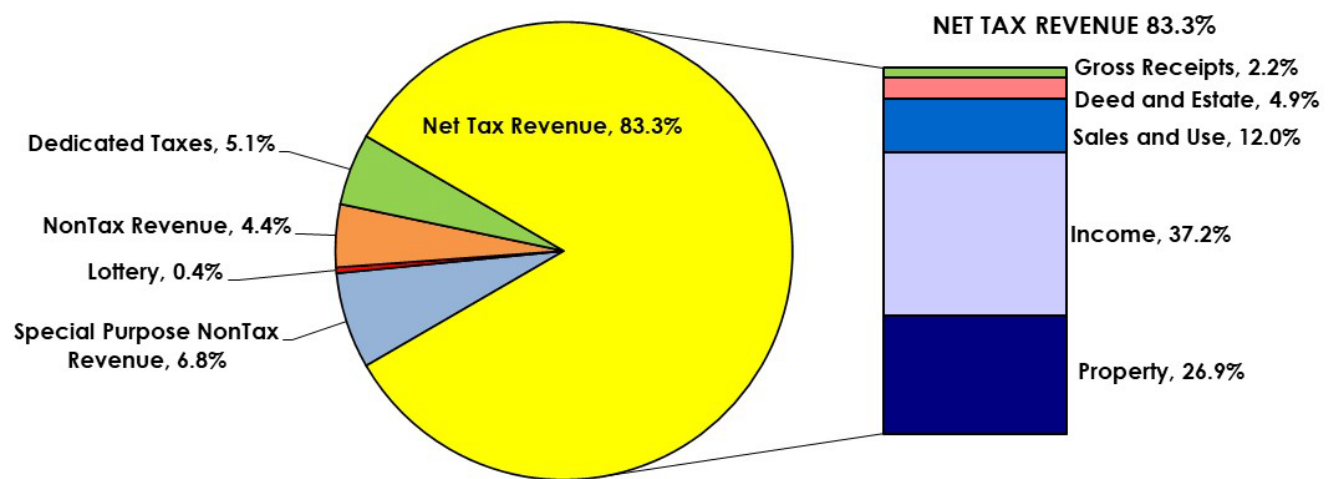


Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2023



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2022 to FY 2026. The chapter is divided into five broad sections:

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

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

SUMMARY

The FY 2022 baseline estimate of \$9.09 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$363.2 million (4.2 percent) higher than FY 2021 revenue. (See Table 3-1.) The \$9.45 billion estimate for FY 2023 is an increase of \$358.8 million (3.9 percent) from FY 2022.

Including dedicated taxes and special purpose revenues and policy initiatives, total FY 2022 general fund revenue in the financial plan is \$10.33 billion, \$502.1 million more than in FY 2021 and \$10.74 billion in FY 2023, \$411.6 million more than FY 2022.

Various policy initiatives increase general fund revenue in FY 2023 by \$21.9 million. The policy initiatives are summarized in Table 3-12 and are discussed in the context of the specific revenue item for each proposal.

Table 3-1

General Fund Revenues, FY 2021-2026

(Dollars in Thousands)

Type of Revenue	FY 2021 Actual	FY 2022 Revised	FY 2023 Original	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Local Fund - Baseline	8,723,509	9,086,718	9,445,480	9,694,567	9,973,737	10,264,802
<i>Level Change</i>		363,209	358,762	249,087	279,170	291,065
<i>% Change Annual</i>		4.2%	3.9%	2.6%	2.9%	2.9%
Taxes	8,186,861	8,566,607	8,926,011	9,179,139	9,454,581	9,748,723
General Purpose Non-Tax Revenues	488,498	476,654	475,738	473,030	476,457	472,156
Transfer from Lottery	48,150	43,458	43,731	42,399	42,699	43,923
Dedicated/Special Purpose - Baseline	1,103,534	1,244,485	1,273,341	1,282,425	1,291,710	1,289,607
<i>Level Change</i>		140,952	28,856	9,084	9,285	-2,103
<i>% Change Annual</i>		12.8%	2.3%	0.7%	0.7%	-0.2%
Dedicated Taxes	439,226	517,884	543,724	570,391	581,544	590,102
Special Purpose (O-Type) Revenues	664,307	726,601	729,617	712,034	710,166	699,505
Total Revenue - Baseline	9,827,043	10,331,204	10,718,821	10,976,992	11,265,447	11,554,409
<i>Level Change</i>		504,161	387,618	258,171	288,455	288,962
<i>% Change Annual</i>		5.1%	3.8%	2.4%	2.6%	2.6%
Revenue Policy Proposals		(2,055)	21,903	15,744	16,475	16,406
Total Revenue with Proposals	9,827,043	10,329,149	10,740,724	10,992,737	11,281,923	11,570,815
<i>Level Change</i>		502,106	411,575	252,012	289,186	288,892
<i>% Change Annual</i>		5.1%	4.0%	2.3%	2.6%	2.6%
<i>Addendum: Dedicated tax revenue to Enterprise funds</i>	183,047	205,956	205,623	217,225	227,548	232,529

ECONOMIC OUTLOOK

The District's economy continues to recover from the pandemic-induced recession of 2020 and revenue has returned to FY 2019 levels. Wage growth continues to be strong, particularly for high wage employment, and is expected to remain so due to the high demand for workers. While District resident employment is expected to recover this year, employment in the District is not expected to recover fully until FY 2025. Despite the positive trends, the outlook remains cautious. The magnitude and persistence of inflation is a key source of uncertainty. While the forecast assumes that the recent spike in prices is the result of shortages and surging demand related to the rebound from the pandemic, sustained inflation poses a significant risk to the economy, particularly with the precarious global situation. Additionally, the pace and extent to which employees return to the workplace and the extent of permanent population loss also remain uncertain and pose longer-term threats to the District's economic and fiscal outlook. Finally, the possibility of a federal government shutdown is now a recurring risk to the District's economy.

National Economy

The Omicron variant of COVID-19 did not cause as much economic damage as previous waves of the virus even though the human damage has been significant. The widespread availability of vaccines and therapies alleviated the need for severe restrictions on economic activity. The limited duration of the wave also meant activity could restart relatively quickly in February.

- Employment rose 2.8 percent in 2021 from 2020 and the unemployment rate declined from 6.7 percent in December 2020 to 3.9 percent in December 2021.
- Inflation adjusted gross domestic product increased 5.7 percent in 2021 compared to 2020, the strongest growth since 1984 but following the weakest annual growth in 2020 (-3.4 percent) since 1946.
- Personal income grew 7.3 percent and wages grew 9.1 percent in 2021 compared to 2020.
- The S&P 500 index grew 29 percent from January 1, 2021 to December 31, 2021. The volatile index has retreated in the first few months of 2022.
- The national consumer price index growth for the 12-months ending January 2022 was 7.5 percent, the largest change since August 1982. Prices in the Washington metro area grew 6.0 percent for the 12-month period ending January 2022, the highest growth since November 1990.

Regional and District Economy

Both the District and the Washington metropolitan region have had the same mixed economic outcomes as the national economy. Income and wages growth are strong while employment continues to lag behind pre-pandemic levels. The Omicron variant disrupted the economy and return to workplace plans for many companies. However, as the wave has receded, all three jurisdictions (the District, Maryland, and Virginia) have announced the easing of mask and vaccine requirements.

- Employment growth in the three-months ending December 2021, compared to the same period in 2020, was 3.3 percent in the District and 4.1 percent for the metro region.
- The unemployment rate in December 2021 was 5.1 percent in the District and 3.3 percent for the metro region. In December 2020, those were 8.8 percent and 6.5 percent, respectively.
- District personal income and wages grew 3.5 percent and 7.3 percent, respectively, in the quarter ending September 2021 compared to the same quarter in 2020.
- Home sales, both single family and condominium, in the District declined 13.3 percent in the 3-month period ending November 2021 compared to the same period in 2020, and the total value of sales declined 6.7 percent.
- Population in the District, based on the U.S. 2020 Census, was 695,600 in FY 2020, below the estimated 708,600 in FY 2019. In FY 2021, population decreased to 673,500 but not all of the decline is considered permanent, and population is expected to increase to 697,900 by the end of the financial plan period.
- Air travel to area airports in December 2021 was 20 percent below the pre-COVID-19 level in December 2019 and hotel occupancy averaged 47 percent in the last quarter of 2021 compared to 73 percent in the last quarter of 2019.

Economic Outlook

The District economy continues to improve but still has not fully recovered. Some measures, such as income and gross domestic product, recovered quickly, but employment had a steeper climb to return to pre-COVID levels, largely due to the pandemic's impact on jobs in the hospitality and business services sectors.

The economic outlook for the District's economy is for continued recovery but at a pace slightly below the U.S. average over the next year. This outlook is generally consistent with the forecasts for the U.S. economy and with national and D.C. forecasts prepared by IHS Markit and Moody's Analytics.

The outlook for key economic variables includes:

- **District personal income** growth is expected to slow to 2 percent in FY 2022 over FY 2021 as the federal pandemic relief transfers included in the American Rescue Plan Act have expired. Personal income grows 4.4 percent in FY 2023.
- **Jobs located in the District** increase 3.7 percent in FY 2022, a rebound from FY 2021, 1.9 percent in FY 2023, and 1 percent in FY 2024, cumulatively bringing jobs in the District close to 2019 levels.
- **The District's population** increases by 17,300 —2.6 percent—over the three fiscal years 2021 through 2024. This pace reverses some of the pandemic-related decline as people move back to the District.
- **Resident employment** growth is expected to increase 3.7 percent in FY 2022, recovering to FY 2019 levels. The unemployment rate, which was 5.5 percent in FY 2019, rose to an average rate of 7.2 percent in FY 2021 and has declined to 5.2 percent in FY 2022 as the economy recovers.
- **The S&P 500 index** is expected to decline in FY 2022 by 5.3 percent and increase 1.4 percent in FY 2023.

Risks to the Forecast

There are several risks to the current forecast that could result in rapid negative changes to the economic outlook. The recent Russian invasion of Ukraine has roiled the stock market. A modest decline in the stock market is assumed in the current forecast, but the risk for a much more severe correction has increased. Also, the price of oil has significantly increased, adding more pressure to elevated price levels and increasing the risk of slower economic growth. Even prior to the current geopolitical turmoil, rising inflation, and the possibility of the Federal Reserve sharply increasing interest rates to contain it, posed a serious risk to the economy. This risk is heightened by current geopolitical events.

Although the Omicron wave of the pandemic has been relatively short and had less economic impact than previous waves, the human costs were significant. There is still a risk of the emergence of another variant more resistant to current therapies that may have greater public health and economic consequences.

The Omicron wave reversed the trend of office workers gradually returning to offices in the District. The reality that many employees have been successfully working remotely for two years as of March, coupled with some of the on-going challenges in public transportation (Metro) support a greater prevalence of remote work in the future. To the extent that hybrid schedules are established, office space will still be in demand but there will be fewer workers daily in the downtown area. Staffing shortages continue to be a problem, for restaurants and hotels in particular, and shortages are now affecting the professional and government sectors as well.

The District's population was much lower than previously thought in 2020 and declined by 22,000 in FY 2021. Research conducted by the Office of Revenue Analysis, using more timely U.S. Postal Service data, suggests that this decline is likely temporary due to the pandemic and offices still not being fully reopened. To the extent that the population does not return as expected, recovery may be delayed. Inflation, particularly in housing prices, may delay the return of temporarily relocated people.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2020-2026

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Gross State Product (nominal, billions of \$)	144.5	149.7	161.3	170.6	179.5	189.1	198.5
	1.0%	3.6%	7.7%	5.8%	5.2%	5.4%	5.0%
Personal Income (billions of \$)	60.7	64.4	65.6	68.6	72.1	76.0	80.0
	6.4%	6.0%	2.0%	4.4%	5.2%	5.5%	5.2%
Wages and Salaries of DC Residents (billions of \$)	31.0	32.6	34.9	36.9	38.7	40.8	42.7
	2.5%	5.1%	7.3%	5.7%	4.8%	5.4%	4.8%
Population (thousands)	695.6	673.5	676.8	685.6	690.8	694.5	697.9
	-1.8%	-3.2%	0.5%	1.3%	0.8%	0.5%	0.5%
Households (thousands)	322.5	321.5	320.8	323.0	326.3	329.3	332.2
	0.5%	-0.3%	-0.2%	0.7%	1.0%	1.0%	0.9%
Employment in D.C. (thousands)	763.5	740.6	767.8	782.1	790.2	797.5	801.3
	-4.1%	-3.0%	3.7%	1.9%	1.0%	0.9%	0.5%
Civilian Labor Force (thousands)	411.6	408.2	414.5	415.6	416.7	417.5	418.5
	-0.2%	-0.8%	1.6%	0.3%	0.3%	0.2%	0.2%
Employment of D.C. Residents (thousands)	382.5	378.8	392.7	396.9	400.2	401.5	403.1
	-1.9%	-1.0%	3.7%	1.1%	0.8%	0.3%	0.4%
Unemployment Rate (%)	7.1	7.2	5.2	4.7	4.9	5.1	5.3
Housing Starts	5,192	5,471	3,748	3,102	2,884	2,820	2,644
Home Sales	8,439	10,439	10,140	9,674	9,765	9,911	10,047
	-0.2%	23.7%	-2.9%	-4.6%	0.9%	1.5%	1.4%
Average Home Sale Price (thousands of \$)	806	841	909	965	1,003	1,028	1,050
	0.8%	4.3%	8.1%	6.2%	3.9%	2.5%	2.1%
Washington Area CPI (% change from prior year)	0.5%	3.9%	5.6%	2.4%	2.2%	2.2%	2.2%
Interest Rate on 10-year Treasury Notes (%)	1.1%	1.3%	1.9%	2.5%	3.0%	3.3%	3.5%
Change in S&P 500 Index of Common Stock (%)*	15.2%	27.0%	-5.3%	1.4%	1.2%	0.7%	2.7%

* Change in S&P 500 Index of Common Stock is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. (For example, the value in FY 2020 is the percent change from CY 2019.4 to CY 2020.4).

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Markit (January 2022) and Moodys Analytics (January 2022); forecasts of the national economy prepared by the Congressional Budget Office (July 2021) and Blue Chip Economic Indicators (January 2022); BLS labor market information from January 2022; the Census Bureau estimates of DC population (2021); BEA estimates of DC personal income (2021q3); Metropolitan Regional Information System (MRIS) DC home sales data (January 2022), accessed in part through the Greater Capital Area Association of Realtors.

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 2022 to FY 2026, along with actual FY 2021 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 2021-2026

(Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
PROPERTY	3,037,653	2,897,816	2,923,513	2,979,858	3,048,620	3,122,087
Real Property	2,914,101	2,783,175	2,808,872	2,865,217	2,933,979	3,007,446
Personal Property	80,479	76,157	76,157	76,157	76,157	76,157
Public Space Rental	43,073	38,484	38,484	38,484	38,484	38,484
<i>Dedicated to other funds</i>	<i>(43,939)</i>	<i>(39,396)</i>	<i>(39,291)</i>	<i>(50,460)</i>	<i>(56,328)</i>	<i>(57,623)</i>
PROPERTY (NET)	2,993,714	2,858,421	2,884,223	2,929,398	2,992,293	3,064,464
SALES & EXCISE	1,309,821	1,634,052	1,763,616	1,875,196	1,938,476	2,005,921
General Sales	1,202,736	1,520,742	1,660,301	1,770,859	1,833,172	1,899,685
Alcohol	6,197	6,334	6,435	6,538	6,642	6,793
Cigarette	22,185	22,074	21,964	21,854	21,745	21,636
Motor Vehicle	55,085	60,085	50,204	51,109	52,038	53,020
Motor Fuel	23,618	24,817	24,712	24,836	24,879	24,787
<i>Dedicated to other funds</i>	<i>(358,876)</i>	<i>(451,324)</i>	<i>(478,816)</i>	<i>(506,798)</i>	<i>(521,592)</i>	<i>(530,280)</i>
SALES & EXCISE (NET)	950,944	1,182,728	1,284,800	1,368,398	1,416,884	1,475,641
INCOME	3,506,270	3,745,849	3,991,611	4,159,395	4,326,219	4,475,872
Individual Income	2,643,213	2,851,669	3,097,463	3,255,758	3,407,803	3,534,577
Corporate Franchise	670,250	682,400	704,982	727,635	742,979	766,335
U.B. Franchise	192,807	211,780	189,166	176,002	175,437	174,961
INCOME (NET)	3,506,270	3,745,849	3,991,611	4,159,395	4,326,219	4,475,872
GROSS RECEIPTS	370,135	386,756	387,355	387,741	390,067	392,702
Public Utilities	129,291	130,971	131,689	132,478	133,273	134,073
Toll Telecommunications	37,861	46,724	38,619	38,997	38,808	38,903
Insurance Premiums	130,261	128,822	134,198	135,499	136,814	138,142
Ballpark Fee	37,014	42,603	39,900	37,900	37,900	37,900
Private Sports Wagering	2,140	2,355	4,798	4,338	4,412	4,485
Games of Skill	3	14	2,563	2,615	2,615	2,615
Health Related Taxes	33,564	35,268	35,588	35,913	36,245	36,584
<i>Dedicated to other funds</i>	<i>(138,297)</i>	<i>(146,823)</i>	<i>(146,994)</i>	<i>(150,972)</i>	<i>(152,481)</i>	<i>(154,239)</i>
GROSS RECEIPTS (NET)	231,838	239,933	240,361	236,769	237,586	238,463

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2021-2026

(Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
OTHER TAX	585,255	625,973	609,262	562,990	558,715	573,145
Estate	31,742	36,141	34,067	34,482	34,903	35,329
Deed Recordation	297,229	321,493	313,015	288,685	286,076	294,086
Deed Transfer	234,503	244,865	238,284	219,655	217,569	223,563
Economic Interest	21,782	23,473	23,896	20,167	20,167	20,167
<i>Dedicated to other funds</i>	<i>(81,161)</i>	<i>(86,297)</i>	<i>(84,246)</i>	<i>(77,811)</i>	<i>(77,116)</i>	<i>(78,862)</i>
OTHER TAX (NET)	504,094	539,676	525,016	485,179	481,599	494,283
TOTAL TAX (GROSS)	8,809,134	9,290,447	9,675,358	9,965,179	10,262,097	10,569,728
TOTAL TAX (NET)	8,186,861	8,566,607	8,926,011	9,179,139	9,454,581	9,748,723
NONTAX	488,498	476,654	475,738	473,030	476,457	472,156
Licenses & Permits	126,367	133,964	143,775	142,707	147,021	144,856
Fines & Forfeits	137,544	153,237	150,633	148,275	145,658	143,605
Charges for Services	80,588	71,637	68,172	68,169	69,570	69,144
Miscellaneous	143,999	117,815	113,158	113,878	114,209	114,551
NONTAX (NET)	488,498	476,654	475,738	473,030	476,457	472,156
LOTTERY	48,150	43,458	43,731	43,975	44,275	45,550
<i>Dedicated to other funds</i>				<i>(1,576)</i>	<i>(1,576)</i>	<i>(1,627)</i>
LOTTERY (NET)	48,150	43,458	43,731	42,399	42,699	43,923
GROSS REVENUE	9,345,783	9,810,558	10,194,827	10,482,184	10,782,830	11,087,433
<i>DEDICATED TO OTHER FUNDS</i> <i>(See Table 3-16 for details)</i>	<i>(622,273)</i>	<i>(723,840)</i>	<i>(749,346)</i>	<i>(787,616)</i>	<i>(809,092)</i>	<i>(822,631)</i>
LOCAL FUND REVENUE	8,723,509	9,086,718	9,445,480	9,694,567	9,973,737	10,264,802

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2021-2026

(Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Real Property	2,914,101	2,783,175	2,808,872	2,865,217	2,933,979	3,007,446
<i>Transfer to TIF</i>	(18,942)	(15,481)	(15,589)	(16,940)	(18,555)	(19,073)
<i>Transfer to PILOT</i>	(24,273)	(23,170)	(22,958)	(32,775)	(37,028)	(37,806)
<i>Walter Reed Development</i>	(724)	(744)	(744)	(744)	(744)	(744)
Real Property (net)	2,870,163	2,743,780	2,769,582	2,814,757	2,877,652	2,949,823
Personal Property	80,479	76,157	76,157	76,157	76,157	76,157
Public Space Rental	43,073	38,484	38,484	38,484	38,484	38,484
Total Property (net)	2,993,714	2,858,421	2,884,223	2,929,398	2,992,293	3,064,464
Policy Proposals	0	(2,055)	(1,776)	(5,154)	(6,150)	(7,565)

Real Property Tax

In FY 2021, \$2.91 billion was collected before dedicated distributions, a 2.7 percent increase from FY 2020. Tax collection grew for both residential property (Class 1) and commercial property (Class 2); 5.9 percent growth for residential property and 1.5 percent growth for commercial property. While total taxable assessment value of all commercial properties in the District is about as high as that of all residential properties in FY 2021, commercial property tax collection has 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 is more than double the residential rate of \$0.85 per \$100 of assessment value. In FY 2021, Class 2 tax collections accounted for approximately 63 percent of total real property tax collections and Class 1 collections accounted for approximately 36 percent.

Most of the impact from the COVID pandemic will show up in tax year 2022 as assessments made at the end of 2020 were the basis for bills sent out in February 2022. Real property tax revenue in FY 2022 is expected to decline by 4.5 percent from FY 2021, mostly due to lower assessments of commercial property.

Real property tax collections are expected to grow 0.9 percent in FY 2023 based on preliminary assessments and projections for appeals and collection rates. Revenue is forecasted to grow in the range of 2.0 percent to 2.5 percent for the remainder of the financial plan, far below the pre-COVID average growth rate of 4.9 percent, due to weakness in the commercial property market, particularly large office properties.

Residential Property. DC's residential market showed a very strong price appreciation in FY 2021, with average home prices increasing by 4.3 percent compared to FY 2020. Home prices are expected to continue to increase throughout the whole forecast period, with higher growth rates expected in FY 2022 and FY 2023 before slowing down with modest growth rates in FY 2024- FY 2026. Residential property (Class 1) tax collections grew by 5.9 percent in FY 2021. Growth is expected to slow down to 1.9 percent in FY 2022 mostly due to reduced assessments of multifamily properties, which capture some of the weakness during the COVID pandemic. Growth is expected to be 3.1 percent in FY 2023 reflecting a solid growth in residential real property market. FY 2024 growth is estimated to be about 3.3 percent and is expected to reach about 3.4 percent in FY 2024 and FY 2025. While the reduced growth in FY 2022 is explained primarily by reduced incomes by owners of multifamily properties in FY 2021, single-family properties are also expected to grow at a slower rate in FY 2022 and FY 2023.

Commercial Property. Class 2 property taxes increased by 1.5 percent in FY 2021. The COVID-pandemic had a bigger impact on Class 2 property taxes than on Class 1 property taxes. Class 2 property taxes are expected to decrease by 8.9 percent in FY 2022, increase by 0.3 percent in FY 2023, and increase by 1.2 percent in FY 2024. The delayed impact of the COVID 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 2022 – FY 2023 is particularly driven by reduced assessments of hotels, offices and retail and restaurants. Predicted growth in Class 2 tax revenues for FY 2025 and FY 2026 averages 1.8 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 2022, 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 14 projects included in the TIF/PILOT program: Bryant Street, Brookland Manor (RIA) Convention Center Hotel, Gallery Place, Verizon Center (now known as Capital One Arena), City Market at O Street, Skyland, Union Market, Rhode Island Place, SE Federal Center (includes Yards and Foundry Lofts), SW Waterfront/Wharf, Reunion Square and Special Retail 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.

In FY 2021, a net amount of \$43.2 million of real property tax collections were dedicated to the repayment of Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) bonds. This amount is expected to decrease to \$38.7 million in FY 2022, decrease to \$38.5 million in FY 2023, and increase throughout the rest of the forecast period reaching \$56.9 million in FY 2026. Dedications to three TIF areas begin during the financial plan with Union Market starting in FY 2024 and, Brookland Manor and Reunion Square starting in FY 2025.

Transfer to Walter Reed Redevelopment Fund. Real property taxes associated with the developer’s lease of the Walter Reed Redevelopment Site are deposited in the Walter Reed Redevelopment Fund to support job creation and economic development of, or related to, the Walter Reed Redevelopment Site.

Personal Property Tax

In FY 2021, gross total personal property tax collections totaled \$80.5 million. This increase of 3.6 percent from FY 2020, was likely due to improved investment in new equipment in FY 2021 compared to the previous year. Personal property taxes are expected to decline in FY 2022 to \$76.2 million and remain flat during the remainder of the financial planning period.

Public Space Rental

In FY 2021 revenue from public space rentals amounted to \$43.1 million. FY 2022 revenue is projected to decrease to \$38.5 million as the increased café and sidewalk space rental due to COVID-related indoor capacity restrictions levels off. Growth is expected to remain flat through the remainder of the financial plan period.

Property Tax Policy Proposals:

- Senior and Individuals with Disabilities Real Property Tax Increase Limit Amendment Act of 2022
- Tax Abatements for Housing in Downtown Act of 2022
- Square 5539 Tax Abatement Act of 2022
- Disabled Veterans Homestead Exemption Amendment Act of 2022
- Community for Creative Non-violence Real Property Tax Relief Act of 2022
- Affordable Housing Opportunities, Inc. Tax Abatement Act of 2022
- Players Lounge Tax Exemption Act of 2021
- 206 Elm Street N.W. Real Property Tax Exemption
- 900 55th St NE and 2327-2341 Skyland Terrace SE DC Habitat Real Property Tax Exemption Extension of 2021
- University of the District of Columbia Lease at 4225 Connecticut Ave, N.W. Exemption

General Sales and Use Taxes

In FY 2021, revenue from gross sales and use taxes was \$1.2 billion, a decrease of 1.6 percent, following a decrease of 23.5 percent in FY 2020. Although the hardest hit of the District's revenue sources, sales tax revenue continued to recover slowly through FY 2021, with growth mainly driven by higher restaurant and retail activity. Lower infection rates resulted in the easing of public health restrictions in the summer of 2021. In addition, the availability of vaccines for both adults and children, increased consumer confidence. However, the recent increases in infections over the winter slowed hotel and restaurant activity as restrictions locally and internationally prevented a rebound of travel to the District. Both restaurants and hotels, however, are expected to continue their path of slow recovery now that restrictions have been eased. The recent relaxing of masking and proof of vaccination requirements as well as the annual Cherry Blossom parade and race that are planned for late March and April are conducive to increased economic activity in the spring. Sales tax revenue is estimated to increase 26.4 percent in FY 2022, a strong rebound from FY 2021 but still not sufficient to recover pre-pandemic levels. Growth is expected to reach the FY 2019 peak in FY 2023 and increase by an average of 4.6 percent from FY 2024 through FY 2026.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2021-2026

(Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
General Sales	1,202,736	1,520,742	1,660,301	1,770,859	1,833,172	1,899,685
<i>Transfer to Convention Center Fund</i>	<i>(53,396)</i>	<i>(100,078)</i>	<i>(110,055)</i>	<i>(118,243)</i>	<i>(123,236)</i>	<i>(128,414)</i>
<i>Transfer to Convention Center Fund -- Destination DC</i>	<i>(1,535)</i>	<i>(3,937)</i>	<i>(4,247)</i>	<i>(4,642)</i>	<i>(4,814)</i>	<i>(4,990)</i>
<i>Transfer to TIF</i>	<i>(4,306)</i>	<i>(11,952)</i>	<i>(15,425)</i>	<i>(17,797)</i>	<i>(22,724)</i>	<i>(23,844)</i>
<i>Transfer to PILOT</i>	<i>(7,628)</i>	<i>(9,128)</i>	<i>(9,726)</i>	<i>(10,391)</i>	<i>(10,762)</i>	<i>(11,157)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(4,323)</i>	<i>(10,926)</i>	<i>(12,113)</i>	<i>(16,150)</i>	<i>(16,150)</i>	<i>(16,150)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(1,818)</i>	<i>(1,799)</i>	<i>(2,234)</i>	<i>(2,505)</i>	<i>(2,656)</i>	<i>(2,736)</i>
<i>Transfer to WMATA Operations (parking tax)</i>	<i>(40,289)</i>	<i>(63,433)</i>	<i>(71,804)</i>	<i>(82,096)</i>	<i>(84,559)</i>	<i>(84,559)</i>
<i>Transfer to WMATA Capital</i>	<i>(178,500)</i>	<i>(178,500)</i>	<i>(178,500)</i>	<i>(178,500)</i>	<i>(178,500)</i>	<i>(178,500)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(5,590)</i>	<i>(5,690)</i>	<i>(5,690)</i>	<i>(5,690)</i>	<i>(5,690)</i>	<i>(5,690)</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>(36,703)</i>	<i>(39,895)</i>	<i>(43,141)</i>	<i>(44,778)</i>	<i>(46,451)</i>	<i>(48,283)</i>
General Sales (net)	867,477	1,094,235	1,206,197	1,288,897	1,336,459	1,394,192
Policy Proposals	0	0	9,727	4,580	5,339	6,128

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2021

(Dollars in Thousands)

	Retail	Medical Marijuana**	Soda	Restaurants	Liquor	Rental Vehicles	Hotels	Parking	Transfers	Total Transfers	Total
Tax Rate	6.0%	6.0%	8.0%	10.0%	10.25%	10.25%	14.95%	18.0%			
Taxable Sales	12,395,857	30,293	79,592	2,555,362	497,281	162,424	584,309	223,828			16,528,947
General Sales Tax Collection (Gross)	743,751	1,818	6,367	255,536	50,971	16,648	87,354	40,289			1,202,736
Convention Center Transfer (includes Destination DC)				(25,554)		(1,624)	(27,755)			(54,933)	
Transfer to TIF and PILOT (includes Capital One Center)									(11,934)	(11,934)	
Transfer to WMATA (parking tax)								(40,289)		(40,289)	
Transfer to Baseball Project									(4,323)	(4,323)	
Transfer to Healthy Schools									(5,590)	(5,590)	
Transfer to ABRA									(1,170)	(1,170)	
Transfer to Healthy DC		(1,818)								(1,818)	
Transfer to WMATA (capital)									(178,500)	(178,500)	
Transfer to Arts and Humanities	(36,703)									(36,703)	
Transfer to St. Elizabeths**										0	
General Sales Tax Collection (Net)	707,049	0	6,367	229,982	50,971	15,024	59,599	0		(335,259)	867,476

** The transfer to St. E's is included with Special Purpose Revenue in the FY 2021 ACFR, not Sales Tax. The amount transferred was \$19 thousands.

Total transfers from sales and use tax revenue were \$335.3 million in FY 2021, or 27.9 percent of gross sales and use tax. These transfers are estimated to be \$426.5 and \$454.1 million in FY 2022 and FY 2023 respectively, an average of 27.72 percent of gross sales and use tax.

Transfer to Convention Center Fund. In FY 2021, \$54.9 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. Although not sufficient to recover to pre-pandemic levels, hotels and restaurants activities are expected to continue to recover in FY 2022, accordingly, transfers from FY 2022 revenue to the Convention Center and Destination DC is estimated to be \$104 million, an increase of 89.4 percent compared to the transfer amount in FY 2021. The total transfer in FY 2023 is estimated to be \$114.3 million. It is expected to grow by an average of \$128.1 million through the remainder of the financial plan, far below pre-pandemic levels.

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 \$11.9 million in FY 2021 and is estimated to grow to \$21 million in FY 2022, growing to \$35 million in FY 2026, the end of the financial plan. Sales tax dedications to three projects are expected to start during the forecast period. The Union Market project is expected use TIF funding in FY 2024. Brookland Manor and Reunion Square are anticipated to start use of TIF funding FY 2025.

Transfer to Ballpark 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 \$4.3 million was much lower than the transfer of \$12.1 million in FY 2020, which was mostly the result of the World Series victory in fall 2019, before the pandemic. The estimate for FY 2022 is \$10.9 million as live games and other events continue to resume. Revenue is expected to grow to \$12.1 million in FY 2023, to \$16.2 million in FY 2024 and remain flat at that level throughout the remainder of 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 \$1.8 million in FY 2021. It is estimated to be \$1.8 and \$2.2 million in FY 2022 and FY 2023 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 COVID related restrictions continued to negatively impact the use of parking garages in the District in FY 2021 resulting in decline of parking tax collections by 23 percent. Parking tax revenue in FY 2021 was \$40.3 million and is expected to recover in FY 2022 to \$63.4 million, following the expected progressive return of office workers and slow recovery of the hospitality market. It's expected to rebound to \$71.8 million in FY 2023. In FY 2021, \$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 is set to remain flat at this level throughout the financial plan period.

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. \$5.110 million raised annually from taxing soft drinks goes to the Healthy Schools Fund. In FY 2021, the amount dedicated per year increased to \$5.590 million. In FY 2022, the amount dedicated increased to \$5.690 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 2021 was \$36.7 million. The FY 2022 expected transfer of \$39.9 million reflects the increased retail sales activity. Revenue transfer is estimated to be \$ 43.1 million in FY 2023 and an average of \$46.5 million in fiscal years 2024 through 2026.

General Sales and Use Tax Policy Proposals:

- OTR Compliance Initiative

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 2021-2026

(Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Alcohol	6,197	6,334	6,435	6,538	6,642	6,793
Cigarette	22,185	22,074	21,964	21,854	21,745	21,636
Motor Vehicle	55,085	60,085	50,204	51,109	52,038	53,020
Motor Fuel Tax	23,618	24,817	24,712	24,836	24,879	24,787
<i>Transfer to Highway Trust Fund</i>	<i>(23,618)</i>	<i>(24,817)</i>	<i>(24,712)</i>	<i>(24,836)</i>	<i>(24,879)</i>	<i>(24,787)</i>
Total Selective Sales and Excise Taxes (net)	83,467	88,493	78,603	79,501	80,425	81,449
Policy Proposals	0	0	0	0	0	0

Alcoholic Beverage

In FY 2021, revenue from the alcoholic beverage tax was \$6.2 million, a 3.1 percent increase from revenue in FY 2020. We estimate this revenue to slightly grow to \$6.3 million and \$6.4 million in FY 2022 and FY 2023 respectively. The growth rate is projected to be an average of 1.6 percent in FY 2024 through FY 2026.

Cigarette

Revenue in FY 2021 was \$22.2 million, a 11 percent decrease over FY 2020. Cigarette tax collections are expected to slightly decline to \$22.1 million in FY 2022, and \$22 million in FY 2023. The growth rate for FY 2024 through FY 2026 is estimated to be negative 0.5 percent annually, reflecting a continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled \$55.1 million in FY 2021; a growth of 35.3 percent compared to FY 2020 boosted by the pent-up demand for cars after the pandemic lockdowns, and by rate changes effective in January 2021. This trend continues in FY 2022 and prices for new and used vehicles remain elevated. Due to this FY 2022 revenue is expected to grow to \$60.1 million. Revenue in FY 2023 is expected to decline by 16.4 percent, as prices decline, and demand ebbs followed by modest growth rates of between 1.8 and 1.9 percent during FY 2024 through FY 2026.

Motor Fuel

Collections for the motor vehicle fuel tax in FY 2021 were \$23.6 million, up 5.1 percent from FY 2020 reflecting the effect of the gradual lifting the pandemic related restrictions. We estimate motor fuel tax collections to grow by 5.1 percent to \$24.8 million in FY 2022 following the gradual return of office workers. Motor fuel tax revenue is expected to remain relatively flat at the FY 2022 level through the remainder of the financial plan period.

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 2021-2026

(Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Individual Income	2,643,213	2,851,669	3,097,463	3,255,758	3,407,803	3,534,577
Corporate Franchise	670,250	682,400	704,982	727,635	742,979	766,335
Unincorporated Business Franchise	192,807	211,780	189,166	176,002	175,437	174,961
Total Income Taxes	3,506,270	3,745,849	3,991,611	4,159,395	4,326,219	4,475,872
Policy Proposals	0	0	8,697	3,439	3,365	2,799

Individual Income Tax

The non-withholding component comprised of final payments, refunds, and estimated payments, experienced double-digit growth of 39.9 percent in FY 2021. The stronger increase 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 positively by an increase in payments and estimated payments coupled with a decrease in refunds which made FY 2021 collections higher than anticipated. The withholding component, i.e., taxes withheld from residents' wages and salaries, experienced a growth of 6.8 percent. The growth rate of wages earned by residents was also higher in FY 2021 compared to FY 2020. Although the District has yet to recover the pre-pandemic job levels, withholding collections were largely unaffected by the pandemic, and grew 6.8 percent benefiting from strong growth in wages and salaries as businesses provide pay raises and bonuses in response to the tight labor market.

For FY 2022 total individual income tax revenue are estimated to increase by 7.9 percent mainly due to higher withholding from continued strong wage growth. Withholding which is a key driver of individual income tax revenue is expected to grow at a rate of 8.4 percent in FY 2022 compared to the 6.8 percent rate in FY 2021. It is anticipated that the withholding component will grow at an average annual rate of 5.5 percent from FY 2023 to FY 2026.

Non-withholding tax collections in FY 2022 are expected to grow by 5.4 percent reflecting the stronger stock market gains during the early months of the fiscal year and 11.5 percent in FY 2023 as returns based on higher tax rates are filed. Tax rates increased on January 1, 2022, for those with taxable income greater than \$250,000. With the cautious and uncertain expectation of the stock market's performance the average annual growth for non-withholding for FY 2024 through FY 2026 is expected to be 3.8 percent.

Business Franchise

Corporate franchise tax revenue grew by 16.4 percent in FY 2021 after growing 13.3 percent in FY 2020, reflecting strong growth in corporate profits. On the other hand, unincorporated franchise income tax collections grew 26.8 percent in FY 2021 relative to a growth of 12.8 percent in FY 2020, reflecting the different industrial compositions of these two business taxes.

Corporate franchise revenue is expected to grow by 1.8 percent in FY 2022 and by 3.3 percent in FY 2023 boosted by the positive effects of federal support for financial markets. Corporate franchise revenue is expected to grow at an average rate of 2.8 percent through the remainder of the financial plan period.

Unincorporated business franchise tax revenue will continue to be positively impacted by federal and District relief programs and favorable investment environment. Collections are expected to continue to grow by \$19 million in FY 2022. Due to the high degree of volatility of this tax revenue, growth is forecasted to

decline throughout the remainder of the financial plan period by an average of 4.6 percent.

Income Tax Policy Proposals:

- OTR Compliance Initiative
- Earned Income Tax Credit Expansion Amendment Act of 2022
- Gross Income Exclusion Amendment Act of 2022

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 2021-2026

(Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Public Utility	129,291	130,971	131,689	132,478	133,273	134,073
<i>Transfer to Ballpark Revenue Fund</i>	<i>(7,337)</i>	<i>(7,450)</i>	<i>(7,393)</i>	<i>(7,422)</i>	<i>(7,407)</i>	<i>(7,414)</i>
Public Utility (net)	121,954	123,521	124,296	125,057	125,866	126,658
Toll Telecommunications	37,861	46,724	38,619	38,997	38,808	38,903
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,186)</i>	<i>(3,233)</i>	<i>(2,710)</i>	<i>(2,971)</i>	<i>(2,841)</i>	<i>(2,906)</i>
Toll Telecommunications (net)	35,675	43,491	35,909	36,026	35,968	35,997
Insurance Premiums	130,261	128,822	134,198	135,499	136,814	138,142
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(58,069)</i>	<i>(58,069)</i>	<i>(61,203)</i>	<i>(62,427)</i>	<i>(63,676)</i>	<i>(64,949)</i>
Insurance Premiums (net)	72,192	70,753	72,995	73,072	73,138	73,193
Ballpark Fee	37,014	42,603	39,900	37,900	37,900	37,900
<i>Transfer to Ballpark Revenue Fund</i>	<i>(37,014)</i>	<i>(42,603)</i>	<i>(39,900)</i>	<i>(37,900)</i>	<i>(37,900)</i>	<i>(37,900)</i>
Private Sports Wagering	2,140	2,355	4,798	4,338	4,412	4,485
<i>Transfer to Dept. Behavioral Health (Gambling addiction)</i>	<i>(127)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>
<i>Transfer to Neighborhood Safety and Engagement Fund</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(2,069)</i>	<i>(2,106)</i>	<i>(2,143)</i>
<i>Transfer to Early Childhood Development Fund</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(2,069)</i>	<i>(2,106)</i>	<i>(2,143)</i>
Private Sports Wagering (net)	2,013	2,155	4,598	0	0	0
Games of Skill	3	14	2,563	2,615	2,615	2,615
Healthcare Provider Tax	15,453	15,965	16,285	16,610	16,943	17,281
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(15,453)</i>	<i>(15,965)</i>	<i>(16,285)</i>	<i>(16,610)</i>	<i>(16,943)</i>	<i>(17,281)</i>
Hospital Bed Tax	8,479	8,454	8,454	8,454	8,454	8,454
<i>Transfer to Hospital Fund</i>	<i>(8,479)</i>	<i>(8,454)</i>	<i>(8,454)</i>	<i>(8,454)</i>	<i>(8,454)</i>	<i>(8,454)</i>
Hospital Provider Fee	5,317	5,310	5,310	5,310	5,310	5,310
<i>Transfer to Hospital Provider Fee Fund</i>	<i>(5,317)</i>	<i>(5,310)</i>	<i>(5,310)</i>	<i>(5,310)</i>	<i>(5,310)</i>	<i>(5,310)</i>
ICF-IDD Assessment	4,314	5,539	5,539	5,539	5,539	5,539
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(4,314)</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)	231,838	239,933	240,361	236,769	237,586	238,463
Policy Proposals	0	0	1,250	625	625	625

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 \$131 million in FY 2022 and \$131.7 million in FY 2023. It is expected to increase by average rate of 0.6 percent during the period FY 2024 through FY 2026.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2021, \$7.3 million was collected and transferred. In FY 2022 and FY 2023, \$7.5 and \$7.4 million respectively 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 \$37.9 million in FY 2021 and is estimated to increase to \$46.7 million in FY 2022 mostly due to one-time audit collections. Revenue expected to decline to \$38.6 million in FY 2023 and remain at an average level of \$38.9 million during the period FY 2024 to FY 2026.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2021, \$2.2 million was collected and transferred. The transfer is expected to increase to \$3.2 million in FY 2022 due to one-time prior payments and decrease in FY 2023 to \$2.7 million. From FY 2024 through FY 2026, the annual transfer is estimated to average \$2.9 million.

Insurance Premiums Tax

In FY 2021, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$130.3 million; net revenue (after the transfer) was \$72.2 million. Gross Insurance Premium collections are reduced by 1.1 percent to \$128.8 million in FY 2022 due to onetime adjustments and increase by 4.2 percent in FY 2023 due to increases in premiums and the number of policy providers. For the period FY 2024 to FY 2026, Insurance Premium Collections are estimated to grow by an average of 1 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 2021, these amounted to \$58.1 million and are estimated to remain flat at this level in FY 2022. In FY 2023, these transfers are projected to grow by 5.4 percent to \$61.2 million mainly due to implementation of a voluntary long-term managed care called Dual-eligible Special Needs Plan or "D-SNP" effective February 1, 2022. For FY 2024 to FY 2026, they are projected to grow by an average of 2 percent.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over \$5 million in gross receipts. The fees are due in a single payment on June 15th annually. Revenue from the Ballpark Fee was \$37 million in FY 2021. Revenue is estimated to increase to \$42.6 million in FY 2022 and decline to \$39.9 million in FY 2023. The FY 2024 through FY 2026 forecast is expected to be \$37.9 million annually.

Private Sports Wagering.

Revenue from private sports wagering in FY 2021 was \$2.1 million, an improvement from FY 2020 revenue level of \$273 thousand which was impacted by cancellation of major sports due to the pandemic. Absent any issues with licensing and regulatory compliance of prospective private operators, tax revenue from the privately-operated facilities is expected to be \$2.4 million FY 2022 and \$4.8 million in FY 2023 as new operators enter the marketplace. 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, only in the amount of \$3 thousand was collected in FY 2021 and the level is expected to grow to \$14 thousand in FY 2022. Revenue will be dependent on bars, primarily, returning to full capacity and operators willing to make the investment in machines, both of which are assumed in FY 2023. Revenue is expected to reach \$2.6 million, the amount estimated during the enactment of the corresponding legislation, in FY 2024.

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 2021 the revenue from the Healthcare Provider Tax was \$15.5 million. Revenue for FY 2022 is estimated to be \$16 million. It is projected to grow in FY 2023 through FY 2026 from \$16.3 million to \$17.3 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 2021 (0.448 percent of total inpatient net patient revenue) was set to generate \$8.5 million in revenue. All revenues collected from fees are deposited into a non-lapsing Hospital Fund. The Fund must be used to fund District Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2029.

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

The Medicaid Hospital Outpatient Supplemental Payment Amendment Act (FY 2020 Budget Support Act of

2019, Subtitle V) authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 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 2021 and is estimated to generate an average of \$5.3 million annually for the period FY 2022 to FY 2026.

ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. These assessments are transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities). The assessment generated \$4.3 million in FY 2021 and is expected to generate \$5.5 million in FY 2022. For FY 2023 through FY 2026 revenue is expected to remain flat \$5.5 million.

Gross Receipts Tax Policy Proposals

- OTR Compliance Initiative

Other Taxes

Table 3-10
Other Tax Revenue, Fiscal Years 2021-2026

(Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Estate	31,742	36,141	34,067	34,482	34,903	35,329
Deed Recordation	297,229	321,493	313,015	288,685	286,076	294,086
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(44,761)</i>	<i>(48,475)</i>	<i>(47,282)</i>	<i>(43,637)</i>	<i>(43,250)</i>	<i>(44,275)</i>
Deed Recordation (net)	252,468	273,018	265,733	245,048	242,826	249,812
Deed Transfer	234,503	244,865	238,284	219,655	217,569	223,563
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(35,351)</i>	<i>(36,981)</i>	<i>(36,072)</i>	<i>(33,283)</i>	<i>(32,974)</i>	<i>(33,696)</i>
Deed Transfer (net)	199,151	207,884	202,211	186,372	184,595	189,867
Economic Interest	21,782	23,473	23,896	20,167	20,167	20,167
<i>Transfer to HPTF/Bond Repayment</i>	<i>(1,049)</i>	<i>(841)</i>	<i>(891)</i>	<i>(891)</i>	<i>(891)</i>	<i>(891)</i>
Economic Interest (net)	20,733	22,633	23,005	19,276	19,276	19,276
Total Other Taxes (net)	504,094	539,676	525,016	485,179	481,599	494,283
Policy Proposals	0	0	0	0	0	0

Estate Tax

For FY 2021, estate tax revenue was \$31.7 million, a decrease of 14.8 percent from a peak of \$37.2 million in FY 2020. In FY 2022, estate taxes are expected to grow 13.9 percent due to stronger year-to-date revenue. It is estimated that revenue will decline by 5.7 percent in FY 2023 before experiencing growth of 1.2 percent in fiscal years 2024 through 2026.

Deed and Economic Interest Taxes

The FY 2021 Deed and Economic Interest Taxes were \$553.5 million, an increase of 22.3 percent from FY 2020 and recovered most of the FY 2019 level. In FY 2022 these taxes are projected to increase to \$589.8 million, an increase of 6.6 percent helped by strong residential and commercial property sales. Deed tax revenue is expected to decrease from FY 2023 through FY 2026 following the sunset of the higher rates for properties valued greater than \$2 million on October 1, 2023. As a result, deed tax revenue is estimated to remain below pre-COVID levels through the financial plan period.

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 \$80.8 million in FY 2021, which is a significant increase from the FY 2020 level of \$68.9 million. The amount is predicted to increase to \$85.8 million in FY 2022 and decline to \$83.6 million in FY 2023. It is expected to decrease to an average of \$77.4 million for FY 2024 through FY 2026 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 partially recovered in FY 2021 with about \$352 thousand being distributed. Sales are predicted to continue to recover in FY 2022, with about \$502 thousands being distributed. Most of the remaining condos are expected to sell between fiscal years 2023 and 2025, resulting in an average of \$669 thousands being distributed annually. The amount is expected to decrease to \$323 thousand in FY 2026 reflecting turnover in condo ownership.

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 2021-2026
 (Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Licenses and Permits	126,367	133,964	143,775	142,707	147,021	144,856
Fines and Forfeits	137,544	153,237	150,633	148,275	145,658	143,605
Charges for Services	80,588	71,637	68,172	68,169	69,570	69,144
Miscellaneous	143,999	117,815	113,158	113,878	114,209	114,551
TOTAL NON-TAX	488,498	476,654	475,738	473,030	476,457	472,156
Lottery	48,150	43,458	43,731	43,975	44,275	45,550
<i>Transfer to Neighborhood Safety and Engagement Fund</i>				(788)	(788)	(814)
<i>Transfer to Early Childhood Development Fund</i>				(788)	(788)	(814)
Lottery (net)	48,150	43,458	43,731	42,399	42,699	43,923
Policy Proposals	0	0	8,076	13,254	13,230	13,289

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 2021 was down 6.6 percent from FY 2020 due to the continued effects of the COVID-19 pandemic. Traffic fine ticket revenue was particularly impacted as there were fewer commuters and limited visitor activity in the city. Revenue from interest income was also impacted due to the reduced fund balance available for investment and lower interest rates. This reduction was partially offset by stronger than expected revenue from Emergency Ambulance Fees which increased the charges for services revenue category. Total non-tax revenue for FY 2022 expected to decline by 2.4 percent relative to FY 2021 mainly due to reduction in miscellaneous revenue which reflects revised collection estimates of the Central Collection Unit (CCU).

Fines and forfeitures, which is mostly revenue from traffic fines, is expected to grow by 11.4 percent in FY 2022 assuming the return of office workers and full operation of parking enforcement operation. Licenses and permit revenue are expected to grow by 6 percent in FY 2022 and 7.3 percent in FY 2023 as construction-related permitting activities increase. On the other hand, charges for services and miscellaneous revenue are projected to decline by 11.1 percent and 18.2 percent respectively in FY 2022 due to continued reduction in CCU revenue and the shift in the booking of Medicaid related ambulance fee revenue from local to intra-District funds. Revenue in these two categories is expected to continue to decline in FY 2023 by 4.8 percent and 4 percent respectively. As a result, overall non-tax revenue is projected to decline by an average of 0.2 percent during the period FY 2023 through FY 2026.

Transfers from the District's Office of Lottery and Gaming (OLG) increased by 26.5 percent in FY 2021 due to increased ticket sales activity due to the introduction of i-lottery. Lottery transfers are expected to decline in FY 2022 by 9.7 percent due to increased cost of operation. FY 2023 through FY 2026 lottery transfers are expected to average \$44.4 million.

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 "Occasional Studies" in the "Reports & Publications" section of the Office of Revenue Analysis web site: <https://ora-cfo.dc.gov/page/dc-revenue-system>.

Nontax Revenue Policy Proposals

- Motor Vehicle Fee Registration Amendment Act of 2022
- Revenue from Additional Vehicle Immobilization Crews
- Designated Fund Transfer Act of 2022

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 2023 the District is anticipating approximately \$729.6 million in revenue and use of fund balance of \$64.9 million for a total of \$794.5 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 2024 – FY 2026. 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 Policy Proposals

- Designated Fund Transfer Act of 2022
- Sustainable Energy Trust Fund Amendment Act of 2022

POLICY PROPOSALS

Following are changes that are included in the FY 2023 Budget Support Act of 2022 (BSA) along with other changes that affect revenue since the February revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2022-2026

(Dollars in Thousands)

Revenue Source	FY 2022 Revised	FY 2023 Original	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Local Fund Revenue (Feb 2022 Estimates)	9,086,718	9,445,480	9,694,567	9,973,737	10,264,802
plus Local Fund Policy Proposals	(2,055)	25,974	16,744	16,409	15,276
PROPERTY TAXES	(2,055)	(1,776)	(5,154)	(6,150)	(7,565)
Senior and Individuals with Disabilities Real Property Tax Increase Limit Amendment Act of 2022	0	(879)	(1,803)	(2,779)	(3,814)
Tax Abatements for Housing in Downtown Act of 2022	0	0	(2,500)	(2,500)	(2,500)
Square 5539 Tax Abatement Act of 2022	0	0	0	0	(362)
Disabled Veterans Homestead Exemption Amendment Act of 2022	0	(344)	(357)	(369)	(383)
Community for Creative Non-violence Real Property Tax Relief Act of 2022	(349)	0	0	0	0
Affordable Housing Opportunities, Inc. Tax Abatement Act of 2022	(1,649)	(269)	(274)	(283)	(290)
Players Lounge Tax Exemption Act of 2021	0	(31)	(10)	(10)	(10)
206 Elm Street NW Real Property Tax Exemption	0	(30)	0	0	0
900 55th St NE and 2327-2341 Skyland Terrace SE DC Habitat Real Property Tax Exemption Extension of 2021	(57)	(16)	(4)	(2)	0
University of the District of Columbia Lease at 4225 Connecticut Ave, NW Exemption	0	(206)	(206)	(206)	(206)
SALES / USE TAXES	0	9,727	4,580	5,339	6,128
OTR Compliance Initiative	0	9,727	4,580	5,339	6,128
INCOME TAXES	0	8,697	3,439	3,365	2,799
OTR Compliance Initiative	0	8,750	6,875	6,875	6,875
Earned Income Tax Credit Expansion Amendment Act of 2022	0	0	(3,362)	(3,436)	(4,002)
Gross Income Exclusion Amendment Act of 2022	0	(53)	(74)	(74)	(74)
GROSS RECEIPTS TAXES	0	1,250	625	625	625
OTR Compliance Initiative		1,250	625	625	625
OTHER TAXES	0	0	0	0	0

(Continued on next page)

Table 3-12 (Continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2022-2026

(Dollars in Thousands)

Revenue Source	FY 2022 Revised	FY 2023 Original	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
NONTAX REVENUES	0	8,076	13,254	13,230	13,289
Motor Vehicle Fee Registration Amendment Act of 2022	0	2,310	9,210	9,129	9,129
Revenue from Additional Vehicle Immobilization Crews	0	599	798	798	798
Designated Fund Transfer Act of 2022	0	5,167	3,246	3,303	3,362
Local Fund Revenue with Policy Proposals	9,084,663	9,471,454	9,711,312	9,990,147	10,280,078
Dedicated Tax Revenue	517,884	543,724	570,391	581,544	590,102
plus Dedicated Tax Revenue Policy Proposals	0	0	0	0	0
Dedicated Tax Revenue With Policy Proposals	517,884	543,724	570,391	581,544	590,102
Special Purpose (O-Type) Revenue	726,601	729,617	712,034	710,166	699,505
plus Special Purpose Policy Proposals	0	(4,071)	(1,000)	66	1,130
Designated Fund Transfer Act of 2022		(5,167)	(3,246)	(3,303)	(3,362)
Sustainable Energy Trust Fund Amendment Act of 2022		1,096	2,246	3,369	4,492
Special Purpose Revenue With Policy Proposals	726,601	725,546	711,034	710,232	700,635
All Proposals	(2,055)	21,903	15,744	16,475	16,406
General Fund Revenue with Policy Proposals	10,329,149	10,740,724	10,992,737	11,281,923	11,570,815

Property Tax Proposals

- **Senior and Individuals with Disabilities Real Property Tax Increase Limit Amendment Act of 2022:** Currently, the senior assessment cap credit generally provides that a real property may not be taxed more than a 5 percent increase in the property's taxable assessed value, annually, provided the property is receiving the homestead deduction and Senior or Disabled Owner Real Property Tax Relief. The subtitle lowers the allowable increase to 2 percent.
- **Tax Abatements for Housing in Downtown Act of 2022:** This subtitle allows the Mayor to authorize 20-year real property tax abatements to qualifying property conversions adding at least 10 housing units. During the financial plan, tax abatements are limited to \$2.5 million in fiscal years 2024 through 2026.
- **Square 5539 Tax Abatement Act of 2022:** This subtitle authorizes a tax abatement for a redevelopment project located at 3200 Pennsylvania Ave, S.E., beginning in fiscal year 2026. The subtitle reduces real property tax revenue in the financial plan by \$362,000.
- **Disabled Veterans Homestead Exemption Amendment Act of 2022:** The subtitle allows veterans certified as having a total and permanent disability a property tax bill based on a deduction \$445,000 from the assessed value of their homestead property, reducing the tax obligation for that property.
- **Community for Creative Non-violence Real Property Tax Relief Act of 2022:** The subtitle forgives all real property taxes, interest, penalties, fees and other charges assessed between October 1, 1993 and September 30, 1994 on property located on E Street N.W. between First and Second Streets, N.W., which is owned by the Community for Creative Non-Violence.
- **Affordable Housing Opportunities, Inc. Tax Abatement Act of 2022:** The subtitle provides retroactive forgiveness and prospective exemptions for real property taxes for non-exempt portions of the Conway Center development project located at 4414-4430 Benning Road, N.E., in Ward 7.
- **Players Lounge Tax Exemption Act of 2021:** Funding is included for the projected cost of this pending legislation to abate property taxes at 2737 Martin Luther King, Jr. Avenue, S.E.
- **206 Elm Street N.W. Real Property Tax Exemption:** Funding is included for the projected cost of legislation expected to be introduced abating real property tax due at 206 Elm Street, N.W.
- **900 55th St NE and 2327-2341 Skyland Terrace SE DC Habitat Real Property Tax Exemption Extension of 2021:** Funding is included for the projected cost of this pending legislation to extend a tax exemption for two properties owned by Habitat for Humanity of Washington DC through December 31, 2024.
- **University of the District of Columbia Lease at 4225 Connecticut Ave, N.W. Exemption:** Funding is included for the projected cost of legislation expected to be introduced exempting real property located at 4225 Connecticut Avenue N.W., so long as it is leased by the University of the District of Columbia.

General Sales and Use Tax Proposals

- **OTR Compliance Initiative:** The Office of Tax and Revenue expects to enhance sales tax collections through several audit initiatives, including a soft letter campaign, enhanced training and process improvements.

Income Tax Proposals

- **OTR Compliance Initiative:** The Office of Tax and Revenue will invest in enhanced training, statistical and process improvements to optimize the audit and collections process, including creating a High Value Collections Unit with the necessary legal and accounting experience to engage with complex tax payers.
- **Earned Income Tax Credit Expansion Amendment Act of 2022:** The subtitle expands eligibility for the District's Earned Income Tax Credit to include District residents who are not citizens or resident aliens of the United States who would otherwise qualify except for their citizenship or residency status. The expanded eligibility will go into effect for tax returns based on calendar year 2023 income.

- **Gross Income Exclusion Amendment Act of 2022:** The subtitle exempts from District income taxes funding received from the District Department of the Environment or the District of Columbia Sustainable Energy Utility to incentivize solar installations under the Solar for All program.

Gross Receipts Tax Proposals

- **OTR Compliance Initiative:** The Office of Tax and Revenue will invest in enhanced training, statistical and process improvements to optimize the audit and collections process.

Nontax Revenue Proposals

- **Motor Vehicle Fee Registration Amendment Act of 2022:** The subtitle amends the weight classes and charges for annual registration fees for motor vehicles. Additional fee revenue will be received after the Department of Motor Vehicles completes required system updates and testing. Electric vehicle fees will be calculated with a 1,000-pound weight deduction after further system updates in fiscal year 2024.
- **Revenue from Additional Vehicle Immobilization Crews:** The budget provides additional resources to hire crews to immobilize vehicles that have parking and traffic fines that are unpaid for more than 60 days. The vehicle owner must pay both a fee to remove the vehicle boot and the unpaid fines.
- **Designated Fund Transfer Act of 2022:** The subtitle allows the District to use revenue otherwise dedicated to twelve designated special purpose funds and accounts as a source of general purpose Local Funds revenue.

Special Purpose Revenue Proposals

- **Designated Fund Transfer Act of 2022:** The subtitle reduces special purpose revenue by allowing the District to use revenue otherwise dedicated to twelve designated special purpose funds and accounts as a source of general purpose Local Funds revenue.
- **Sustainable Energy Trust Fund Amendment Act of 2022:** The subtitle repeals the planned decline in the per-kilowatt hour electricity assessment and maintains the fiscal year 2022 rate of \$0.0027001.

Table 3-13

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2021-2026**

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
PROPERTY	2.8%	-4.6%	0.9%	1.9%	2.3%	2.4%
Real Property	2.7%	-4.5%	0.9%	2.0%	2.4%	2.5%
Personal Property	3.6%	-5.4%	0.0%	0.0%	0.0%	0.0%
Public Space Rental	8.6%	-10.7%	0.0%	0.0%	0.0%	0.0%
Dedicated to other funds	-1.0%	-10.3%	-0.3%	28.4%	11.6%	2.3%
PROPERTY (NET)	2.9%	-4.5%	0.9%	1.6%	2.1%	2.4%
SALES AND EXCISE	-0.5%	24.8%	7.9%	6.3%	3.4%	3.5%
General Sales	-1.6%	26.4%	9.2%	6.7%	3.5%	3.6%
Alcohol	3.1%	2.2%	1.6%	1.6%	1.6%	2.3%
Cigarette	-11.0%	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%
Motor Vehicle	35.3%	9.1%	-16.4%	1.8%	1.8%	1.9%
Motor Fuel	5.1%	5.1%	-0.4%	0.5%	0.2%	-0.4%
Dedicated to other funds	-11.0%	25.8%	6.1%	5.8%	2.9%	1.7%
SALES AND EXCISE (NET)	4.1%	24.4%	8.6%	6.5%	3.5%	4.1%
INCOME	12.9%	6.8%	6.6%	4.2%	4.0%	3.5%
Individual Income	11.2%	7.9%	8.6%	5.1%	4.7%	3.7%
Corporate Franchise	16.4%	1.8%	3.3%	3.2%	2.1%	3.1%
U.B. Franchise	26.8%	9.8%	-10.7%	-7.0%	-0.3%	-0.3%
INCOME (NET)	12.9%	6.8%	6.6%	4.2%	4.0%	3.5%
GROSS RECEIPTS	-0.3%	4.5%	0.2%	0.1%	0.6%	0.7%
Public Utilities	-5.5%	1.3%	0.5%	0.6%	0.6%	0.6%
Toll Telecommunications	-7.4%	23.4%	-17.3%	1.0%	-0.5%	0.2%
Insurance Premiums	8.5%	-1.1%	4.2%	1.0%	1.0%	1.0%
Ballpark Fee	-0.6%	15.1%	-6.3%	-5.0%	0.0%	0.0%
Private Sports Wagering		10.0%	103.8%	-9.6%	1.7%	1.7%
Games of Skill				2.0%	0.0%	0.0%
Health Related Taxes	-6.5%	5.1%	0.9%	0.9%	0.9%	0.9%
Dedicated to other funds	5.5%	6.2%	0.1%	2.7%	1.0%	1.2%
GROSS RECEIPTS (NET)	-3.4%	3.5%	0.2%	-1.5%	0.3%	0.4%
OTHER TAX	19.4%	7.0%	-2.7%	-7.6%	-0.8%	2.6%
Estate	-14.8%	13.9%	-5.7%	1.2%	1.2%	1.2%
Deed Recordation	13.8%	8.2%	-2.6%	-7.8%	-0.9%	2.8%
Deed Transfer	30.7%	4.4%	-2.7%	-7.8%	-0.9%	2.8%
Economic Interest	79.7%	7.8%	1.8%	-15.6%	0.0%	0.0%
Dedicated to other funds	17.6%	6.3%	-2.4%	-7.6%	-0.9%	2.3%
OTHER TAX (NET)	19.7%	7.1%	-2.7%	-7.6%	-0.7%	2.6%

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Table 3-13 (Continued)

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2021-2026**

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
TOTAL TAX (GROSS)	6.9%	5.5%	4.1%	3.0%	3.0%	3.0%
TOTAL TAX (NET)	7.9%	4.6%	4.2%	2.8%	3.0%	3.1%
NONTAX	-6.6%	-2.4%	-0.2%	-0.6%	0.7%	-0.9%
Licenses and Permits	0.6%	6.0%	7.3%	-0.7%	3.0%	-1.5%
Fines and Forfeits	-7.0%	11.4%	-1.7%	-1.6%	-1.8%	-1.4%
Charges for Services	17.3%	-11.1%	-4.8%	0.0%	2.1%	-0.6%
Miscellaneous	-20.3%	-18.2%	-4.0%	0.6%	0.3%	0.3%
NONTAX (NET)	-6.6%	-2.4%	-0.2%	-0.6%	0.7%	-0.9%
LOTTERY	26.5%	-9.7%	0.6%	0.6%	0.7%	2.9%
<i>Dedicated to other funds</i>					0.0	3.2%
LOTTERY (NET)	26.5%	-9.7%	0.6%	-3.0%	0.7%	2.9%
GROSS REVENUE	6.2%	5.0%	3.9%	2.8%	2.9%	2.8%
<i>Dedicated to other funds (See Table 3-16 for Details)</i>	<i>-4.0%</i>	<i>16.3%</i>	<i>3.5%</i>	<i>5.1%</i>	<i>2.7%</i>	<i>1.7%</i>
LOCAL FUND REVENUE	7.0%	4.2%	3.9%	2.6%	2.9%	2.9%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2021-2026

(Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
PROPERTY	83,560	(139,837)	25,697	56,344	68,763	73,467
Real Property	77,369	(130,926)	25,697	56,344	68,763	73,467
Personal Property	2,780	(4,322)	0	0	0	0
Public Space Rental	3,411	(4,589)	0	0	0	0
<i>Dedicated to other funds</i>	<i>(438)</i>	<i>(4,543)</i>	<i>(105)</i>	<i>11,169</i>	<i>5,868</i>	<i>1,295</i>
PROPERTY (NET)	83,999	(135,294)	25,802	45,175	62,895	72,171
SALES AND EXCISE	(6,753)	324,232	129,564	111,580	63,280	67,445
General Sales	(19,711)	318,006	139,559	110,558	62,313	66,513
Alcohol	188	137	101	103	104	151
Cigarette	(2,749)	(111)	(110)	(110)	(109)	(109)
Motor Vehicle	14,372	5,000	(9,881)	905	929	982
Motor Fuel	1,146	1,199	(105)	124	43	(92)
<i>Dedicated to other funds</i>	<i>(44,468)</i>	<i>92,448</i>	<i>27,492</i>	<i>27,982</i>	<i>14,794</i>	<i>8,689</i>
SALES AND EXCISE (NET)	37,715	231,783	102,072	83,598	48,486	58,756
INCOME	401,337	239,579	245,762	167,783	166,824	149,653
Individual Income	265,977	208,455	245,794	158,295	152,045	126,773
Corporate Franchise	94,604	12,150	22,582	22,653	15,344	23,356
U.B. Franchise	40,756	18,973	(22,614)	(13,165)	(565)	(476)
INCOME (NET)	401,337	239,579	245,762	167,783	166,824	149,653
GROSS RECEIPTS	(987)	16,621	598	386	2,326	2,635
Public Utilities	(7,522)	1,680	718	789	795	800
Toll Telecommunications	(3,029)	8,862	(8,105)	379	(189)	95
Insurance Premiums	10,257	(1,439)	5,376	1,301	1,315	1,329
Ballpark Fee	(234)	5,589	(2,703)	(2,000)	0	0
Private Sports Wagering	1,867	215	2,443	(460)	74	74
Games of Skill	3	11	2,549	51	0	0
Health Related Taxes	(2,330)	1,704	319	326	332	339
<i>Dedicated to other funds</i>	<i>7,173</i>	<i>8,526</i>	<i>170</i>	<i>3,978</i>	<i>1,509</i>	<i>1,758</i>
GROSS RECEIPTS (NET)	(8,160)	8,095	428	(3,592)	817	877
OTHER TAX	95,267	40,718	(16,711)	(46,273)	(4,275)	14,430
Estate	(5,508)	4,400	(2,074)	415	421	426
Deed Recordation	36,018	24,264	(8,478)	(24,330)	(2,609)	8,010
Deed Transfer	55,100	10,362	(6,581)	(18,629)	(2,086)	5,994
Economic Interest	9,657	1,692	423	(3,729)	0	0
<i>Dedicated to other funds</i>	<i>12,142</i>	<i>5,136</i>	<i>(2,051)</i>	<i>(6,435)</i>	<i>(695)</i>	<i>1,746</i>
OTHER TAX (NET)	83,125	35,582	(14,660)	(39,838)	(3,579)	12,684
TOTAL TAX (GROSS)	572,424	481,313	384,911	289,821	296,918	307,630
TOTAL TAX (NET)	598,015	379,746	359,405	253,127	275,443	294,142

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Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2021-2026

(Dollars in Thousands)

Revenue Source	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
NONTAX	(34,397)	(11,845)	(916)	(2,708)	3,428	(4,301)
Licenses and Permits	783	7,597	9,811	(1,068)	4,314	(2,165)
Fines and Forfeits	(10,399)	15,693	(2,605)	(2,358)	(2,617)	(2,053)
Charges for Services	11,865	(8,951)	(3,465)	(3)	1,401	(427)
Miscellaneous	(36,646)	(26,184)	(4,657)	721	330	343
NONTAX (NET)	(34,397)	(11,845)	(916)	(2,708)	3,428	(4,301)
LOTTERY	10,090	(4,692)	273	244	300	1,275
<i>Dedicated to other funds</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,576</i>	<i>0</i>	<i>51</i>
LOTTERY (NET)	10,090	(4,692)	273	(1,332)	300	1,224
GROSS REVENUE	548,117	464,776	384,268	287,357	300,646	304,604
<i>Dedicated to other funds (See Table 3-16 for Details)</i>	<i>(25,591)</i>	<i>101,567</i>	<i>25,506</i>	<i>38,270</i>	<i>21,476</i>	<i>13,539</i>
LOCAL FUND REVENUE	573,708	363,209	358,762	249,087	279,170	291,065

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2021-2026

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2021 Actual	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
	Business Licenses and Permits							
3001	Department of Insurance, Securities and Banking	Insurance Licenses	20,000	17,114	20,760	18,726	22,034	19,152
2003	Public Service Commission	Electric License	7	7	7	7	7	7
2004	Public Service Commission	Gas License	6	6	6	6	6	6
3007	Department of Insurance, Securities and Banking	Securities Broker Dealer License	11,103	11,103	11,100	11,100	11,100	11,100
3010	Metropolitan Police Department	SOMB Security License Fees	-	-	-	-	-	-
3012	Dept. of Licensing and Consumer Protection	Building Structures and Equipment	34,971	35,589	34,069	34,545	35,062	35,358
3025	Dept. of Licensing and Consumer Protection	Capacity Placard Permit	4	4	4	4	4	4
3026	Dept. of Licensing and Consumer Protection	Demolition Permit	597	615	627	640	640	640
3027	Dept. of Licensing and Consumer Protection	Excavation Permit	0	1	1	1	1	1
3028	Dept. of Licensing and Consumer Protection	Fence Permit	27	27	27	27	27	27
3029	Dept. of Licensing and Consumer Protection	Foundation Permit	5	5	5	5	5	5
3030	Dept. of Licensing and Consumer Protection	Garage Permit	29	18	7	7	7	7
3031	Dept. of Licensing and Consumer Protection	Miscellaneous Permit	184	184	184	184	184	184
3034	Dept. of Licensing and Consumer Protection	Raze Permit	273	273	273	273	273	273
3035	Dept. of Licensing and Consumer Protection	Retaining Wall Permit	160	160	160	160	160	160
3036	Dept. of Licensing and Consumer Protection	Shed Permit	19	19	19	19	19	19
3037	Dept. of Licensing and Consumer Protection	Sheeting and Shoring Permit	48	48	48	48	48	48
3038	Dept. of Licensing and Consumer Protection	Sign Permit	53	53	53	53	53	53
3039	Dept. of Licensing and Consumer Protection	Special Sign Permit	1	1	1	1	1	1
3040	Dept. of Licensing and Consumer Protection	Swimming Pool Permit	49	49	49	49	49	49
3041	Dept. of Licensing and Consumer Protection	Tenant Layout Permit	35	35	35	35	35	35
3042	Dept. of Licensing and Consumer Protection	Postcard Permit	191	191	191	191	191	191
3043	Dept. of Licensing and Consumer Protection	Boiler Certificate Permit	2	2	2	2	2	2
3044	Dept. of Licensing and Consumer Protection	Public Space Sidewalk Cafe Permit	23	23	23	23	23	23
3048	Dept. of Licensing and Consumer Protection	Solar Permit	761	669	669	669	669	669
3013	Dept. of Licensing and Consumer Protection	Certificate of Occupancy Fee	394	394	394	394	394	394
3014	Dept. of Licensing and Consumer Protection	Refrigeration and Plumbing Permit	4,322	4,538	4,629	4,722	4,816	4,912
3015	Dept. of Licensing and Consumer Protection	Electrical Permit	3,658	3,830	3,918	3,940	3,956	3,971
3016	Dept. of Licensing and Consumer Protection	Public Space Excavation Permit	4	4	4	4	4	4
9201	Department of Behavioral Health	Other License Fees	9	17	17	17	17	17
3086	Department of for-Hire Vehicles	Private Vehicle for Hire-Register As DDS	15,280	24,468	31,513	31,702	31,892	32,084
	Total Business License and Permits		92,215	99,444	108,793	107,552	111,677	109,394
	Nonbusiness Licenses and Permits							
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	5,390	5,882	5,963	5,990	6,023	6,043
3105	Department of Motor Vehicles	Cancel Road Test Fee	48	48	48	48	48	48
3106	Department of Motor Vehicles	Change of Address Fee	9	9	9	9	9	9
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	256	407	410	413	413	413
3108	Department of Motor Vehicles	Drivers License-Road Test	82	108	109	109	109	109
3110	Metropolitan Police Department	Bike Registration	1	1	1	1	1	1
3120	Metropolitan Police Department	Boat Registration	267	246	249	251	254	257

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2021-2026

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2021 Actual	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
	Nonbusiness Licenses and Permits (cont.)							
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	429	472	487	500	513	520
3144-9151	Department of Motor Vehicles	Motor Vehicle Registration	27,671	27,347	27,707	27,835	27,974	28,062
	Total Nonbusiness License and Permits		34,152	34,520	34,982	35,156	35,344	35,462
	Fines and Forfeitures							
5010*	Department of Motor Vehicles	Traffic Fines	21,140	52,823	51,767	50,731	49,717	48,722
5001	Metropolitan Police Department	Red Light Revenue	5,684	5,997	6,018	5,920	5,824	5,708
5003	Metropolitan Police Department	No Thru Truck	54	44	44	44	44	44
5004	Metropolitan Police Department	Gridlock	-	0	0	0	0	0
5005	Metropolitan Police Department	Crosswalk	6,500	5,140	5,197	5,093	4,991	4,891
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	103,238	87,576	86,279	85,109	83,690	82,834
5020	Department of Public Works	Sale of Abandoned Property	5	5	5	5	5	5
5030	Department of Public Works	Booting Fees - RSC 1504	12	23	19	19	19	19
5040	Department of Public Works	Towing Fees - RSC 1505	193	186	186	186	186	186
5050	Department of Public Works	Impoundment Fees - RSC 1506	70	120	80	80	80	80
5060	Alcoholic Beverage Regulation Admin.	Fines and forfeitures - Other	328	341	347	397	411	425
5060	Dept of Insurance, Securities and Banking	Fines	25	25	25	25	25	25
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	(0)	605	332	332	332	332
3303	Department of Energy and Environment	Asbestos Certification and Abatement Fees	29	29	29	29	29	29
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enfor	2	3	3	3	3	3
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	74	40	38	37	37	37
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	0	0	0	0	0	0
3309	Department of Energy and Environment	Hazardous Generator Fees	2	2	2	2	2	2
3311	Department of Energy and Environment	General Enforcement Fines and Fees	-	120	120	120	120	120
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	2	59	54	54	54	54
3316	Department of Energy and Environment	Wildlife Control Operator Fees	1	1	1	1	1	1
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	1
3304	Department of Transportation	Adjudication Hearing-Traffic Control	75	87	75	75	75	75
5060	Metropolitan Police Department	Fines and forfeitures - Other	108	10	10	10	10	10
	Total Fines and Forfeitures		137,544	153,237	150,633	148,275	145,658	143,605
	Charges for Services							
3001	Dept. of Licensing and Consumer Protection	Digital Marketplace Technology Fee	40	40	40	40	40	40
3201	Dept. of Licensing and Consumer Protection	Home Occupation License	110	110	110	110	110	110
3202	Dept. of Licensing and Consumer Protection	Boiler Inspection Permit	24	24	24	24	24	24
3203	Dept. of Licensing and Consumer Protection	Welding Certificate	1	1	1	1	1	1
3206	Dept. of Licensing and Consumer Protection	Commission Certificate	6	6	6	6	6	6
3204	Dept. of Licensing and Consumer Protection	Elevator Inspection License	698	698	698	698	698	698
3206	Metropolitan Police Department	Fingerprints, Photos	649	649	649	649	649	649
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	415	415	415	415	415	415
3236	Dept. of Licensing and Consumer Protection	Re-Inspection Fees	87	87	87	87	87	87
9204	Department of Behavioral Health	Medical Record Fees	1	1	1	1	1	1

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2021-2026

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2021 Actual	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
	Charges for Services (continued)							
3208	Department of for-Hire Vehicles	Copy of Reports Et Al	2	2	2	2	2	2
3208	Department of Motor Vehicles	Reproduction of Reports	3,657	3,657	3,657	3,657	3,657	3,657
3208	Dept. of Licensing and Consumer Protection	Reproduction of Reports	12	12	12	12	12	12
3208	Metropolitan Police Department	Reproduction of Reports	47	47	47	47	47	47
3209	Fire and Emergency Medical Services	Emergency Ambulance	26,316	18,176	13,582	13,582	13,582	13,582
3210	Metropolitan Police Department	Transcription of Records	81	81	81	81	81	81
3211	Metropolitan Police Department	Firearm User Fee	407	407	407	407	407	407
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,124	1,800	1,992	1,992	1,992	1,992
3219	Dept. of Licensing and Consumer Protection	Wharves and Markets	347	347	347	347	347	347
3220	Dept. of Licensing and Consumer Protection	Surveyor Fees	186	186	186	186	186	186
3221	Department of Motor Vehicles	Recordation Fee — RSC 1275	694	582	582	582	582	582
3221	Office of the Chief Financial Officer	Deed Recordation Fee	9,567	9,362	8,812	9,246	9,323	9,121
3222	Dept. of Licensing and Consumer Protection	Corporate Recordation Fee	17,054	16,340	17,741	17,219	18,456	18,145
3223	Department of General Services	Parking Permits and Fees	1,228	1,466	1,331	1,342	1,380	1,351
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	5,802	5,918	5,800	5,332	5,332	5,332
3230	Department of Health	Health Facility Fee	146	146	146	146	146	146
3234	Department of Motor Vehicles	Other Charges for Services	184	184	184	184	184	184
3234	Department of Transportation	Other Charges for Services	(3)					
3234	Dept. of Licensing and Consumer Protection	Other Charges for Services - Other	14	14	14	14	14	14
3258	Dept. of Licensing and Consumer Protection	Certificate of Inclusionary Zoning	32	32	32	32	32	32
3259	Dept. of Licensing and Consumer Protection	EISF Review Fees	120	120	120	120	120	120
3281-83	Fire and Emergency Medical Services	FEMS Nontax - General*	344	528	528	528	528	528
3234	Office of the Tenant Advocate	Other Charges for Services - Other	140	140	140	140	140	140
3234	State Superintendent of Education (OSSE)	Other Charges for Services - Other	50	-	-	-	-	-
3240	Dept. of Licensing and Consumer Protection	Suppression Systems for Hoods and Ducts	7	11	11	11	11	11
3241	Dept. of Licensing and Consumer Protection	Modification and Variance Requests	15	12	12	12	12	12
3242	Dept. of Licensing and Consumer Protection	Designation of a New Address	17	7	7	7	7	7
3246	Dept. of Licensing and Consumer Protection	Building Plats (Up to 3 Usual Shaped Lots)	283	260	260	260	260	260
3249	Dept. of Licensing and Consumer Protection	Street and Alley Closing or Revisions	3	26	26	26	26	26
3250	Dept. of Licensing and Consumer Protection	Subdivide of Land Plats (> 3 Usual Lots)	25	135	93	93	93	93
3251	Dept. of Licensing and Consumer Protection	Private Surveyor Plan-Filing Wall Exam	15	58	58	58	58	58
3255	Dept. of Licensing and Consumer Protection	Optional Electronic Building Plats	157	77	77	77	77	77
3320	Department of General Services	Rentals - Other	9,088	9,088	9,172	9,257	9,343	9,430
3324	Deputy Mayor for Planning and Econ Dev	Monthly Lease Income - Non CDBG Income	377	625	625	625	625	625
	Various Agencies	All Others	23	(237)	61	518	480	512
	Total Charges for Services		80,588	71,637	68,172	68,169	69,570	69,144

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2021-2026

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2021 Actual	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
	Miscellaneous							
0638	Department of Health	Animal Control Dog License Fees	95	26	26	26	26	26
2538	DC Public Library	Library Book Fines	39	71	71	71	71	71
3318	Department of Transportation	Citizen Light and Traffic Control Project	39	39	39	39	39	39
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	39	79	39	39	39	39
5701	Office of the Chief Financial Officer	Unclaimed Property Receipt	36,381	32,000	32,000	32,000	32,000	32,000
5600	Office of the Chief Financial Officer	Interest Income	1	4,654	4,654	4,654	4,654	4,654
6100	Metropolitan Police Department	Surplus Vehicle Revenue	389	651	651	651	651	651
6600	Public Service Commission	Contributions - Other	-	46	46	46	46	47
6106	Department of Insurance, Securities and Banking	Service Fees	1	1	1	1	1	1
6106	Department of Insurance, Securities and Banking	Service Fees	7	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	805	805	805	805	805	805
6105	Department of Transportation	Other Revenue - Freedom of Information	3	3	3	3	3	3
3260	Dept. of Licensing and Consumer Protection	Zoning Compliance Letter	26	36	26	26	26	26
6106	Dept. of Licensing and Consumer Protection	Other Revenue	-	44	44	44	44	44
6106	Fire and Emergency Medical Services	Other Revenues	11	60	60	60	60	60
6106	Metropolitan Police Department	Other Revenues	67	56	56	56	56	56
6106	Office of Administrative Hearings	Other Revenues	2	2	2	2	2	2
6106	Office of Planning	Other Revenues	-	10	10	10	10	10
6106	Office of the Attorney General	Other/ Revenue	9,990	29	29	29	29	29
6106	Office of the Chief Financial Officer	Other Revenues	2,059	2,059	2,059	2,059	2,059	2,059
6106	Office of the Chief Medical Examiner	Other Revenues	318	318	318	318	318	318
6106	Office of the Chief Technology Officer	Other Revenues	88	88	88	88	88	88
6106	Office of Victim Service and Justice Grants	Other Revenues	500	2	2	2	2	2
6106	Office of Zoning	Other Revenues	707	707	707	707	707	707
6106	Repayment of Loans and Interest	Other Revenues	276	276	276	276	276	276
6107	Dept. of Licensing and Consumer Protection	Civil Infraction Fees	1,692	1,692	1,692	1,692	1,692	1,692
6107	Public Service Commission	Civil Infractions/Fines	221	221	221	221	221	221
6111	Board of Elections	Other Revenue - Other	1	1	1	1	1	1
6111	ACFR Reclaim - Various Agencies	Other Revenue - Other	18,184	18,209	18,209	18,209	18,209	18,209
2538	DC Public Library	Library Book Fines	135	100	100	100	100	100
6111	Department of Employment Services	Other Revenue - Other	73	280	73	73	73	73
6111	Department of Energy and Environment	Other Revenue	1,877	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	714	193	193	193	193	193
6111	Department of Health	Other Revenue - Other	(3)	3	3	3	3	3
6321	Department of Health	Food Handlers Certification	275	275	275	275	275	275
6389	Department of Health	Rodent Control Divi Adjudicate	82	82	82	82	82	82
9005	Department of Motor Vehicles	Other Revenue - Dishonored Check Fees	18	18	18	18	18	18
6111	Dept of Small and Local Business Development	Other Revenue - Other	72	15	59	59	59	59
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	3,229	2,483	1,257	1,257	1,257	1,257

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2021-2026

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2021 Actual	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
	Miscellaneous (continued)							
2810	Dept. of Housing and Comm. Development	HPAP Loan Remittance	389	425	425	425	425	425
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	17	17	17	17	17	17
6111	Deputy Mayor Greater Economic Opportunity	Other Revenue - Other	19	19	19	19	19	19
6111	District of Columbia Public Schools	Other Revenue - Other	3,258	16	16	16	16	16
6111	Medical Liability Captive Ins Agency	Other Revenue - Other	-	315	315	315	315	315
6111	Office of Campaign Finance	Other Revenue - Other	21	21	21	21	21	21
6111	Office of Contracting and Procurement	Other Revenue - Other	3,026	239	239	239	239	239
6111	Office of Finance and Resource Mgmt	Other Revenue - Other	8	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	26,038	31,001	27,200	27,578	27,962	28,351
6112	Office of the Chief Financial Officer	Other Revenue - Other	3,829	-	-	-	-	-
5071	Office of the Chief Financial Officer	CCU Processing Fee -UDC	2,625	-	-	-	-	-
9006	Office of the Chief Financial Officer	Other Revenue - Recorder of Deeds Surcharge	1	1	1	1	1	1
9011/6111	Office of the Chief Financial Officer	Other Revenue - Tax Collection Fees/Others	5,607	2,039	2,281	2,281	1,878	1,474
6111	Office of the Inspector General	Other Revenue - Other	145	24	24	24	24	24
6111	Office of the Mayor	Other Revenue - Other	4	4	4	4	4	4
6106	Child and Family Services Agency	Other Revenue	2,192	-	-	-	-	-
6111	Public Employee Relations Board	Other Revenue - Other	1	1	1	1	1	1
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	18,073	17,735	18,076	18,419	18,769	19,125
	Total Miscellaneous		143,967	117,815	113,158	113,878	114,209	114,551

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 2023 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 2021. 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 2021 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 2021 Annual Comprehensive Financial Report.

The next three columns show, for FY 2022, 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 2023, 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 2024, FY 2025, and FY 2026. 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 2020 and FY 2021 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. The report is available under "Occasional Studies" in the "Reports & Publications" section of the Office of Revenue Analysis web site: <https://ora-cfo.dc.gov/page/dc-revenue-system>.

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2022-2026

	FY 2021		FY 2022		FY 2022		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026	
	End of Year Fund Balance	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2023 Certified Fund Balance Use	FY 2023 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Resources				
TOTAL DEDICATED TAX REVENUE	444,844,881	723,840,474	30,441,892	754,282,366	749,346,539	10,462,491	759,809,030	787,615,957	809,091,639	822,631,070								
West End Library / Firehouse Maintenance Fund (AM0 2225)																		
Deed Recordation Tax	2,155,761	502,368	0	502,368	659,750	43,597	703,347	668,624	677,762	323,216								
Deed Transfer Tax		251,184			329,875		334,312	334,312	338,881	161,608								
		251,184			329,875		334,312	334,312	338,881	161,608								
Commission on the Arts and Humanities (BX0 0110)																		
General Sales Tax	9,840,415	39,895,000	4,800,000	44,695,000	43,141,000	1,258,000	44,399,000	44,778,000	46,451,000	48,283,000								
		39,895,000			43,141,000		44,778,000	44,778,000	46,451,000	48,283,000								
Walter Reed Redevelopment Fund (EB0 6616)																		
Real Property Tax	588,738	744,369	0	744,369	744,369	155,631	900,000	744,369	744,369	744,369								
		744,369			744,369		900,000	744,369	744,369	744,369								
Healthy Schools Fund (GDO 0111)																		
General Sales Tax	3,088,228	5,690,000	39,909	5,729,909	5,690,000	1,362,397	7,052,397	5,690,000	5,690,000	5,690,000								
		5,690,000			5,690,000		7,052,397	5,690,000	5,690,000	5,690,000								
Nursing Facility Quality of Care Fund (HT0 0110)																		
Healthcare Provider Tax	2,307,338	15,965,325	914,907	16,880,232	16,284,632	1,392,431	17,677,063	16,610,325	16,942,531	17,281,382								
		15,965,325			16,284,632		17,677,063	16,610,325	16,942,531	17,281,382								
Healthy DC Fund (HT0 0111)																		
General Sales Tax	4,440,010	59,867,835	880,591	60,748,426	63,437,239	3,559,419	66,996,658	64,931,725	66,331,847	67,685,739								
Insurance Premiums Tax		1,798,652			2,234,085		2,504,508	2,504,508	2,656,086	2,736,462								
		58,069,183			61,203,154		62,421,217	62,421,217	63,675,761	64,949,277								
Stevie Sellows Quality Improvement Fund (HT0 0112)																		
ICF-IDD Assessment	3,533,959	5,538,639	2,548,005	8,086,644	5,538,639	985,555	6,524,194	5,538,639	5,538,639	5,538,639								
		5,538,639			5,538,639		6,524,194	5,538,639	5,538,639	5,538,639								
Hospital Fund (HT0 0114)																		
Medicaid Hospital Inpatient Fee	137,629	8,454,037	0	8,454,037	8,454,037	0	8,454,037	8,454,037	8,454,037	8,454,037								
		8,454,037			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 2022-2026

	FY 2021		FY 2022		FY 2022		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026	
	End of Year Fund Balance	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2022 Certified Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2023 Certified Balance Use	FY 2023 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Balance Use	FY 2026 Certified Resources	
Hospital Provider Fee Fund (HTO 0115)	765,753	5,310,255	5,310,255	0	5,310,255	5,310,255	233,923	5,544,178	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255
Medicaid Hospital Outpatient Fee		5,310,255				5,310,255					5,310,255							
Gambling Addiction Treatment & Research (RMO 1118)	400,000	200,000	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Sports Wagering		200,000				200,000					200,000							
WMATA Operating (KEO 0110)	0	63,433,000	63,433,000	0	63,433,000	71,804,144	0	71,804,144	71,804,144	71,804,144	82,096,000	82,096,000	82,096,000	84,559,000	84,559,000	84,559,000	84,559,000	84,559,000
General Sales Tax (parking)		63,433,000				71,804,144					82,096,000							
Alcoholic Beverage Regulation Administration (LQO 0110)	224,050	1,170,000	1,170,000	14,661	1,184,661	1,170,000	209,388	1,379,388	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000
General Sales Tax		1,170,000				1,170,000					1,170,000							
Repayment of Revenue Bonds (DT0 0110)	0	3,781,227	3,133,936	0	3,781,227	3,775,227	0	3,775,227	3,775,227	3,775,227	2,263,477	2,263,477	2,257,477	2,257,477	2,259,877	2,259,877	2,259,877	2,259,877
Deed Recordation Tax		3,133,936				3,130,840					1,877,874							
Deed Transfer Tax		647,291				644,387					385,603							
Economic Interest		0				0					0							
Convention Center Fund (EZO 0110)	0	104,015,174	100,078,174	0	104,015,174	114,302,333	0	114,302,333	114,302,333	114,302,333	122,884,702	122,884,702	128,050,018	128,050,018	133,403,869	133,403,869	133,403,869	133,403,869
General Sales Tax (Convention Center)		100,078,174				110,055,333					118,242,702							
General Sales Tax (Destination DC)		3,937,000				4,247,000					4,642,000							
Highway Transportation Fund (KZO 0110)	0	24,817,087	24,817,087	0	24,817,087	24,712,022	0	24,712,022	24,712,022	24,836,340	24,836,340	24,879,103	24,879,103	24,879,103	24,786,761	24,786,761	24,786,761	24,786,761
Motor Fuel Tax		24,817,087				24,712,022					24,836,340							
WMATA Capital (PAO 0110)	0	178,500,000	178,500,000	0	178,500,000	178,500,000	0	178,500,000	178,500,000	178,500,000	178,500,000	178,500,000	178,500,000	178,500,000	178,500,000	178,500,000	178,500,000	178,500,000
General Sales Tax		178,500,000				178,500,000					178,500,000							

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2022-2026

	FY 2021																
	End of Year Fund Balance	FY 2022		FY 2022		FY 2022		FY 2023		FY 2023		FY 2023					
		Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues			
Neighborhood Safety and Engagement Fund	0	0	0	0	0	0	0	0	0	0	0	0	2,857,080	2,857,080	2,893,850	2,893,850	2,956,120
Sports Wagering	0	0	0	0	0	0	0	0	0	0	0	0	2,069,080	2,069,080	2,105,850	2,105,850	2,142,620
Lottery	0	0	0	0	0	0	0	0	0	0	0	0	788,000	788,000	788,000	788,000	813,500
Early Childhood Development Fund	0	0	0	0	0	0	0	0	0	0	0	0	2,857,080	2,857,080	2,893,850	2,893,850	2,956,120
Sports Wagering	0	0	0	0	0	0	0	0	0	0	0	0	2,069,080	2,069,080	2,105,850	2,105,850	2,142,620
Lottery	0	0	0	0	0	0	0	0	0	0	0	0	788,000	788,000	788,000	788,000	813,500
Sub Total - GENERAL FUND	27,481,881	517,884,316	9,198,073	527,082,389	543,723,647	9,200,341	552,923,988	570,390,653	581,543,738	590,102,384							
Ballpark Fund (BKO 0610 / 6111, 6114)	27,787,000	64,211,617	0	64,211,617	62,115,422	0	62,115,422	64,442,935	64,297,929	64,370,432							
General Sales Tax	10,925,661	7,449,819		7,393,269	12,112,500		7,421,544	16,150,000	16,150,000	16,150,000							
Public Utility Tax	3,233,130	7,449,819		7,393,269	7,393,269		7,421,544	16,150,000	16,150,000	16,150,000							
Toll Telecommunications Tax	42,603,007	3,233,130		2,709,653	2,709,653		2,971,391	37,900,000	37,900,000	37,900,000							
Tax Increment Financing Program (TXO 0610 / 6116)	60,552,000	27,433,088	6,922,900	34,355,988	31,013,169	1,262,150	32,275,319	34,736,837	41,279,148	42,916,083							
Real Property Tax	15,480,986	11,952,102		15,588,575	15,588,575		17,971,108	16,939,729	18,555,286	19,072,535							
General Sales Tax	45,071,014	15,480,986		18,767,413	15,424,594		14,687,214	17,971,108	22,723,862	23,843,548							
Repayment of PILOT Financing (TYO 0610 / 6115)	62,583,000	32,298,233	10,120,919	42,419,152	32,683,349	0	32,683,349	43,166,591	47,790,219	48,963,319							
Real Property Tax	23,170,207	23,170,207		22,957,782	22,957,782		22,957,782	32,775,439	37,028,077	37,806,232							
General Sales Tax	39,412,793	9,128,026		19,461,370	9,725,567		9,725,567	10,391,152	10,762,142	11,157,087							
Housing Production Trust Fund (UZO 0610 / 6113)	266,441,000	82,013,220	4,200,000	86,213,220	79,810,952	0	79,810,952	74,878,941	74,180,605	76,278,852							
Deed Recordation Tax	45,090,070	45,090,070		43,822,531	43,822,531		43,822,531	41,426,783	41,040,350	42,239,890							
Deed Transfer Tax	36,082,475	36,082,475		35,097,041	35,097,041		35,097,041	32,560,778	32,248,875	33,147,582							
Economic Interest	840,675	840,675		891,380	891,380		891,380	891,380	891,380	891,380							
Sub Total - ENTERPRISE FUND	417,363,000	205,956,158	21,243,819	227,199,977	205,622,892	1,262,150	206,885,042	217,225,304	227,547,901	232,528,686							

Table 3-16A

Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2020 and 2021

	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance	FY 2021 Actual Revenue	FY 2021 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE	647,864,280	317,312,932	622,272,846	444,844,881
Convention Center Fund (EZ0 0110)	74,067,005	0	54,931,693	0
General Sales Tax	74,067,005		54,931,693	
West End Library / Firehouse Maintenance Fund (AM0 2225)	88,696	2,226,779	352,125	2,155,761
Deed Recordation Tax	20,650		176,063	
Deed Transfer Tax	68,046		176,063	
Walter Reed Development Fund (EBO 6616)	765,128	0	723,610	588,738
Property Tax	765,128		723,610	
Nursing Facility Quality of Care Fund (HTO 0110)	16,217,116	8,130,827	15,453,177	2,307,338
Healthcare Provider Tax	16,217,116		15,453,177	
Healthy DC Fund (HTO 0111)	48,946,060	2,610,395	59,886,787	4,440,010
General Sales Tax	1,512,772		1,817,604	
Insurance Premiums Tax	47,433,289		58,069,183	
Stevie Sellows Quality Improvement Fund (HTO 0112)	6,830,956	4,131,514	4,314,160	3,533,959
ICF-IDD Assessment	6,830,956		4,314,160	
Hospital Fund (HTO 0114)	7,519,756	112,288	8,479,379	137,629
Medicaid Hospital Inpatient Fee	7,519,756		8,479,379	
Hospital Provider Fee Fund (HTO 0115)	5,325,883	219,234	5,317,449	765,753
Medicaid Hospital Outpatient Fee	5,325,883		5,317,449	
Highway Transportation Fund (KZO 0110)	22,471,680	0	23,617,882	0
Motor Fuel Tax	22,471,680		23,617,882	
WMATA Operating (KEO 0110)	52,311,184	0	40,289,031	0
General Sales Tax (parking)	52,311,184		40,289,031	
WMATA Capital (PAO 0110)	178,500,000	0	178,500,000	0
General Sales Tax	178,500,000		178,500,000	
Healthy Schools Fund (GDO 0111)	5,110,000	1,446,079	5,590,000	3,088,228
General Sales Tax	5,110,000		5,590,000	

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Table 3-16A (Continued)

**Dedicated Tax Revenue Funds, Revenues and Fund Balances,
Fiscal Years 2020 and 2021**

	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance	FY 2021 Actual Revenue	FY 2021 End of Year Fund Balance
Alcoholic Beverage Regulation Administration (LQ0 0110)	1,170,000	38,487	1,170,000	224,050
General Sales Tax	1,170,000		1,170,000	
Commission on the Arts and Humanities (BX0 0110)	32,288,590	7,225,087	36,702,666	9,840,415
General Sales Tax	32,288,590		36,702,666	
Gambling Addiction Treatment & Research (RMO 1118)	273,242	273,242	126,758	400,000
Sports Wagering	273,242		126,758	
Repayment of Revenue Bonds (DT0 0110)	6,293,464	0	3,771,476	0
Deed Recordation Tax	3,641,055		3,125,854	
Deed Transfer Tax	2,652,409		645,622	
Sub Total - GENERAL FUND	458,178,758	26,413,932	439,226,193	27,481,881
Tax Increment Financing Program (TX0 0610 / 6116)	29,543,729	64,397,000	23,248,041	60,552,000
Real Property Tax	15,475,522		18,942,092	
General Sales Tax	14,068,206		4,305,948	
Repayment of PILOT Financing (TY0 0610 / 6115)	37,841,423	78,241,000	31,900,499	62,583,000
Real Property Tax	28,136,209		24,272,887	
General Sales Tax	9,705,215		7,627,611	
Ballpark Fund (BK0 0610 / 6111, 6114)	59,663,621	32,038,000	50,860,789	27,787,000
General Sales Tax	12,139,205		4,323,431	
Public Utility Tax	7,691,851		7,336,719	
Toll Telecommunications Tax	2,584,099		2,186,176	
Ballpark Fee	37,248,467		37,014,463	
Housing Production Trust Fund (UZ0 0610 / 6113)	62,636,749	116,223,000	77,037,324	266,441,000
Deed Recordation Tax	36,919,659		41,458,767	
Deed Transfer Tax	24,861,556		34,529,802	
Economic Interest	855,534		1,048,756	
Sub Total - ENTERPRISE FUND	189,685,522	290,899,000	183,046,653	417,363,000

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 2023 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-17 reports each fund's available fund balance at the end of FY 2021. 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 2021 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 2021 Annual Comprehensive Financial Report.

The next three columns show, for FY 2022, 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 2023, 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 2024, FY 2025, and FY 2026. 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 2020 and FY 2021 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. The report is available under "Occasional Studies" in the "Reports & Publications" section of the Office of Revenue Analysis web site: <https://ora-cfo.dc.gov/page/dc-revenue-system>.

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

Table 3-17
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

FY 2021		FY 2022	FY 2022	FY 2022	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026
End of		Certified	Certified Fund	Certified	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified	Certified	Certified
Year Fund		Revenues	Balance Use	Resources	Revenues	Resources	Balance Use	Resources	Resources	Revenues	Revenues	Revenues	Revenues
Balance													
A. GOVERNMENTAL DIRECTION AND SUPPORT													
Council of the District of Columbia (ABO)													
0629	Council Reimbursement Fund	13,405	0	0	0	0	0	0	0	0	0	0	0
		13,405	0	0	0	0	0	0	0	0	0	0	0
Office of the Inspector General (AD0)													
0602	Inspector General Support Fund	0	0	0	0	1,000,000	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
		0	0	0	0	1,000,000	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Office of the City Administrator (AEO)													
1243	Public-Private Partnership Admin Fund	8,735	0	0	0	0	0	0	0	0	0	0	0
		8,735	0	0	0	0	0	0	0	0	0	0	0
Board of Ethics and Government Accountability (AGO)													
0601	Board of Ethics and Accountability Fund (Fines)	174,826	160,000	27,888	187,888	160,000	37,461	197,461	160,000	160,000	160,000	160,000	160,000
		48,383	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000	60,000	60,000
0602	Lobbying Registration Fee Fund	126,443	100,000	27,888	127,888	100,000	37,461	137,461	100,000	100,000	100,000	100,000	100,000
Department of General Services (AIM0)													
1150	Utility Payments for Non-DC Agencies	188,144	6,041,832	0	6,041,832	4,683,215	0	4,683,215	4,653,215	4,653,215	4,654,038	4,654,038	4,654,038
		0	4,022,167	0	4,022,167	3,885,038	0	3,885,038	3,855,038	3,855,038	3,855,038	3,855,038	3,855,038
1440	RFK & DC Armory Maintenance Fund	0	1,220,665	0	1,220,665	0	0	0	0	0	0	0	0
		188,144	799,000	0	799,000	798,177	0	798,177	798,177	798,177	799,000	799,000	799,000
Office of Finance and Resource Management (AS0)													
1150	Utilities Payment for Non-DC Agencies	0	242,910	0	242,910	300,351	0	300,351	300,351	300,351	300,351	300,351	300,351
		0	242,910	0	242,910	300,351	0	300,351	300,351	300,351	300,351	300,351	300,351
Office of the Chief Financial Officer (AT0)													
0601	Health Benefit Fees	1,844,328	45,521,385	0	45,521,385	52,063,254	0	52,063,254	54,285,017	54,285,017	54,767,017	55,205,017	55,205,017
		0	0	0	0	6,000,000	0	6,000,000	7,800,000	7,800,000	7,900,000	8,000,000	8,000,000
0602	Payroll Service Fees	0	363,753	0	363,753	367,977	0	367,977	369,000	369,000	372,000	375,000	375,000
		0	1,174,544	0	1,174,544	1,126,092	0	1,126,092	1,200,000	1,200,000	1,250,000	1,300,000	1,300,000
0603	Service Contracts	0	348,779	0	348,779	299,792	0	299,792	350,000	350,000	360,000	370,000	370,000
		0	348,779	0	348,779	299,792	0	299,792	350,000	350,000	360,000	370,000	370,000
0605	Dishonored Check Fees	1,844,328	1,400,000	0	1,400,000	1,400,000	0	1,400,000	1,410,000	1,410,000	1,420,000	1,430,000	1,430,000
		0	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000
0606	Recorder of Deeds Surcharge	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,600,000	5,700,000	5,700,000
		0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,600,000	5,700,000	5,700,000
0610	Bank 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	14,000,000	14,000,000
		0	13,916,665	0	13,916,665	13,916,665	0	13,916,665	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
0611	Tax Collection Fees	0	4,276,879	0	4,276,879	4,671,468	0	4,671,468	4,700,000	4,700,000	4,800,000	4,950,000	4,950,000
		0	4,276,879	0	4,276,879	4,671,468	0	4,671,468	4,700,000	4,700,000	4,800,000	4,950,000	4,950,000
0613	Unclaimed Property Contingency Fund	0	343,720	0	343,720	358,428	0	358,428	360,000	360,000	365,000	375,000	375,000
		0	343,720	0	343,720	358,428	0	358,428	360,000	360,000	365,000	375,000	375,000
0614	Defined Contribution Plan Administration	0	1,699,322	0	1,699,322	1,999,162	0	1,999,162	2,000,000	2,000,000	2,100,000	2,100,000	2,100,000
		0	1,699,322	0	1,699,322	1,999,162	0	1,999,162	2,000,000	2,000,000	2,100,000	2,100,000	2,100,000
0619	DC Lottery Reimbursement	0	1,630,017	0	1,630,017	1,484,677	0	1,484,677	1,630,017	1,630,017	1,630,017	1,630,017	1,630,017
		0	1,630,017	0	1,630,017	1,484,677	0	1,484,677	1,630,017	1,630,017	1,630,017	1,630,017	1,630,017
0623	OPEB Trust Administration	0	145,536	0	145,536	145,929	0	145,929	146,000	146,000	150,000	155,000	155,000
		0	145,536	0	145,536	145,929	0	145,929	146,000	146,000	150,000	155,000	155,000
0626	Tobacco Fund Reimbursement	0	14,702,170	0	14,702,170	14,773,064	0	14,773,064	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000
		0	14,702,170	0	14,702,170	14,773,064	0	14,773,064	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000
6115	OFT Central Collections Unit (CCU) O Type	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0

(Continued on next page)

Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

	FY 2021												
	End of Year Fund Balance	FY 2022		FY 2022		FY 2023		FY 2023		FY 2024		FY 2026	
		Revenues	Certified	Resources	Certified	Resources	Certified	Resources	Certified	Resources	Certified	Resources	Certified
A. GOVERNMENTAL DIRECTION AND SUPPORT (continued)													
Office of the Secretary (BA0)	0	1,115,700	0	1,115,700	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000
0600 Other Revenue	0	15,700	0	15,700	0	0	0	0	0	0	0	0	0
1243 Distribution Fees	0	1,100,000	0	1,100,000	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	749,845	0	749,845	8,664,003	0	8,664,003	8,901,274	0	8,998,630	8,998,630	9,086,870	
0615 Defined Benefits Retirement Program	0	488,377	0	488,377	509,647	0	509,647	515,500	0	525,444	525,444	534,123	
0639 Agreement with Independent Agencies	0	100,250	0	100,250	110,456	0	110,456	115,229	0	118,686	118,686	122,247	
1555 Reimbursables from Other Governments	0	161,218	0	161,218	165,869	0	165,869	170,000	0	174,500	174,500	180,500	
1614 Health Benefit Assessment	0	0	0	0	7,878,031	0	7,878,031	8,100,545	0	8,180,000	8,180,000	8,250,000	
Office of the Attorney General (CB0)	28,501,029	14,664,795	11,763,253	26,428,048	13,618,000	10,142,582	23,760,582	13,618,000	13,618,000	13,618,000	13,618,000	13,618,000	
0603 Child Support - TANF/AFDC Collections	7,596,971	2,000,000	4,021,439	6,021,439	2,000,000	1,890,873	3,890,873	2,000,000	2,000,000	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	0	0	
0615 Nuisance Abatement Fund	36,900	8,000	36,900	44,900	8,000	0	8,000	8,000	0	8,000	8,000	8,000	
0616 Litigation Support Fund	19,660,417	11,395,086	7,204,914	18,600,000	11,000,000	8,000,000	19,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	
0617 Attorney General Restitution Fund	1,204,313	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000	500,000	500,000	
0618 Vulnerable Adult & Elderly Exploitation Fund	0	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000	10,000	10,000	
0619 Tenant Receivership (TRA) Fund	0	751,709	500,000	1,251,709	100,000	251,709	351,709	100,000	100,000	100,000	100,000	100,000	
Office of Contracting and Procurement (P00)	0	1,897,790	0	1,897,790	1,897,790	0	1,897,790	1,968,184	0	2,055,407	2,055,407	2,222,847	
4010 DC Surplus Personal Property Sales Oper.	0	1,647,421	0	1,647,421	1,647,421	0	1,647,421	1,727,421	0	1,807,421	1,807,421	1,967,421	
4011 Assessment from Independent Agencies	0	250,369	0	250,369	250,369	0	250,369	240,763	0	247,986	247,986	255,426	
Captive Insurance Agency (R0J)	340,428	772,877	72,624	845,502	772,877	5,123	778,000	773,000	773,000	773,000	773,000	773,000	
0640 Subrogation Fund	155,063	678,000	0	678,000	678,000	0	678,000	678,000	678,000	678,000	678,000	678,000	
1240 Captive Insurance Fund	185,364	94,877	72,624	167,502	94,877	5,123	100,000	95,000	95,000	95,000	95,000	95,000	
Office of the Chief Technology Officer (T00)	2,650,368	12,229,712	0	12,229,712	12,262,266	0	12,262,266	12,576,397	0	12,917,017	12,917,017	13,303,868	
0602 DC NET Services Support	2,650,368	11,873,638	0	11,873,638	11,873,638	0	11,873,638	12,167,320	0	12,490,686	12,490,686	12,845,220	
1200 SERVUS Program	0	356,074	0	356,074	388,628	0	388,628	409,077	0	426,331	426,331	458,648	
Office of Veterans' Affairs (VA0)	39,918	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	5,000	
0600 Office of Veterans Affairs Fund	39,918	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	5,000	
Sub-total: Governmental Direction and Support	33,761,181	83,401,846	11,863,766	95,265,612	96,526,756	10,185,166	106,711,922	99,340,438	100,348,460	101,428,991	101,428,991	101,428,991	

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

		FY 2021													
End of		FY 2022		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026	
Year Fund		Certified		Certified Fund		Certified		Certified Fund		Certified		Certified		Certified	
Balance		Revenues		Balance Use		Revenues		Balance Use		Revenues		Revenues		Revenues	
B. ECONOMIC DEVELOPMENT AND REGULATION															
Office of Planning (BD0)		41,851	100,000	0	100,000	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2001	Historic Landmark & Historic District Filing Fees	41,851	100,000	0	100,000	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Commission on the Arts and Humanities (BX0)		2,565,001	0	5,000,000	5,000,000	0	0	0	0	0	0	0	0	0	0
0600	Arts and Humanities Enterprise Fund	2,565,001	0	5,000,000	5,000,000	0	0	0	0	0	0	0	0	0	0
Office of Cable TV, Film, Music, and Entertainment (C10)		852,726	12,017,396	850,899	12,868,295	11,729,826	1,827	11,731,653	1,827	11,500,000	11,155,000	10,820,350	10,820,350	10,820,350	10,820,350
0600	Special Purpose Revenue	852,726	12,017,396	850,899	12,868,295	11,729,826	1,827	11,731,653	1,827	11,500,000	11,155,000	10,820,350	10,820,350	10,820,350	10,820,350
Office of the Tenant Advocate (CQ0)		298,719	419,000	48,826	467,826	423,000	220,736	643,736	220,736	419,000	423,000	419,000	419,000	419,000	419,000
6000	Rental Unit Fee Fund	298,719	419,000	48,826	467,826	423,000	220,736	643,736	220,736	419,000	423,000	419,000	419,000	419,000	419,000
Dept. of Housing and Community Development (DB0)		4,660,224	4,200,000	2,990,846	7,190,846	4,400,000	2,512,000	6,912,000	2,512,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
0602	Home Purchase Assistance Program Repayment	466,818	1,500,000	0	1,500,000	1,700,000	0	1,700,000	0	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
0610	DHCD Unified Fund	4,193,407	2,700,000	2,990,846	5,690,846	2,700,000	2,512,000	5,212,000	2,512,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
Office of the Deputy Mayor for Econ. Develop. (EB0)		8,001,820	4,612,809	5,312,656	9,925,464	5,351,407	0	5,351,407	0	6,255,000	6,255,000	6,255,000	6,255,000	6,255,000	6,255,000
0603	St. Elizabeth's Redevelopment Fund	732,106	0	732,106	732,106	0	0	0	0	855,000	855,000	855,000	855,000	855,000	855,000
0609	Industrial Revenue Bond Program	460,530	1,321,392	180,365	1,501,757	1,494,173	0	1,494,173	0	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
0617	Walter Reed Reinvestment Fund	2,092,069	0	2,092,069	2,092,069	0	0	0	0	0	0	0	0	0	0
0632	AWC & NCR Development (ED Special Account)	4,717,116	3,291,417	2,308,116	5,599,533	3,857,233	0	3,857,233	0	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Dept. of Small and Local Business Development (EN0)		276,116	200,000	273,182	473,182	0	0	0	0	0	0	0	0	0	0
0632	Small Business Capital Access Fund	273,182	200,000	273,182	473,182	0	0	0	0	0	0	0	0	0	0
6160	Streetscape Loan Relief Fund	2,934	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Improvements Districts Transfer (ID0)		0	50,000,000	0	50,000,000	55,000,000	0	55,000,000	0	51,900,000	53,900,000	55,900,000	55,900,000	55,900,000	55,900,000
2003	Business Improvement Districts (BIDs)	0	50,000,000	0	50,000,000	55,000,000	0	55,000,000	0	51,900,000	53,900,000	55,900,000	55,900,000	55,900,000	55,900,000
Sub-total: Economic Development and Regulation		16,696,457	71,549,205	14,476,409	86,025,614	77,004,232	2,734,563	79,738,795	2,734,563	74,674,000	76,333,000	77,994,350	77,994,350	77,994,350	77,994,350

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

	FY 2021														
	End of	FY 2022		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026	
	Year Fund	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
Balance	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources
C. PUBLIC SAFETY AND JUSTICE															
Metropolitan Police Department (FAO)	340,257	5,932,452	0	5,932,452	6,021,877	0	6,021,877	0	6,021,877	6,284,958	0	6,284,958	6,473,507	0	6,473,507
1555 Reimbursable from Other Governments	0	1,572,452	0	1,572,452	1,611,877	0	1,611,877	0	1,611,877	1,660,233	0	1,660,233	1,710,040	0	1,710,040
1614 Miscellaneous	0	4,360,000	0	4,360,000	4,410,000	0	4,410,000	0	4,410,000	4,624,725	0	4,624,725	4,763,467	0	4,763,467
7278 Asset Forfeiture	340,257	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire and Emergency Medical Services Dept. (FBO)	3,744,632	6,060,617	2,425,117	8,485,734	6,103,663	0	6,103,663	6,383,116	6,650,763	6,931,751	5,907,751	5,907,751	5,907,751	5,907,751	5,907,751
0601 FEMS Reform Fund	3,739,588	5,074,883	2,425,117	7,500,000	5,097,291	0	5,097,291	5,352,116	5,619,763	5,907,751	0	5,907,751	5,907,751	0	5,907,751
1200 Automated Ext Defib Reg Fee Fund	5,044	1,000	0	1,000	1,000	0	1,000	1,000	1,000	1,000	0	1,000	1,000	0	1,000
1555 Reimbursable from Other Governments	0	456,734	0	456,734	477,372	0	477,372	500,000	500,000	500,000	0	500,000	500,000	0	500,000
1613 Other Revenue (CPR Training)	0	28,000	0	28,000	28,000	0	28,000	30,000	30,000	30,000	0	30,000	30,000	0	30,000
6100 Special Events	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000	0	500,000	500,000	0	500,000
District of Columbia National Guard (FKO)	130,222	147,514	0	147,514	147,514	0	147,514	147,514	147,514	147,514	0	147,514	147,514	0	147,514
1555 Reimbursable from Other Governments	130,222	147,514	0	147,514	147,514	0	147,514	147,514	147,514	147,514	0	147,514	147,514	0	147,514
Department of Corrections (FLO)	10,855,278	22,250,577	2,266,461	24,517,038	14,590,903	0	14,590,903	14,548,574	14,548,574	14,548,574	0	14,548,574	14,548,574	0	14,548,574
0600 Corrections Trustee Reimbursement	10,674,785	20,050,577	2,217,796	22,268,373	12,342,238	0	12,342,238	12,342,238	12,342,238	12,342,238	0	12,342,238	12,342,238	0	12,342,238
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	0	2,000,000	2,000,000	0	2,000,000
0602 Welfare Account	71,076	200,000	48,665	248,665	248,665	0	248,665	248,665	248,665	248,665	0	248,665	248,665	0	248,665
0605 Correction Reimbursement - Juveniles	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of Victim Services and Justice Grants (F00)	3,689,594	312,118	2,580,164	2,892,282	1,000,000	109,432	1,094,32	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000
0620 Crime Victims Assistance Fund	3,689,594	312,118	2,580,164	2,892,282	1,000,000	109,432	1,094,32	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000
Office of Unified Communications (UCO)	18,069,995	12,312,563	12,583,940	24,896,503	12,309,100	4,814,280	17,123,380	12,200,000	12,200,000	12,200,000	12,200,000	12,200,000	12,200,000	12,200,000	12,200,000
1555 Reimbursable from Other Governments	0	95,024	0	95,024	154,100	0	154,100	100,000	100,000	100,000	0	100,000	100,000	0	100,000
1630 911 & 311 Assessments	17,398,220	11,857,539	12,583,940	24,441,479	11,800,000	4,814,280	16,614,280	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000
1631 Prepaid Wireless 911 Charges	671,775	360,000	0	360,000	355,000	0	355,000	400,000	400,000	400,000	0	400,000	400,000	0	400,000
Sub-total: Public Safety and Justice	36,829,977	47,015,840	19,855,682	66,871,522	40,173,057	4,923,712	45,096,769	40,644,161	41,100,357	41,575,550	41,575,550	41,575,550	41,575,550	41,575,550	41,575,550

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026	
	End of Year Fund Balance	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2023 Certified Fund Balance Use	FY 2023 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Resources	FY 2026 Certified Revenues
D. PUBLIC EDUCATION SYSTEM												
District of Columbia Public Library (CEO)	981,119	1,025,000	275,000	1,300,000	1,200,000	200,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
0104 Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0	0	0
0140 Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0	0	0
6108 Copies and Printing	2,670	0	0	0	0	0	0	0	0	0	0	0
6150 SID E-Rate Reimbursement	819,131	900,000	200,000	1,100,000	900,000	200,000	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
6160 Revenue Generating Activities	115,690	125,000	75,000	200,000	300,000	0	300,000	400,000	400,000	400,000	400,000	400,000
6170 Library Collections - Online Book Sales	30,447	0	0	0	0	0	0	0	0	0	0	0
Department of Employment Services (CF0)	14,134,569	64,461,715	6,829,168	71,290,883	54,750,493	2,376,167	57,126,660	52,440,592	53,606,592	54,138,592	54,138,592	54,138,592
0600 Special Purpose Revenue Fund	0	12,867	0	12,867	58,238	0	58,238	35,000	35,000	35,000	35,000	35,000
0610 Workers' Compensation Special Fund	10,705,743	0	2,000,000	2,000,000	0	2,300,000	2,300,000	0	0	0	0	0
0611 Workers' Compensation Administration Fund	0	19,294,089	1,701,003	20,995,092	20,095,589	0	20,095,589	20,084,592	20,084,592	20,084,592	20,084,592	20,084,592
0612 UI Interest/Penalties	104,978	2,552,767	0	2,552,767	5,349,415	0	5,349,415	2,600,000	2,600,000	3,250,000	3,250,000	3,250,000
0618 Wage Theft	174,122	200,000	95,350	295,350	210,000	76,167	286,167	250,000	250,000	250,000	250,000	250,000
0619 DC Jobs Trust Fund	193,805	191,992	158,008	350,000	350,000	0	350,000	150,000	150,000	150,000	150,000	150,000
0620 Universal Paid Leave Administration Fund	0	29,910,000	0	29,910,000	16,719,001	0	16,719,001	17,221,000	17,221,000	17,737,000	18,269,000	18,269,000
0624 UI Administrative Assessment	2,955,921	12,300,000	2,874,807	15,174,807	11,968,250	0	11,968,250	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000
0625 Apprenticeship Fees	0	0	0	0	0	0	0	0	0	0	0	0
District of Columbia Public Schools (GA0)	12,521,771	7,119,421	3,008,257	10,127,678	9,048,403	1,600,975	10,649,378	8,277,356	8,992,209	9,793,812	9,793,812	9,793,812
0602 ROTC	36,481	883,081	0	883,081	986,846	0	986,846	1,020,399	1,055,093	1,090,966	1,090,966	1,090,966
0607 Custodial	0	467,009	0	467,009	491,760	0	491,760	517,824	545,268	574,168	574,168	574,168
0609 Security	0	1,086,674	0	1,086,674	1,230,115	0	1,230,115	1,392,490	1,576,299	1,784,370	1,784,370	1,784,370
0611 Cafeteria	0	1,305,250	0	1,305,250	1,435,775	0	1,435,775	1,579,353	1,737,288	1,911,017	1,911,017	1,911,017
0613 Vending Machine Sales	0	71,941	0	71,941	81,725	0	81,725	92,840	105,466	119,809	119,809	119,809
0621 Parking Fees	0	189,561	0	189,561	202,262	0	202,262	215,813	230,273	245,701	245,701	245,701
0633 DHHS Afterschool Program - Copayment	1,614,609	638,599	0	638,599	638,599	0	638,599	923,127	1,147,447	1,411,360	1,411,360	1,411,360
0634 E-Rate Education Fund	146,930	0	0	0	0	0	0	0	0	0	0	0
0640 DCPS Nonprofit School Food Service	10,587,405	1,927,306	3,008,257	4,935,563	3,431,321	1,600,975	5,032,296	1,985,510	2,045,075	2,106,421	2,106,421	2,106,421
0641 DCPS School Facility Fund	136,346	550,000	0	550,000	550,000	0	550,000	550,000	550,000	550,000	550,000	550,000
District of Columbia Public Charter School Board (GB0)	6,242,320	10,587,860	0	10,587,860	13,100,480	1,000,000	14,100,480	0	0	0	0	0
6632 Administrative Fees	6,242,320	10,587,860	0	10,587,860	13,100,480	1,000,000	14,100,480	0	0	0	0	0

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

	FY 2021		FY 2022		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026	
	End of Year Fund Balance	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2023 Certified Fund Balance Use	FY 2023 Certified Resources	FY 2023 Certified Revenues	FY 2023 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues	FY 2025 Certified Revenues	FY 2026 Certified Revenues	FY 2026 Certified Revenues	
D. PUBLIC EDUCATION SYSTEM (continued)																
Office of the State Superintendent of Education (GDO)																
0603	State Superintendent of Education Fees	21,972,773	1,730,000	268,522	1,998,522	1,655,000	0	1,655,000	310,000	1,545,000	310,000	1,545,000	310,000	1,545,000	310,000	1,545,000
0610	Charter School Credit Enhancement Fund	20,795,381	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0618	Student Residency Verification Fund	1,016,117	720,000	268,522	988,522	720,000	0	720,000	720,000	720,000	720,000	720,000	720,000	720,000	720,000	720,000
0620	Child Development Facilities Fund	161,275	200,000	0	200,000	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
6007	Site Evaluation	0	500,000	0	500,000	525,000	0	525,000	525,000	415,000	415,000	415,000	415,000	415,000	415,000	415,000
District of Columbia State Athletics Commission (GLO)																
0619	State Athletic Acts Program & Office Fund	101,163	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Department of Parks and Recreation (HA0)																
0602	Enterprise Fund Account	1,513,389	2,058,598	1,195,615	3,254,213	2,058,598	0	2,058,598	2,058,598	2,900,000	2,900,000	3,000,000	3,000,000	3,100,000	3,100,000	3,100,000
Sub-total: Public Education Systems																
		57,467,104	87,082,594	11,576,561	98,659,156	81,912,974	5,177,142	87,090,116	87,090,116	66,662,948	66,662,948	68,643,801	68,643,801	70,077,403	70,077,403	70,077,403

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

	FY 2021		FY 2022		FY 2022		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026		
	End of Year Fund Balance	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2023 Certified Fund Balance Use	FY 2023 Certified Resources	FY 2023 Certified Revenues	FY 2023 Certified Fund Balance Use	FY 2023 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources
E. HUMAN SUPPORT SERVICES																			
Department of Health (HCO)	18,193,521	18,975,917	7,075,605	26,061,522	17,225,643	8,603,597	25,829,240	25,605,276	26,146,978	26,697,625									
0605 SHPDA Fees	1,363,513	860,983	200,000	1,060,983	854,399	854,343	1,708,743	1,232,608	1,257,260	1,282,406									
0606 Vital Records Revenue	0	2,753,889	0	2,753,889	2,521,249	0	2,521,249	2,752,500	2,807,550	2,863,701									
0632 Pharmacy Protection	2,634,711	1,728,782	2,435,170	4,163,951	2,430,232	112,680	2,542,912	2,629,584	2,682,176	2,735,819									
0633 Radiation Protection	0	140,863	0	140,863	257,833	0	257,833	241,778	246,614	251,546									
0641 Other Medical Licenses and Fees	0	596,724	0	596,724	596,724	0	596,724	608,659	620,832	633,249									
0643 Board of Medicine	12,227,038	8,799,348	4,406,362	13,205,710	6,674,803	7,590,374	14,265,177	14,132,305	14,414,951	14,703,250									
0644 Non-Lapsing Spay and Neutering Fund	696	0	0	0	0	0	0	0	0	0									
0655 SHPDA Admission Fee	133,901	468,070	0	468,070	375,956	0	375,956	473,939	483,417	493,086									
0656 EMS Fees	0	258,413	0	258,413	181,200	0	181,200	211,308	215,534	219,845									
0661 ICF/MR Fees and Fines	84,362	230,000	34,074	264,074	230,000	46,200	276,200	79,558	81,149	82,772									
0662 Civic Monetary Penalties	1,717,747	0	0	0	0	0	0	0	0	0									
0673 DOH - Regulatory Enforcement Fund	25,547	0	0	0	0	0	0	0	0	0									
0676 Communicable and Chronic Disease Fund	(523)	3,138,845	0	3,138,845	3,103,246	0	3,103,246	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									
Department of Health Care Finance (HTO)	8,282,733	4,527,918	2,506,319	7,034,236	5,086,460	600,000	5,686,460	3,956,601	4,035,936	4,117,651									
0631 Medicaid Collections - 3rd Party Liability	2,694,913	2,500,000	1,363,084	3,863,084	2,519,000	0	2,519,000	1,312,118	1,312,118	1,312,118									
0632 Bill of Rights - Grievance and Appeals	854,398	1,984,499	539,964	2,524,463	2,524,542	0	2,524,542	2,600,278	2,678,286	2,758,635									
0633 Medicaid Recovery Audit Contractor	1,401	0	0	0	0	0	0	0	0	0									
0634 Assessment Fund	42,918	43,419	3,270	46,688	42,918	0	42,918	44,206	45,532	46,898									
0635 Individual Insurance Market Affordability & Stability	4,689,103	0	600,000	600,000	0	600,000	600,000	0	0	0									
Department of Human Services (JAO)	603,995	900,000	0	900,000	796,427	0	796,427	796,297	796,297	796,297									
0603 SSI Payback	603,995	800,000	0	800,000	696,427	0	696,427	696,297	696,297	696,297									
0613 Food Stamps Collection - Fraud	0	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000									

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

	FY 2021	FY 2022		FY 2023		FY 2024	FY 2025	FY 2026		
	End of Year Fund Balance	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Revenues	Certified Revenues		
E. HUMAN SUPPORT SERVICES (continued)										
Department on Disabilities Services (JMO)										
0610 Vocational Rehab. Service Reimbursement	3,093,854	13,480,760	1,273,854	14,754,614	12,715,012	0	12,715,012	11,100,000	11,150,000	11,200,000
0611 Cost of Care - Non-Medicare Clients	3,093,854	12,180,760	1,273,854	13,454,614	11,415,012	0	11,415,012	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
Department of Youth Rehabilitation Service (JZO)										
0622 US Marshall Detention Services Agreement	0	60,000	0	60,000	0	0	0	0	0	0
Child and Family Services Agency (RL0)										
0601 H.U.M.N. - Human Res. - ES	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	0	0	0
Department of Behavioral Health (RMO)										
0610 DMH Federal Beneficiary Reimbursement	172,136	2,686,962	0	2,686,962	2,673,080	0	2,673,080	2,864,080	2,864,080	2,864,080
0629 Agreements with Independent Agencies	0	2,144,962	0	2,144,962	2,098,080	0	2,098,080	2,289,080	2,289,080	2,289,080
0640 DMH Medicare and 3rd Party Reimbursement	74,995	17,000	0	17,000	50,000	0	50,000	50,000	50,000	50,000
0641 DMH Enterprise Fund	97,141	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
Sub-total: Human Support Services	30,346,240	41,631,557	10,855,778	52,487,335	39,496,621	9,203,597	48,700,218	44,322,254	44,993,291	45,675,652

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

	FY 2021											
	End of Year Fund Balance	FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		
		Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	
Dept. of Consumer and Regulatory Affairs (CRO)	16,125,301	37,022,467	5,723,269	42,745,735	24,063,500	4,709,370	28,772,869	24,482,161	24,482,161	24,482,161	24,482,161	0
6006 Nuisance Abatement	3,313,459	5,678,748	1,747,702	7,426,450	0	0	0	0	0	0	0	0
6008 Real Estate Guarantee and Education Fund	1,486,725	70,000	160,250	230,250	70,000	286,000	356,000	100,000	100,000	100,000	100,000	100,000
6009 Real Estate Appraisal Fee	13,033	33,415	2,955	36,370	33,422	10,078	43,500	43,500	43,500	43,500	43,500	43,500
6010 OPLA - Special Account	3,626,508	2,854,700	999,801	3,854,501	5,384,000	1,418,829	6,802,829	5,384,000	5,384,000	5,384,000	5,384,000	5,384,000
6013 Basic Business License Fund	2,657,607	11,487,030	655,014	12,142,044	11,403,106	1,199,718	12,602,823	11,410,000	11,410,000	11,410,000	11,410,000	11,410,000
6021 DC Combat Sports Commission Fund	134,836	69,900	63,829	133,729	69,562	71,007	140,570	69,000	69,000	69,000	69,000	69,000
6030 Green Building Fund	1,295,312	1,970,474	597,418	2,567,893	0	0	0	0	0	0	0	0
6040 Corporate Recordation Fund	3,196,345	6,049,899	1,285,485	7,335,384	6,038,312	1,533,029	7,571,342	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000
6045 Vending Regulations Fund	401,476	971,315	210,814	1,182,129	1,065,096	190,709	1,255,806	1,175,661	1,175,661	1,175,661	1,175,661	1,175,661
6050 Expedited Building Permit Review Program	0	7,836,984	0	7,836,984	0	0	0	0	0	0	0	0
Department of Buildings (DUO)	0	0	0	0	13,609,002	2,183,855	15,792,857	13,756,000	13,756,000	13,756,000	10,756,000	10,756,000
6006 Nuisance Abatement	0	0	0	0	6,032,939	1,565,762	7,598,701	6,032,000	6,032,000	6,032,000	6,032,000	6,032,000
6030 Green Building Fund	0	0	0	0	1,051,310	618,093	1,669,403	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
6050 Expedited Building Permit Review Program	0	0	0	0	6,524,753	0	6,524,753	6,524,000	6,524,000	6,524,000	3,524,000	3,524,000
Public Service Commission (DHO)	566,071	17,182,034	268,236	17,450,270	18,229,539	18,236	18,247,775	19,141,539	20,098,539	20,098,539	20,598,000	20,598,000
0631 Operating - Utility Assessment	527,835	17,182,034	250,000	17,432,034	18,229,539	0	18,229,539	19,141,539	20,098,539	20,098,539	20,598,000	20,598,000
0661 Allocation from PJM Settlement Fund	38,236	0	18,236	18,236	0	18,236	18,236	0	0	0	0	0
Office of the People's Counsel (DJ0)	1,672,463	10,135,292	200,000	10,335,292	11,267,128	0	11,267,128	12,524,197	13,024,000	13,024,000	13,524,000	13,524,000
0631 Advocate for Consumers	1,672,463	10,135,292	200,000	10,335,292	11,267,128	0	11,267,128	12,524,197	13,024,000	13,024,000	13,524,000	13,524,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

	FY 2021																
	End of	FY 2022		FY 2022		FY 2023		FY 2023		FY 2024		FY 2025		FY 2026			
	Year Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified		
Balance	Revenues	Resources	Balance Use	Revenues	Resources	Balance Use	Revenues	Resources	Balance Use	Revenues	Resources	Balance Use	Revenues	Resources	Balance Use	Revenues	Resources
F. OPERATIONS AND INFRASTRUCTURE (continued)																	
District Department of Transportation (KAO)	33,770,940	18,818,400	19,845,390	1,026,990	20,729,000	0	20,729,000	20,729,000	0	20,729,000	20,729,000	20,729,000	20,729,000	20,729,000	20,729,000	20,729,000	20,729,000
6000 General "O" Type Revenue Sources	0	250,000	250,000	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
6030 DC Circulator Bus System	0	1,600,000	1,600,000	0	1,600,000	0	1,600,000	1,600,000	0	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
6031 DC Circulator Bus System - NPS Mall Route	2,011,204	300,000	900,000	600,000	900,000	0	900,000	900,000	0	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
6140 Tree Fund	1,388,091	1,048,000	1,048,000	0	2,179,000	0	2,179,000	2,179,000	0	2,179,000	2,179,000	2,179,000	2,179,000	2,179,000	2,179,000	2,179,000	2,179,000
6555 Mall Tunnel Lighting	0	235,000	235,000	0	220,000	0	220,000	220,000	0	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000
6901 DDOT Enterprise Fund - Non-Tax Revenues	426,990	4,805,400	5,232,390	426,990	4,000,000	0	4,000,000	4,000,000	0	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
6903 Bicycle Sharing Fund	5,713,461	7,200,000	7,200,000	0	7,200,000	0	7,200,000	7,200,000	0	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000
6905 Parking Meter Pay by Phone Transaction Fee	0	2,880,000	2,880,000	0	3,130,000	0	3,130,000	3,130,000	0	3,130,000	3,130,000	3,130,000	3,130,000	3,130,000	3,130,000	3,130,000	3,130,000
6909 Transportation Infrastructure Mitigation	231,951	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6910 Vision Zero Pedestrian and Bicycle Safety	1,167,523	500,000	500,000	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
6913 PEPCO Cost-Sharing Fund (DC PLUG)	22,831,720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Washington Metropolitan Area Transit Authority (KE0)																	
0601 Parking Meter WMATA	0	28,000,000	28,000,000	0	20,500,000	0	20,500,000	20,500,000	0	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000
Department of Energy and Environment (KG0)																	
0602 Air Quality Construction Permits	1,374,091	370,000	482,459	112,459	715,000	455,558	455,558	1,170,558	1,170,558	380,000	380,000	380,000	380,000	380,000	380,000	380,000	380,000
0603 Fishing License	154,285	90,000	182,911	92,911	88,000	46,549	46,549	134,549	134,549	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
0607 Underground Storage Tank Fine	0	315,862	315,862	0	475,188	0	475,188	475,188	0	335,000	335,000	340,000	340,000	345,000	345,000	345,000	345,000
0609 LUST Trust Fund	221,383	0	45,000	45,000	0	45,000	45,000	45,000	0	0	0	0	0	0	0	0	0
0634 Soil Erosion/Sediment Control	469,116	1,376,000	1,671,961	295,961	1,682,375	100,000	1,682,375	1,782,375	100,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
0645 Pesticide Product Registration	1,543,066	2,600,000	3,300,000	700,000	2,866,215	537,944	537,944	3,404,160	3,404,160	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
0646 Storm Water Fees	1,327,534	2,215,721	3,207,936	992,215	2,161,500	231,065	231,065	2,392,565	2,392,565	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
0647 Mold Assessment and Remediation Fund	79,706	28,775	68,600	39,825	31,596	40,000	40,000	71,596	71,596	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
0650 Product Stewardship Fund	157,856	113,906	142,906	29,000	239,546	35,000	35,000	274,546	274,546	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
0654 Storm Water Permit Review	23,753,347	12,500,000	16,761,532	4,261,532	16,107,154	1,674,653	1,674,653	17,781,806	17,781,806	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
0655 Storm Water In Lieu Fee	10,181	10,000	10,000	0	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
0662 Renewable Energy Development Fund	3,882,831	20,740,240	20,820,397	80,157	10,000,000	1,760,252	1,760,252	11,760,252	11,760,252	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

FY 2021		FY 2022	FY 2022	FY 2022	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026
Year	End of	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023
Balance	Year Fund	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
	Balance	Revenues	Revenues	Balance Use	Revenues	Revenues	Balance Use	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues
F. OPERATIONS AND INFRASTRUCTURE (continued)														
Department of Energy and Environment (KGO) (continued)														
0663	Clean Land Fund/Brownfield Revitalization	30,993,543	0	2,131,878	2,131,878	0	3,741,234	3,741,234	3,741,234	100,000	100,000	100,000	100,000	100,000
0667	Wetlands Fund	1,815,468	300,000	0	300,000	705,000	0	705,000	705,000	300,000	300,000	300,000	300,000	300,000
0668	Lead Poisoning Prevention Fund	0	110,000	0	110,000	135,000	0	135,000	135,000	222,500	222,500	225,500	225,500	227,500
0670	Anacostia River Clean Up Fund	1,258,405	2,294,013	527,579	2,821,592	2,145,144	500,000	2,645,144	2,645,144	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
0674	Hazardous Generator Fees	0	40,800	0	40,800	370,000	0	370,000	370,000	200,000	200,000	200,000	200,000	200,000
0680	Payments from Independent Agencies	0	126,343	0	126,343	130,269	0	130,269	130,269	50,000	50,000	50,000	50,000	50,000
6201	Economy II	(7,424)	43,501	0	43,501	43,109	0	43,109	43,109	45,000	45,000	45,000	45,000	45,000
6202	Residential Aid Discount (RAD)	(63,136)	228,063	0	228,063	246,705	0	246,705	246,705	225,000	225,000	225,000	225,000	225,000
6203	Residential Essential Services (RES)	(63,176)	228,063	0	228,063	245,279	0	245,279	245,279	220,000	220,000	220,000	220,000	220,000
6204	WASA Utility Discount Program	(113,124)	231,455	0	231,455	250,256	0	250,256	250,256	225,000	225,000	225,000	225,000	225,000
6400	DC Municipal Aggregation Program	39,240	112,000	52,248	164,248	110,000	54,830	164,830	164,830	130,000	130,000	130,000	130,000	130,000
6500	Benchmarking Enforcement Fund	58,497	45,000	0	45,000	37,725	0	37,725	37,725	45,000	45,000	45,000	45,000	45,000
6700	Sustainable Energy Trust Fund	3,186,636	40,935,623	0	40,935,623	42,744,908	257,154	43,002,062	43,002,062	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000
6800	Energy Assistance Trust Fund	366,199	4,850,000	158,980	5,008,980	4,633,393	0	4,633,393	4,633,393	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
6900	Special Energy Assessment Fund	55,162	3,000,000	0	3,000,000	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Department of Public Works (KT0)		4,145,380	13,242,909	1,306,818	14,549,727	10,920,143	916,672	11,836,815	11,836,815	11,243,463	11,243,463	11,343,463	11,343,463	11,443,463
6000	General "O" Type Revenue Sources	0	1,153,002	0	1,153,002	1,153,002	0	1,153,002	1,153,002	1,200,000	1,200,000	1,300,000	1,300,000	1,400,000
6010	Super Can Program	223,613	245,000	80,000	325,000	250,000	143,613	393,613	393,613	250,000	250,000	250,000	250,000	250,000
6052	Solid Waste Diversion Fund	1,320	793,707	0	793,707	793,463	0	793,463	793,463	793,463	793,463	793,463	793,463	793,463
6082	Solid Waste Disposal Fee Fund	3,920,447	9,551,200	1,226,818	10,778,018	7,100,000	773,059	7,873,059	7,873,059	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
6591	Clean City Fund	0	1,500,000	0	1,500,000	1,623,678	0	1,623,678	1,623,678	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Department of Motor Vehicles (KVO)		1,562,964	8,778,352	208,098	8,986,450	8,012,500	1,317,450	9,329,950	9,329,950	8,012,500	8,012,500	8,012,500	8,012,500	8,012,500
6000	General "O" Type Revenue Sources	0	3,097,552	0	3,097,552	2,800,000	0	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
6100	Fee - Out-of-State Vehicle Registration	0	12,000	0	12,000	12,500	0	12,500	12,500	12,500	12,500	12,500	12,500	12,500
6258	Motor Vehicle Inspection Station	1,562,964	5,668,800	208,098	5,876,898	5,200,000	1,317,450	6,517,450	6,517,450	5,200,000	5,200,000	5,200,000	5,200,000	5,200,000
Alcoholic Beverage Regulation Administration (LO0)		2,591,464	8,836,274	109,158	8,945,433	6,838,897	2,276,248	9,115,144	9,115,144	2,498,042	2,498,042	8,945,433	8,945,433	2,498,042
6017	ABC - Import and Class License Fees	2,307,257	8,330,273	109,158	8,439,431	6,153,251	1,992,041	8,145,292	8,145,292	1,992,041	1,992,041	8,439,431	8,439,431	1,992,041
6020	Medical Cannabis Administration Fund	284,207	506,001	0	506,001	685,646	284,207	969,853	969,853	506,001	506,001	506,001	506,001	506,001

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2022-2026

	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026	
	End of Year Fund Balance	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use
F. OPERATIONS AND INFRASTRUCTURE (continued)												
Department of Insurance, Securities, and Banking (SRO)	15,094,834	28,277,664	4,052,721	32,330,386	33,225,107	2,000,000	35,225,107	35,221,531	37,165,583	37,328,216		
2100 HMO Assessment	321,082	927,341	304,353	1,231,693	1,323,287	0	1,323,287	1,455,616	1,601,177	1,761,295		
2200 Insurance Assessment	2,164,950	8,093,392	1,748,369	9,841,761	10,395,696	0	10,395,696	11,019,438	11,680,605	10,488,931		
2350 Securities and Banking Fund	0	16,440,805	0	16,440,805	18,204,807	0	18,204,807	19,115,048	20,070,800	21,074,340		
2800 Captive Insurance	0	2,816,126	0	2,816,126	3,301,316	0	3,301,316	3,631,429	3,813,001	4,003,651		
2910 Foreclosure Mediation Fund	6,900	0	0	0	0	0	0	0	0	0		
2950 Capital Access Fund	4,420,374	0	0	0	0	0	0	0	0	0		
2951 Loan Participation Fund	8,181,528	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	0	0		
Department of For-Hire Vehicles (TCO)	4,177,175	7,297,310	1,500,000	8,797,310	7,992,777	2,650,000	10,642,777	8,790,054	9,667,060	10,631,766		
2100 Justice Department Fingerprints	0	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000		
2400 Public Vehicles for Hire Consumer Service	4,177,175	7,277,310	1,500,000	8,777,310	7,972,777	2,650,000	10,622,777	8,770,054	9,647,060	10,611,766		
Sub-total: Operations and Infrastructure	150,206,279	270,496,067	23,915,035	294,411,102	264,570,954	25,551,069	290,122,022	291,527,987	302,361,238	295,147,648		
G. FINANCING AND OTHER												
DSO 6462 Public Space Rental Fees for Debt Service	0	8,089,000	0	8,089,000	8,412,000	0	8,412,000	8,749,000	9,098,000	0		
EZO 6100 Convention Center Hotel Ground Lease Payment	0	4,305,546	0	4,305,546	4,400,269	0	4,400,269	4,497,074	4,596,010	4,697,122		
KZO 6330 Transfer Dedicated Capital Revenue (ROW)	0	0	0	0	2,824,997	0	2,824,997	11,685,279	21,261,081	22,511,757		
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	2,000,000	0	2,000,000	0	0	0	0	0	0		
PAO 0667 Wetlands Fund	0	500,000	0	500,000	670,000	0	670,000	0	0	0		
PAO 0670 Anacostia River Clean Up Fund	0	350,000	0	350,000	0	0	0	0	0	0		
PAO 6140 Tree Fund - Paygo	0	452,000	0	452,000	452,000	1,388,091	1,840,091	452,000	452,000	452,000		
PAO 6330 Local Transportation Revenue (ROW) - Paygo	0	45,209,350	0	45,209,350	42,222,949	0	42,222,949	33,362,667	23,786,865	22,536,189		
PAO 6331 Gas Surcharge Revenue - Paygo	0	11,788,000	0	11,788,000	11,034,000	0	11,034,000	11,333,000	11,592,000	11,808,000		
PAO 6903 Bicycle Sharing Fund	0	0	0	0	0	5,713,461	5,713,461	0	0	0		
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	47,130,000	0	47,130,000	54,316,412	0	54,316,412	16,282,461	0	0		
Sub-total: Financing and Other	0	125,423,896	0	125,423,896	129,932,627	7,101,552	137,034,179	94,862,481	76,385,956	67,605,068		
District-Wide Total	325,307,237	726,601,005	92,543,231	819,144,236	729,617,222	64,876,800	794,494,022	712,034,269	710,166,103	699,504,663		

Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2020 and 2021

	Type	Classification	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance	FY 2021 Actual Revenue	FY 2021 End of Year Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT (continued)						
CB0 OFFICE OF THE ATTORNEY GENERAL	Non-Lapsing	Committed	6,167,284	10,122,807	2,326,419	7,596,971
0603 CHILD SUPPORT - TANF /AFDC COLLECTIONS	Non-Lapsing	Committed				
0604 CHILD SUPPORT-REIMBURSEMENTS & FEES	Non-Lapsing	Committed				
0605 CHILD SUPPORT - INTEREST INCOME	Non-Lapsing	Committed	2,428			2,428
0615 NUISANCE ABATEMENT FUND	Semi Lapsing	Committed	18,100	29,000	7,900	36,900
0616 LITIGATION SUPPORT FUND	Semi Lapsing	Committed	9,135,277	10,595,748	29,894,819	19,660,417
0617 ATTORNEY GENERAL RESTITUTION FUND	Non-Lapsing	Committed	3,584,786	3,301,377	43,043	1,204,313
P00 OFFICE OF CONTRACTING AND PROCUREMENT	Lapsing	Not Applicable	268,076		217,090	
0699 O TYPE COVID-19 EXPENSES	Lapsing	Not Applicable	1,037,682		5,423,529	
4010 DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing	Not Applicable	132,503		238,306	
4011 ASSESSMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable				
0640 SUBROGATION FUND	Non-Lapsing	Committed	4,011,825	386,825	723,860	155,063
1240 CAPTIVE INSURANCE FUND	Non-Lapsing	Committed	70,128	696,443	69,431	185,364
T00 OFFICE OF THE CHIEF TECHNOLOGY OFFICER	Non-Lapsing	Committed	10,449,875	181,835	12,411,461	2,650,368
1200 SERVUS PROGRAM	Lapsing	Not Applicable	103,223		829,175	
V40 OFFICE OF VETERANS AFFAIRS	Non-Lapsing	Committed	7,878	33,546	21,372	39,918
0600 OFFICE OF VETERANS AFFAIRS FUND	Non-Lapsing	Committed				
ECONOMIC DEVELOPMENT AND REGULATION						
B00 OFFICE OF PLANNING	Non-Lapsing	Committed	113,726	40,851	42,921	41,851
2001 HISTORIC LANDMARK & HISTORIC DISTRICT FILING FEES	Non-Lapsing	Committed				
2002 REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable				
BX0 COMMISSION ON THE ARTS AND HUMANITIES	Non-Lapsing	Committed	65,001		2,500,000	2,565,001
0600 ARTS AND HUMANITIES ENTERPRISE FUND	Non-Lapsing	Committed				
C10 OFFICE OF CABLE TV, FILM, MUSIC & ENTERTAINMENT	Non-Lapsing	Committed	11,827,908	570,610	10,978,356	852,726
0600 SPECIAL PURPOSE REVENUE	Non-Lapsing	Committed				
0610 PRODUCTION SUPPORT	Inactive Lapsing	Not Applicable				
CO0 OFFICE OF THE TENANT ADVOCATE	Non-Lapsing	Committed	471,499	297,113	453,333	298,719
6000 RENTAL UNIT FEE FUND	Non-Lapsing	Committed				
DB0 DEPT. OF HOUSING AND COMMUNITY DEVELOPMENT	Non-Lapsing	Committed	1,378,347	210,521	1,853,260	466,818
0602 HOME PURCHASE ASSISTANCE PROGRAM REPAYMENT	Non-Lapsing	Committed				
0610 DHCB UNIFIED FUND	Non-Lapsing	Committed	1,885,260	3,822,937	2,783,692	4,193,407
E80 OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	Non-Lapsing	Committed	0			0
0419 H ST RETAIL PRIORITY AREA GRANT FUND	Non-Lapsing	Committed				
0603 ST. ELIZABETHS REDEVELOPMENT FUND	Non-Lapsing	Committed	45,508	105,549	626,557	732,106
0609 INDUSTRIAL REVENUE BOND PROGRAM	Non-Lapsing	Committed	1,322,073	454,005	1,784,274	460,530
0616 WALTER REED REDEVELOPMENT FUND	Non-Lapsing	Restricted		425,928		0
0617 WALTER REED REINVESTMENT FUND	Non-Lapsing	Restricted	183,926	420,846	1,705,321	2,092,069
0632 AWC & NCR DEVELOPMENT (ED SPECIAL ACCT)	Non-Lapsing	Committed	3,663,491	5,998,648	5,452,090	4,717,116
0632 SMALL BUSINESS CAPITAL ACCESS FUND	Non-Lapsing	Committed	1,796,474	1,595,958		273,182
6160 STREETSCAPE LOAN RELIEF FUND	Non-Lapsing	Committed	20,523	20,523	5,933	2,934
ID0 BUSINESS IMPROVEMENT DISTRICTS TRANSFER	Lapsing	Not Applicable	32,471,365		34,648,048	
2003 BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Non-Lapsing	Not Applicable				

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2020 and 2021

	Type	Classification	FY 2020		FY 2021	
			Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance
PUBLIC EDUCATION SYSTEM (continued)						
GAO	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	0602 ROTC	809,451	139,621	842,169	36,481
		0607 CUSTODIAL	170,207		28,001	
		0609 SECURITY	441,214		124,910	
		0611 CAFETERIA	635,772		2,120	
		0613 VENDING MACHINE SALES	34,959		2,960	
		0621 PARKING FEES	119,135		52,233	
		0633 DHHS AFTERSCHOOL PROG-COPAYMENT	475,184	1,614,609		1,614,609
		0634 E-RATE EDUCATION FUND	68,405	146,930		146,930
		0640 DCPS NONPROFIT SCHOOL FOOD SERVICE	1,971,460	8,679,181	1,908,223	10,587,405
		0641 DCPS SCHOOL FACILITY FUND	100,166	100,166	51,880	136,346
G80	D.C. PUBLIC CHARTER SCHOOL BOARD	6632 ADMINISTRATIVE FEES	9,247,365	5,367,954	10,008,339	6,242,320
G00	STATE SUPERINTENDENT OF EDUCATION (OSSE)	0603 STATE SUPERINTENDENT OF EDUCATION FEES	239,645		307,886	
		0610 CHARTER SCHOOL CREDIT ENHANCEMENT FUND		20,795,381		20,795,381
		0618 STUDENT RESIDENCY VERIFICATION FUND	766,718	912,684	703,837	1,016,117
		0620 CHILD DEVELOPMENT FACILITIES FUND	114,920	180,248	208,728	161,275
		6007 SITE EVALUATION	492,311		553,165	
		6011 PRE-K PROGRAM ASSISTANCE FUND				
G10	D.C. STATE ATHLETICS COMMISSION	0619 STATE ATHLETICS ACTIVITIES PROG. & OFFICE FUND	90,989	48,873	52,290	101,163
HA0	DEPARTMENT OF PARKS AND RECREATION	0602 ENTERPRISE FUND ACCOUNT	892,586	1,957,149	1,840,711	1,513,389
HUMAN SUPPORT SERVICES						
HCO	DEPARTMENT OF HEALTH	0603 FISHING LICENSE	34			
		0605 SHPDA FEES	768,688	411,274	1,228,051	1,363,513
		0606 VITAL RECORDS REVENUE	2,419,262		2,343,183	
		0612 FOOD HANDLERS CERTIFICATION	203,677		251,954	
		0614 ADJUDICATION FINES	13,275		59,940	
		0632 PHARMACY PROTECTION	1,997,877	1,872,348	2,971,428	2,634,711
		0633 RADIATION PROTECTION	47,741		171,433	
		0638 ANIMAL CONTROL DOG LICENSE FEES	50,563		20,685	
		0641 OTHER MEDICAL LICENSES AND FEES	249,232		1,035	
		0643 BOARD OF MEDICINE	10,884,467	7,804,646	16,022,064	12,227,038
		0644 NON-LAPSING: SPAY AND NEUTERING FUND			696	696
		0649 HEALTH FACILITY FEE	7,730		19,845	
		0655 SHPDA ADMISSION FEE	534,898	133,901	293,844	133,901

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2020 and 2021

	Type	Classification	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance	FY 2021 Actual Revenue	FY 2021 End of Year Fund Balance
HUMAN SUPPORT SERVICES (continued)						
	Lapsing	Not Applicable	262,875		10,065	
0656	EMS FEES	Not Applicable				
0661	ICF / MR FEES & FINES	Committed	198,001	239,376	275,043	84,362
0662	CIVIC MONETARY PENALTIES	Restricted	12,036	1,553,537	164,209	1,717,747
0673	DOH - REGULATORY ENFORCEMENT FUND	Committed	14,299	21,297	18,213	25,547
0676	COMMUNICABLE AND CHRONIC DISEASE FUND	Committed	3,310,168		2,388,949	(523)
0678	COMMUNITY HEALTHCARE FINANCING FUND	Restricted		6,530		6,530
HTO	DEPARTMENT OF HEALTH CARE FINANCE					
0631	MEDICAID COLLECTIONS - 3RD PARTY LIABILITY	Committed	1,296,162	2,555,184	652,313	2,694,913
0632	BILL OF RIGHTS - GRIEVANCE AND APPEALS	Committed	1,855,339	692,366	2,441,841	854,398
0633	MEDICAID RECOVERY AUDIT CONTRACTOR	Committed	1,401	1,401		1,401
0634	ASSESSMENT FUND	Committed	15,344	42,918		42,918
0635	INDIVIDUAL INSURANCE MARKET AFFORDABILITY & STABILITY	Committed	2,276,805	2,276,805	2,412,298	4,689,103
0653	DC GENERAL COLLECTIONS	Not Applicable				
JAO	DEPARTMENT OF HUMAN SERVICES					
0603	SSI PAYBACK	Committed	735,985	147,127	456,869	603,995
0613	FOOD STAMPS COLLECTION - FRAUD	Not Applicable	19,531		111,908	
0629	AGREEMENT WITH INDEPENDENT AGENCIES	Not Applicable				
JMO	DEPARTMENT ON DISABILITY SERVICES					
0610	VOCATIONAL REHAB. SERVICE REIMBURSEMENT	Not Applicable	99,912		95,862	
0611	COST OF CARE - NON-MEDICAID CLIENTS	Restricted	13,672,867	3,093,854	10,779,048	3,093,854
0616	RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Restricted	1,342,035		560,537	
RLO	CHILD AND FAMILY SERVICES AGENCY					
0601	H.U.M.A.N. - HUMAN RES. - ES	Restricted	589,853		745,757	
RMO	DEPARTMENT OF BEHAVIORAL HEALTH					
0610	DMH FEDERAL BENEFICIARY REIMBURSEMENT	Not Applicable	1,813,883		2,442,495	
0629	AGREEMENT WITH INDEPENDENT AGENCIES	Committed	0	36,943	38,053	74,995
0640	DMH MEDICARE AND 3RD PARTY REIMBURSEMENT	Restricted	479,355	97,141	469,947	97,141
0641	DMH ENTERPRISE FUND	Not Applicable	1,600		7,661	

Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2020 and 2021

	Type	Classification	FY 2020	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021
			Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance
OPERATIONS AND INFRASTRUCTURE			252,229,388	121,330,113	270,775,761	150,206,279		
CR0 DEPT. OF CONSUMER AND REGULATORY AFFAIRS	Non-Lapsing	Committed	5,269,818	2,715,202	4,301,881	3,313,459		
6006 NUISANCE ABATEMENT	Non-Lapsing	Committed	553,847	1,203,250	62,293	1,486,725		
6008 REAL ESTATE GUARANTEE AND EDUCATION FUND	Non-Lapsing	Committed	296,715	122,652	15,050	13,033		
6009 REAL ESTATE APPRAISAL FEE	Non-Lapsing	Committed	4,114,007	1,266,579	6,155,585	3,626,508		
6010 OPLA - SPECIAL ACCOUNT /1	Lapsing	Not Applicable	19,532					
6011 SPECIAL EVENTS REVOLVING	Non-Lapsing	Committed	12,818,970	2,370,023	11,750,561	2,657,607		
6013 BASIC BUSINESS LICENSE FUND	Repealed	Not Applicable	87,500					
6014 FIRE PROTECTION SPECIAL REVOLVING	Non-Lapsing	Committed						
6020 BOARD OF ENGINEERS FUND /1	Non-Lapsing	Committed						
6021 DC COMBAT SPORTS COMMISSION FUND	Non-Lapsing	Committed	217,258	163,467	17,370	134,836		
6030 GREEN BUILDING FUND	Non-Lapsing	Committed	1,917,432	1,170,574	1,853,673	1,295,312		
6040 CORPORATE RECORDATION FUND	Non-Lapsing	Committed	6,337,532	1,082,564	7,346,583	3,196,345		
6045 VENDING REGULATIONS FUND	Non-Lapsing	Committed	357,573	477,715	168,971	401,476		
6050 EXPEDITED BUILDING PERMIT REVIEW PROGRAM	Lapsing	Not Applicable	7,702,307		5,877,347			
DHO PUBLIC SERVICE COMMISSION	Non-Lapsing	Committed	15,475,404	1,458,970	14,766,691	527,835		
0631 OPERATING - UTILITY ASSESSMENT	Non-Lapsing	Restricted	38,236			38,236		
DJO OFFICE OF THE PEOPLE'S COUNSEL	Non-Lapsing	Committed	9,237,666	560,621	9,806,365	1,672,463		
0661 ALLOCATION FROM PJM SETTLEMENT FUND	Non-Lapsing	Committed	200,288		1,129,469			
KAO DISTRICT DEPARTMENT OF TRANSPORTATION	Non-Lapsing	Committed	721,387		0			
6000 GENERAL "O" TYPE REVENUE SOURCES	Non-Lapsing	Committed	600,020	991,227	1,133,070	2,011,204		
6030 DC CIRCULATOR BUS SYSTEM	Non-Lapsing	Committed	1,216,017	509,384	1,881,706	1,388,091		
6031 DC CIRCULATOR FUND - NPS MALL ROUTE	Lapsing	Not Applicable	183,998		231,380			
6140 TREE FUND	Non-Lapsing	Committed	4,461,123	2,084,983	4,059,909	426,990		
6555 MALL TUNNEL LIGHTING	Non-Lapsing	Restricted	6,972,039	5,624,543	8,119,901	5,713,461		
6901 DDOT ENTERPRISE FUND-NON-TAX REVENUES	Lapsing	Not Applicable	2,181,293		2,000,000			
6903 BICYCLE SHARING FUND	Non-Lapsing	Committed						
6905 PARKING METER PAY BY PHONE TRANSACTION FEE	Non-Lapsing	Committed	231,951			231,951		
6909 TRANSPORTATION INFRASTRUCTURE MITIGATION	Non-Lapsing	Committed	368,880		500,000	1,167,523		
6910 VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non-Lapsing	Restricted	3,595,875	23,985,474	(1,153,754)	22,831,720		
6913 PEPCO COST-SHARING FUND (DC PLUG)	Non-Lapsing	Committed	27,513,415		17,299,562			
KEO WASHINGTON METRO. AREA TRANSIT AUTHORITY	Non-Lapsing	Committed						
0601 PARKING METER WIMATA	Non-Lapsing	Committed						
6501 WIMATA OPERATIONS SUPPORT FUND	Non-Lapsing	Committed						

(Continued on next page)

Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2020 and 2021

	Type	Classification	FY 2020	FY 2020	FY 2021	FY 2021
			Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance
OPERATIONS AND INFRASTRUCTURE (continued)						
KGO DEPARTMENT OF ENERGY AND ENVIRONMENT	Non-Lapsing	Committed			157	1,374,091
0600 GENERAL ENFORCEMENT FINES AND FEES	Non-Lapsing	Committed	529,540	815,944	710,367	
0602 AIR QUALITY CONSTRUCTION PERMITS	Non-Lapsing	Committed	95,801	186,661	86,776	154,285
0603 FISHING LICENSE	Non-Lapsing	Committed			485,678	
0607 UNDERGROUND STORAGE TANK FINES AND FEES /2	Non-Lapsing	Committed				
0609 LUST TRUST FUND	Non-Lapsing	Restricted		259,384		221,383
0634 SOIL EROSION/SEDIMENT CONTROL	Non-Lapsing	Committed	1,314,723	652,621	1,384,649	469,116
0645 PESTICIDE PRODUCT REGISTRATION	Non-Lapsing	Committed	2,542,029	1,244,870	2,730,758	1,543,066
0646 STORM WATER FEES	Non-Lapsing	Committed	2,033,598	1,063,452	2,058,571	1,327,534
0647 MOLD ASSESSMENT AND REMEDIATION FUND	Non-Lapsing	Committed	20,332	59,825	19,881	79,706
0650 PRODUCT STEWARDSHIP FUND	Non-Lapsing	Committed	95,000	57,512	177,377	157,856
0654 STORM WATER PERMIT REVIEW	Non-Lapsing	Restricted	13,746,725	19,742,568	15,340,136	23,753,347
0655 STORMWATER IN LIEU FEE	Non-Lapsing	Restricted	10,117	10,176	5	10,181
0662 RENEWABLE ENERGY DEVELOPMENT FUND	Non-Lapsing	Committed	9,729,368	11,459,028	9,970,063	3,882,831
0663 CLEAN LAND FUND/BROWNFIELD REVITALIZATION	Non-Lapsing	Restricted	231,042	802,412	30,763,892	30,993,543
0667 WETLANDS FUND	Semi Lapsing	Restricted		1,299,271	702,667	1,815,468
0668 LEAD POISONING PREVENTION FUND /2	Non-Lapsing	Committed			232,390	
0670 ANACOSTIA RIVER CLEAN UP FUND	Non-Lapsing	Committed	1,943,481	2,195,757	2,130,638	1,258,405
0674 HAZARDOUS GENERATOR FEES /2	Non-Lapsing	Committed			362,074	
0680 PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	182,286		141,649	
6201 ECONOMY II	Non-Lapsing	Committed	45,903	(13,828)	48,955	(7,424)
6202 RESIDENTIAL AID DISCOUNT (RAD)	Non-Lapsing	Restricted	198,858	(75,116)	228,334	(63,136)
6203 RESIDENTIAL ESSENTIAL SERVICES (RES)	Non-Lapsing	Restricted	199,729	(74,246)	227,424	(63,176)
6204 WASA UTILITY DISCOUNT PROGRAM	Non-Lapsing	Restricted	155,548	(118,307)	221,537	(113,124)
6400 DC MUNICIPAL AGGREGATION PROGRAM	Non-Lapsing	Committed	110,012	52,249	106,131	39,240
6500 BENCHMARKING ENFORCEMENT FUND	Non-Lapsing	Committed	41,518	96,840	8,538	58,497
6700 SUSTAINABLE ENERGY TRUST FUND	Non-Lapsing	Committed	41,384,011	4,671,314	40,594,021	3,186,636
6800 ENERGY ASSISTANCE TRUST FUND	Non-Lapsing	Committed	4,978,700	3,325,133	5,014,678	366,199
6900 SPECIAL ENERGY ASSESSMENT FUND	Non-Lapsing	Committed	3,325,300	36,267	4,399,555	55,162
KTO DEPARTMENT OF PUBLIC WORKS	Lapsing	Not Applicable	576,042		390,745	
6010 SUPER CAN PROGRAM	Non-Lapsing	Committed	245,180	95,179	267,469	223,613
6052 SOLID WASTE DIVERSION FUND	Non-Lapsing	Committed	330,528	10,706	204,556	1,320
6072 DISTRICTS RECYCLE PROGRAM	Lapsing	Not Applicable				
6082 SOLID WASTE DISPOSAL FEE FUND	Non-Lapsing	Committed	7,336,682	3,247,076	5,001,101	3,920,447
6591 CLEAN CITY FUND	Lapsing	Not Applicable	1,277,857		871,429	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2020 and 2021

		Type	Classification	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance	FY 2021 Actual Revenue	FY 2021 End of Year Fund Balance
OPERATIONS AND INFRASTRUCTURE (continued)							
KV0	DEPARTMENT OF MOTOR VEHICLES	Lapsing	Not Applicable	2,327,617		2,764,612	
6100	FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing	Not Applicable	12,169		13,405	
6258	MOTOR VEHICLE INSPECTION STATION	Non-Lapsing	Committed	4,719,547	2,797,965	4,311,403	1,562,964
L00	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	Non-Lapsing	Committed	4,990,286	4,113,710	6,199,916	2,307,257
6020	MEDICAL CANNABIS ADMINISTRATION FUND	Non-Lapsing	Committed			687,945	284,207
SRO	DEPARTMENT OF INSURANCE, SECURITIES AND BANKING	Non-Lapsing	Committed	950,048	272,336	1,003,399	321,082
2200	INSURANCE ASSESSMENT	Non-Lapsing	Committed	8,196,708	1,725,387	8,596,060	2,164,950
2300	SECURITIES BROKER/DEALER LICENSES	Lapsing	Not Applicable	544,682		1,295,725	
2350	SECURITIES AND BANKING FUND	Lapsing	Not Applicable	14,463,741		14,871,240	
2500	INVESTMENT ADVISORS LICENSES	Lapsing	Not Applicable	588,840		599,030	
2600	SECURITIES REGISTRATION FEES	Lapsing	Not Applicable	1,811,843		1,397,342	
2800	CAPTIVE INSURANCE	Lapsing	Not Applicable	3,053,996		3,381,781	
2900	BANKING TRUST FUND	Lapsing	Not Applicable			16,500	
2910	FORECLOSURE MEDIATION FUND	Non-Lapsing	Committed	4,350	4,350	2,550	6,900
2911	FORECLOSURE MEDIATION FUND (TEMPORARY)	Non-Lapsing	Restricted				
2950	CAPITAL ACCESS FUND	Non-Lapsing	Restricted	39,433	4,415,798	4,576	4,420,374
2951	LOAN PARTICIPATION FUND	Non-Lapsing	Restricted	3,512	8,681,119	409	8,181,528
TC0	DEPARTMENT OF FOR-HIRE VEHICLES	Lapsing	Not Applicable	1,537			
2400	PUBLIC VEHICLES FOR HIRE CONSUMER SERVICE	Non-Lapsing	Committed	5,790,156	1,790,408	3,474,052	4,177,175
FINANCING AND OTHER				85,511,570	0	104,262,397	0
DS0	REPAYMENT OF LOANS AND INTEREST	Lapsing	Not Applicable	5,983,000		7,777,000	
EZ0	CONVENTION CENTER TRANSFER	Lapsing	Not Applicable	3,032,948		4,212,863	
KZ0	HIGHWAY TRANSPORTATION FUND - TRANSFER	Lapsing	Not Applicable			5,557,392	
PA0	PAY GO - CAPITAL	Inactive	Not Applicable				
0609	IRB REVENUE FOR PAYGO	Lapsing	Not Applicable				
0654	STORM WATER PERMIT REVIEW - PAYGO	Lapsing	Not Applicable				
0667	WETLANDS FUND	Lapsing	Not Applicable				
0670	ANACOSTIA RIVER CLEAN UP FUND	Lapsing	Not Applicable	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	45,209,350		39,490,554	
6331	GAS SURCHARGE REVENUE - PAYGO	Lapsing	Not Applicable			5,305,189	
6901	DDOT ENTERPRISE FUND NON-TAX REVENUES	Lapsing	Not Applicable				
6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Lapsing	Not Applicable	534,271		2,229,348	
6913	PEPCO COST SHARING FUND (DC PLUG)	Non-Lapsing	Restricted	30,000,000		39,238,051	
GRAND TOTAL				612,091,924	313,869,753	664,307,394	325,307,237

Note:
 1 Department of Consumer and Regulatory Affairs Fund 6020 (Board of Engineers Fund) was repealed and was brought into CR0 Fund 6010 (OPLA Special Account Fund) in FY 2018.
 2 Beginning in FY21 Department of Energy and Environment Funds (0607, 0668 and 0674) were restored as SPR funds. Revenue now going to those funds previously went to the Local component of the General Fund.

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2022

TAX	DESCRIPTION	RATE (As of 1/1/2022)	FY 2021 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has four property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes</p> <p>Class 2 – commercial property</p> <p>Class 3 – vacant real property</p> <p>Class 4 – blighted real property</p> <p>D.C. Code Citation: Title 47, Chapters 7-10, 13, 13A</p>	<p>Class 1 = \$0.85 per \$100 of assessed value</p> <p>Note: For Class 1 owner-occupied residential real property, the first \$78,700 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>\$2,870,163</p> <p>Amount is net of transfers to: TIF (\$18,942), PILOT (\$24,273), and Walter Reed Development (\$724) 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>\$80,479</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>\$43,073</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 six-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, food and drinks prepared for immediate on-premise consumption; off-premise alcohol sold by certain alcoholic beverage licensees; and prepaid telephone cards.</p> <p>10.25% – Liquor consumed off premises, rental vehicles, merchandise sold at the baseball stadium, tickets sold for events at the Capital One Arena, and merchandise sold at the Capital One Arena.</p> <p>14.95% – Hotels (transient accommodations)</p> <p>18% – Parking motor vehicles in commercial lots</p> <p>Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.75% from transient accommodations.</p> <p>Note: The 18% parking in commercial lots tax is dedicated to WMATA</p> <p>Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$867,477</p> <p>Amount is net of transfers to: Convention Center (\$54,932), TIF (\$4,306), PILOT (\$7,628), Ballpark Revenue (\$4,323), Healthy D.C. (\$1,818), WMATA Operations and Capital (\$218,789), Healthy Schools (\$5,590), ABRA (\$1,170), and Commission on Arts and Humanities (\$36,703) funds.</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2022 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2022)	FY 2021 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	\$6,197																								
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.	\$0.251 per cigarette (\$5.01 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a \$0.51 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.	\$22,185																								
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="899 940 1334 1192"> <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%	\$55,085
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 \$0.103 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 (\$23,618)																								
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 < \$250,000 = \$3,500 + 8.5% of excess above \$60,000 \$250,000 < \$500,000 = \$19,650 + 9.25% of excess over \$250,000 \$500,000 < \$1,000,000 = \$42,775 + 9.75% of excess above \$500,000 More than \$1,000,000 = \$91,525 + 10.75% of excess above \$1,000,000	\$2,643,213																								

Summary of Major Taxes in the District of Columbia, Fiscal Year 2022 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2022)	FY 2021 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	\$670,250
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.	\$192,807
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.	\$121,954 Amount is net of transfer to: Ballpark Revenue Fund (\$7,337).
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.	\$35,675 Amount is net of transfer to: Ballpark Revenue Fund (\$2,186).
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..	\$72,192 Amount is net of transfer to: Healthy D.C. Fund (\$58,069).

Summary of Major Taxes in the District of Columbia, Fiscal Year 2022 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2022)	FY 2021 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><i>D.C. Code Citation: Title 47, Chapter 27B.</i></p>	<p>Ballpark Fee Schedule: District gross receipts \$5 million - \$8 million = \$5,500 District gross receipts \$8 million - \$12 million = \$10,800 District gross receipts \$12 million - \$16 million = \$14,000 District gross receipts over \$16 million = \$16,500</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 (\$37,014).</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><i>D.C. Code Citation: Title 3, Chapter 13.</i></p>	<p>10% tax on privately operated sports wagering revenues, or total funds wagered less amounts paid to players</p>	<p>\$2,013</p> <p>Amount is net of transfer to: Department of Behavioral Health (Gambling Addiction) Fund (\$127)</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><i>DC Code Citation: Title 36, Chapter 6.</i></p>	<p>10% of the game of skill machine gross revenue from each game of skill machine in the District.</p>	<p>\$3</p>
HEALTHCARE PROVIDER ASSESSMENT	<p>Assessment on the net resident revenue of each nursing facility in the District.</p> <p><i>DC Code Citation: Title 47, Chapter 12C.</i></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 (\$15,453).</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><i>D.C. Code Citation: Title 44, Chapter 6A.</i></p>	<p>0.329% 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 (\$8,479).</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2022 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2022)	FY 2021 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.	0.1013% 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 (\$5,317).
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 (\$4,314).
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.	\$31,742
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.	\$252,468 Amount is net of transfers to: Housing Production Trust Fund (\$41,459), Bond Repayment (\$3,126), and West End Maintenance (\$176) 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.	\$199,151 Amount is net of transfers to: Housing Production Trust Fund (\$34,530), Bond Repayment (\$646), and West End Maintenance (\$176) funds.

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2022 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2022)	FY 2021 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>\$20,733</p> <p>Amount is net of transfer to: Housing Production Trust Fund (\$1,049).</p>