	Committed	6,870,766	909,151	8,196,708	1,725,387
		2300	SECURITIES BROKER/DEALER LICENSES	Lapsing	Not Applicable	2,573,395		544,682	
		2350	SECURITIES AND BANKING FUND	Lapsing	Not Applicable	11,113,856		14,463,741	
		2500	INVESTMENT ADVISORS LICENSES	Lapsing	Not Applicable	575,645		588,840	
		2600	SECURITIES REGISTRATION FEES	Lapsing	Not Applicable	1,981,903		1,811,843	
		2800	CAPTIVE INSURANCE	Lapsing	Not Applicable	2,681,949		3,053,996	
		2910	FORECLOSURE MEDIATION FUND	Non Lapsing	Committed	11,150	29,650	4,350	4,350
		2950	CAPITAL ACCESS FUND	Non Lapsing	Restricted	54,785	4,376,364	39,433	4,415,798
		2951	LOAN PARTICIPATION FUND	Non Lapsing	Restricted	4,940	8,677,608	3,512	8,681,119
TCO	DEPARTMENT OF FOR-HIRE VEHICLES	2100	JUSTICE DEPARTMENT FINGERPRINTS	Lapsing	Not Applicable	2,430		1,537	
		2400	PUBLIC VEHICLES FOR HIRE CONSUMER SERVICE	Non Lapsing	Committed	10,095,046	4,996,375	5,790,156	1,790,408
FINANCING AND OTHER)						93,972,979	0	85,511,570	0
DSO	REPAYMENT OF LOANS AND INTEREST	6462	PUBLIC SPACE RENTAL FEES FOR DEBT SERVICE	Lapsing	Not Applicable	5,753,000		5,983,000	
EZO	CONVENTION CENTER TRANSFER	6100	CONVENTION CENTER HOTEL GROUND LEASE PAYMENT	Lapsing	Not Applicable	3,415,469		3,032,948	
KZO	HIGHWAY TRANSPORTATION FUND - TRANSFER	6330	TRANSFER DEDICATED CAPITAL REVENUES	Lapsing	Not Applicable	2,758,180			
		0654	STORM WATER PERMIT REVIEW - PAYGO	Lapsing	Not Applicable	3,000,000			
		0670	ANACOSTIA RIVER CLEAN UP FUND	Lapsing	Not Applicable	500,000		300,000	
		6140	TREE FUND (EST DC ACT 14-614)	Lapsing	Not Applicable	452,000		452,000	
		6330	LOCAL TRANSPORTATION REVENUE - PAYGO	Lapsing	Not Applicable	42,494,330		45,209,350	
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Lapsing	Not Applicable	5,600,000		534,271	
		6913	PEPCO COST SHARING FUND (DC PLUG)	Non Lapsing	Restricted	30,000,000		30,000,000	
Grand Total						644,828,297	333,968,717	612,091,924	313,869,753

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 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 Class 3 – vacant real property 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>\$2,792,356</p> <p>Amount is net of transfers to: TIF (\$15,476), PILOT (\$28,136), and Walter Reed Development (\$765) funds.</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, and certain types of software.</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>\$77,698</p>
PUBLIC SPACE RENTAL	<p>Tax on the commercial use of publicly owned property between the property line and the street.</p> <p>D.C. Code Citation: Title 10, Chapter 11.</p>	<p>Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank.</p>	<p>\$39,662</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 multi-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 and off premises.</p> <p>10.25% – 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 the WMATA Operations Fund.</p> <p>Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$841,574</p> <p>Amount is net of transfers to: Convention Center (\$74,067), TIF (\$14,068), PILOT (\$9,705), Ballpark Revenue (\$12,139), Healthy D.C. (\$1,513), WMATA Operations and Capital (\$230,811), Healthy Schools (\$5,110), ABRA (\$1,170), and Commission on Arts and Humanities (\$32,289) funds.</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)																								
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into D.C. by the holder of a wholesaler's license. D.C. Code Citation: Title 25, Chapter 9	Beer = \$2.79 per 31-gallon barrel Champagne/sparkling wine = \$0.45 per gallon Distilled Spirits = \$1.50 per gallon Light wine (alcohol content 14% or less) = \$0.30 per gallon Heavy wine (alcohol content above 14%) = \$0.40 per gallon	\$6,009																								
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 \$0.50 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 \$0.025 per each cigarette above 20.	\$24,934																								
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 and miles per gallon ("mpg") <table border="1" data-bbox="842 959 1267 1212"> <thead> <tr> <th>Unladen Weight</th> <th>3,499 or less</th> <th>3,500-4,999</th> <th>5,000 or more</th> </tr> </thead> <tbody> <tr> <td>20MPG or Less</td> <td>8.1%</td> <td>9.1%</td> <td>10.1%</td> </tr> <tr> <td>21MPG - 25MPG</td> <td>4.4%</td> <td>5.4%</td> <td>6.4%</td> </tr> <tr> <td>26MPG - 30MPG</td> <td>3.1%</td> <td>4.1%</td> <td>5.1%</td> </tr> <tr> <td>31MPG - 39MPG</td> <td>2.2%</td> <td>3.2%</td> <td>4.2%</td> </tr> <tr> <td>40MPG or More</td> <td>1.0%</td> <td>2.0%</td> <td>3.0%</td> </tr> </tbody> </table>	Unladen Weight	3,499 or less	3,500-4,999	5,000 or more	20MPG or Less	8.1%	9.1%	10.1%	21MPG - 25MPG	4.4%	5.4%	6.4%	26MPG - 30MPG	3.1%	4.1%	5.1%	31MPG - 39MPG	2.2%	3.2%	4.2%	40MPG or More	1.0%	2.0%	3.0%	\$40,713
Unladen Weight	3,499 or less	3,500-4,999	5,000 or more																								
20MPG or Less	8.1%	9.1%	10.1%																								
21MPG - 25MPG	4.4%	5.4%	6.4%																								
26MPG - 30MPG	3.1%	4.1%	5.1%																								
31MPG - 39MPG	2.2%	3.2%	4.2%																								
40MPG or More	1.0%	2.0%	3.0%																								
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles. D.C. Code Citation: Title 47, Chapter 23.	\$0.235 per gallon based on annual certification of retail gas prices and an additional surcharge of \$.053 per gallon Note: All revenue from this tax is dedicated to the Highway Trust Fund.	\$0 Amount is net of transfer to: Highway Trust Fund (\$22,472)																								
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	\$2,377,236																								

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)
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	\$575,646
UNINCORPORATED BUSINESS FRANCHISE TAX	Tax on the net income of unincorporated businesses with gross receipts more than \$12,000. A 30% salary allowance for owners and a \$5,000 exemption are deductible from net income to arrive at taxable income. A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt. D.C. Code Citation: Title 47, Chapter 18.	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.	\$152,051
PUBLIC UTILITY TAX	The tax is imposed on the gross receipts of telephone, television, and radio companies, and on the units delivered to customers of natural gas, electricity, and heating oil. D.C. Code Citation: Title 47, Chapter 25.	"Television, radio and telephone companies: 10% of gross charges – residential 11% of gross charges – nonresidential" Heating oil utilities: \$0.17 per gallon – residential \$0.187 per gallon – nonresidential Natural gas utilities: \$0.0707 per therm – residential \$0.07777 per therm – nonresidential Electric distribution utilities: \$0.0070 per kilowatt hour – residential \$0.0077 per kilowatt hour – nonresidential Note: The additional surcharges on non-residential customers are dedicated to the Ballpark Revenue Fund.	\$129,121 Amount is net of transfer to: Ballpark Revenue Fund (\$7,692).
TOLL TELECOMMUNICATIONS TAX	Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers. D.C. Code Citation: Title 47, Chapter 39.	"10% of gross charges – residential 11% of gross charges – nonresidential" Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.	\$38,306 Amount is net of transfer to: Ballpark Revenue Fund (\$2,584).
INSURANCE PREMIUMS TAX	Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law. D.C. Code Citation: Title 31, TITLE 47, Chapter 26.	1.7% on policy and membership fees and net premium receipts; 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09). Note: The 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs is currently dedicated to the Healthy D.C. Fund.	\$72,570 Amount is net of transfer to: Healthy D.C. Fund (\$47,433).

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)
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 transfer to: Ballpark Revenue Fund (\$37,248).</p>
PRIVATE SPORTS WAGERING TAX	<p>Tax on sports wagering are on gross revenue from single-game bets, teaser bets, parlays, over-under, moneyline, pools, exchange wagering, in-game wagering, in-play bets, proposition bets, and straight bets on sporting events. Wagering can occur in person, at a sports wagering facility or over the internet using websites or mobile devices</p> <p>D.C. Code Citation: Title 3, Chapter 13.</p>	<p>10% tax on privately operated sports wagering revenues, or total funds wagered less amounts paid to players</p>	<p>\$0</p> <p>Amount is net of transfer to: Department of Behavioral Health (Gambling Addiction) Fund (\$273)</p>
GAMES OF SKILL GROSS RECEIPTS TAX	<p>Tax on the gross revenue of game of skills devices that operate in on-premises alcohol retailers. These devices must be certified by the Office of the Attorney General (OAG) as a game of skill, and thus not gambling, where the ability to win is not influenced by prior wins or losses, outside sources, chance, or unreasonable or unknown skill requirements.</p> <p>DC Code Citation: Title 36, Chapter 6.</p>	<p>10% of the game of skill machine gross revenue from each game of skill machine in the District.</p>	<p>\$0</p>
HEALTHCARE PROVIDER ASSESSMENT	<p>Assessment on the net resident revenue of each nursing facility in the District.</p> <p>DC 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 transfer to: Nursing Facility Quality of Care Fund (\$16,217).</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 changes per fiscal year and is in effect for the FY beginning October 1, 2017, and expires September 30, 2029.</p> <p>D.C. Code Citation: Title 44, Chapter 6A.</p>	<p>0.345% 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 transfer to: Hospital Fund (\$7,520).</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)
MEDICAID HOSPITAL OUTPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's outpatient gross patient revenue. The fee per fiscal year and is in effect for the FY beginning October 1, 2017, and expires September 30, 2029. D.C. Code Citation: Title 44, Chapter 6A.	0.0952% of the hospital's outpatient gross patient revenue. Note: All revenue from this fee is dedicated to the Hospital Provider Fee Fund.	\$0 Amount is net of transfer to: Hospital Provider Fee Fund (\$5,326).
ICF-IDD ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for individuals with intellectual or developmental disabilities (ICF-IDD) in the District. D.C. Code Citation: Title 47, Chapter 12D.	6% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	\$0 Amount is net of transfer to: Stevie Sellows Quality Improvement Fund (\$6,831).
ESTATE TAXES	Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death. DC Code Citation: Title 47, Chapter 37.	Tax due is determined by using the D.C. estate tax computation worksheet after computing the exempted amounts. The estate tax threshold is \$4 million.	\$37,249
DEED RECORDATION TAX	Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property. DC Code Citation: Title 42, Chapter 11.	1.45% of consideration or fair market value Note: For residential properties under \$400,000 the rate is 1.1% of consideration or fair market value. Additionally, for mixed-use and commercial real estate transfers of \$2 million or more, the rate is 2.5%. The 2.5% rate sunsets in FY 2024. Note: Rate of 0.725% to eligible first-time homebuyers for properties purchased for less than \$625,000. Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	\$220,630 Amount is net of transfers to: Housing Production Trust Fund (\$36,920), Bond Repayment (\$3,641), and West End Maintenance (\$21) funds.
DEED TRANSFER TAX	Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed. D.C. Code Citation: Title 47, Chapter 9.	1.45% of consideration or fair market value. Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value. Additionally, for mixed-use and commercial real estate transfers at \$2 million or more, the rate is 2.5%. The 2.5% rate sunsets in FY 2024. Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.	\$151,821 Amount is net of transfers to: Housing Production Trust Fund (\$24,862), Bond Repayment (\$2,652), and West End Maintenance (\$68) funds.

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)
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>Note: Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax.</p> <p>.</p> <p>D.C. Code Citation: Title 42, Chapter 11.</p>	<p>2.9% of consideration or fair market value. The economic interest transfer tax rate for mixed-use or commercial property valued at \$2 million or above is 5%. The 5% rate sunsets in FY 2024.</p> <p>Note: 2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than \$400,000, the rate of the tax is 2.2%.</p>	<p>\$11,269</p> <p>Amount is net of transfer to: Housing Production Trust Fund (\$856).</p>

Source of FY 2020 General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report. Year Ended September 30, 2020.