
Revenue

Introduction

This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2010 to FY 2014. After a brief summary of revenue totals, the chapter begins with a description of the economic assumptions used in the revenue estimates, and then turns to the outlook for the specific sources of revenue that flow to the General Fund, including related policy proposals. Revenue is derived from various tax and non-tax sources, as well as special purpose non-tax sources, which consist of fees, fines, assessments, and reimbursements dedicated to the District of Columbia agency that collects the revenues. The chapter also discusses special funds financed by dedicated tax revenues that are not available for general budgeting¹.

D.C. Code § 47-318.01(b) requires the Chief Financial Officer to prepare, on a biennial basis, a tax expenditure budget that estimates the revenue loss to the District government from each tax expenditure for the current fiscal year and the next two fiscal years. This budget includes a summary of this year's study. The full report is available separately.

Additional information on D.C. taxes and other revenue sources is available in Tax Facts and the District of Columbia Data Book: Revenue and Economy. For current information on the District's economy, see the monthly Economic Indicators and Review of District of Columbia Economic and Revenue Trends. All of these documents are available on the OCFO web site: <http://cfo.dc.gov>.

Summary

The FY 2010 baseline estimate of \$5.16 billion in total local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$113.8 million (2.3%) higher than FY 2009 revenue. (See Table 4-1.) The \$5.03 billion estimate for FY 2011 is a decrease of \$135.3 million (2.6%) from FY 2010. Including dedicated and special purpose revenues and policy initiatives, total FY 2010 general fund revenue in the financial plan is \$5.94 billion, \$195.5 million more than in FY 2009 and \$5.92 billion in FY 2011, \$18.5 million less than FY 2010.

Various policy initiatives increase general fund revenue in FY 2010 by \$20.4 million and in FY 2011 by \$85.8 million. The policy initiatives are summarized in Table 4-14 and are discussed in context of the specific revenue item for each proposal.

This chapter discusses only local source revenues. It should be noted, however, that in FY 2009, FY 2010, and FY 2011 the District will receive an estimated total of at least \$409 million to help balance the budget from the special stimulus activities of the federal government pursuant to the American Recovery and Reinvestment Act of 2009. In addition, the District expects to receive \$250 million in operating grants, and other funds will be available for capital projects and for D.C. entities not funded by this budget. These funds, which are in addition to the federal grants that the District has normally received each year, offset a portion of the reduction in local source revenues that are estimated to occur in FY 2009 and FY 2010.

The Economic Outlook

This budget has been prepared at a time when the U.S. appears to have entered a sustained, although somewhat muted, period of recovery after the most severe post World War II recession. Still, at the national level,

1. The special funds are: Convention Center, Tax Increment Financing, the Ballpark Fund, the Highway Trust Fund, the District Department of Transportation's Unified Fund, the Housing Production Trust Fund, the Neighborhood Investment Fund, the Nursing Facility Quality of Care Fund and the Healthy DC Fund.

Table 4-1

General Fund Revenues, FY 2009 –FY 2014

(dollars in thousands)

Type of Revenue	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Local Fund - Baseline	5,050,633	5,164,448	5,029,101	5,120,791	5,257,491	5,398,319
<i>% change annual</i>		2.3%	-2.6%	1.8%	2.7%	2.7%
Taxes	4,628,688	4,751,625	4,601,359	4,688,691	4,815,288	4,971,142
General Purpose Non-Tax Revenues	353,170	345,473	358,817	363,175	373,278	358,252
Transfer from Lottery	68,775	67,350	68,925	68,925	68,925	68,925
Dedicated/Special Purpose - Baseline	694,192	755,531	806,970	805,313	827,090	880,652
<i>% change annual</i>		8.8%	6.8%	-0.2%	2.7%	6.5%
Dedicated Taxes	239,428	284,328	328,193	327,408	348,816	398,836
Special Purpose (O-Type) Revenues	454,764	471,203	478,777	477,905	478,273	481,817
Total Revenue - Baseline	5,744,825	5,919,979	5,836,071	5,926,103	6,084,581	6,278,971
<i>% change annual</i>		3.0%	-1.4%	1.5%	2.7%	3.2%
Revenue Policy Proposals	-	20,360	85,809	88,458	88,163	89,299
Total Revenue with Policy Proposals	5,744,825	5,940,340	5,921,880	6,014,561	6,172,744	6,368,271
<i>Level Change</i>		195,515	-18,460	92,681	158,183	195,527
<i>% change annual</i>		3.4%	-0.3%	1.6%	2.6%	3.2%

there is a considerable amount of uncertainty, as unemployment remains high, and income gains are still weak. Even though the District avoided some of the worst effects of the recession, unemployment continues well above the national average. During FY 2010 and FY 2011, as the rest of the District economy recovers and most of the District's broad-based taxes along with it, lagging property values, particularly in commercial real estate, remain as a significant risk to the revenue forecast.

The U.S. Economy

The longest and deepest U.S. recession since the 1930's seems to have ended in the 3rd quarter of 2009. However, the economy remains fragile. Real GDP has now registered three quarters of positive growth--2.2 percent in the 3rd quarter, 5.6 percent in the 4th quarter, and 3.0 percent in the 1st quarter of 2010--but this growth was strongly influenced by the national stimulus program and by inventory replenishment. Income growth is weak, wage and salary jobs continue to decline, and unemployment remains high.

- U.S. employment (seasonally adjusted) in April 2010 was 551,000 greater than in December 2009, but the number of wage and salary jobs in the U.S. in April 2010 was 7,812,000 (5.7%) lower than at the start of the recession in December 2007. The U.S. unemployment rate (seasonally adjusted) stood at 9.9 percent in April.
- Wages and salaries earned in the U.S. in the March quarter were 0.4 percent below those of a year ago, although personal income was 1.9 percent higher. The most recent quarters have, however, seen more growth in wages and incomes. Wages in the March quarter grew 3.2 percent and personal income 3.6 percent at seasonally adjusted annual rates compared to the December quarter.
- So far in CY 2010, there has been little net change in the stock market. The level of the S&P 500 index in May 2010 was virtually identical to January's level. It was 24.7 percent higher than May 2009 though still 26.9 percent below the October 2007 peak.

Table 4-2

Forecasts of Nominal and Real U.S. GDP through FY 2014 by the Blue Chip Economic Indicators and by the Congressional Budget Office

Forecast	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Estimate	FY 2012 Estimate	FY 2013 Estimate	FY 2014 Estimate
(% change from the prior year)							
Real GDP							
Blue Chip	1.5	-2.9	2.5	3.1			
CBO	1.5	-2.9	1.6	1.8	3.9	4.9	4.3
Nominal GDP							
Blue Chip	3.9	-1.5	3.2	4.6			
CBO	3.9	-1.5	2.5	2.7	4.9	6.0	5.6

Source: Blue Chip Economic Indicators (May 2010) and Congressional Budget Office (January 2010). Blue Chip Indicators is only available through FY 2011. FY 2008 and FY 2009 are actual from the U.S. Bureau of Economic Analysis.

During 2010, forecasts for the U.S. economy have become slightly more optimistic, with growth rates for real GDP inching upward. However, as is to be expected of a recession marked by severe financial market problems, the recovery continues to be fairly slow and subject to a considerable amount of uncertainty.

- In May, the consensus of 50 economists contributing to the Blue Chip Economic Indicators continued to forecast a slow, U-shaped recovery, with the previous peak of Real GDP reached only in the 3rd quarter of 2010 (which would be the 5th consecutive quarter of growth).
- In the May Blue Chip forecast, growth in real GDP in FY 2010 is 2.5 percent, and nominal growth is 3.2 percent. For FY 2011, the real and nominal growth rates are expected to rise to 3.1 percent and 4.6 percent, respectively.

The District of Columbia Economy

D.C. has avoided some of the worst problems of the national recession because of the presence of the federal government and, technically, may not actually have been in recession. D.C. is the central city (with about a quarter of the jobs and 10 percent of the population) of the metropolitan area with the second lowest unemployment rate (6.2%) of the 49 U.S. metropolitan areas with more than 1 million persons. During the recession, jobs located in D.C. have done relatively well compared to the rest of the nation, but employment of D.C. residents did poorly as unemployment continues to be very high.

Some of the greatest impacts of the recession on the D.C. economy have been those associated with real

property values and sales, capital gains, and business profits. Current D.C. economic indicators reflect this mixed picture.

- In the 3-month period ending April 2010, there were 6,933 (1.0%) more wage and salary jobs located in D.C. than a year earlier. The federal government gained 9,000 (4.6%) over the past year; the private sector lost 1,667 (-0.4%).
- D.C. resident employment in the 3-month period ending in April was 1,739 (-0.6%) less than a year earlier. The labor force was 5,318 (1.6%) higher.
- D.C.'s unemployment rate in April (9.8%, not seasonally adjusted) was 0.3 percentage points above that of the U.S. (9.5%).
- Due to the presence of the federal government, wages earned in the District of Columbia grew 4.1 percent in the December quarter compared to the same quarter a year ago. D.C. personal income was up 1.5 percent from a year earlier.
- In April, single family housing sales (contracts) continued the recent trend of higher sales and lower prices. Sales for the 3-month period ending in April were up 33.5 percent from a year ago, and the average selling prices were 3.0 percent lower. The average price of condominium units that sold in that 3-month period was 10.6 percent lower than a year earlier, and sales were 38.9 percent higher. The value of all home sale contracts was 27.3 percent higher than a year ago.
- In the quarter ending in March, occupied office space rose by 0.8 percent from the prior quarter and 1.8 percent from the prior year. At the same time, because of completed new construction, the com-

mercial office vacancy rate held steady at 10.5 percent (including sublet), still well below the metropolitan area average of 13.2 percent. An additional 4.1 million square feet are expected to be added to inventory over the next 2 years, outstripping the demand for D.C. office space.

- For the 3-month period ending in April, the average room-rate for hotels was 2.4 percent higher than for the same period a year earlier, while the number of hotel room-days sold was up 3.8 percent. Revenues from room sales were up 6.3 percent.
- For the 3-month period ending in April, employment in retail did not change from a year earlier. Employment in accommodations was up 0.5 percent and in restaurants it was down 1.0 percent.

IHS Global Insight and Moody's Economy.com, two national companies that prepare forecasts of both national and regional economies, have been cautiously upgrading their forecasts for the D.C. economy along with improvements in the national one. The economic assumptions for the revenue estimate (see Table 4-3), which are based substantially on their February 2010 forecasts, include:

- *D.C.'s Gross Domestic Product.* Growth rates in D.C. gross domestic product (GDP-DC), a measure of economic activity in D.C., in FY 2010 and FY 2011, respectively, are projected to be 3.1 percent and 2.6 percent, up from 1.3 percent in FY 2009. Real GDP-DC, adjusted for inflation, is expected to grow 1.6 percent in FY 2010 and 0.7 percent in FY 2011.
- *D.C.'s Personal Income.* The growth rate in personal income, which is mostly wages and salaries but also includes investment income and transfer payments, in FY 2010 is expected to be 3.7 percent, and 3.9 percent in FY 2011. This contrasts sharply with the estimated 0.8 percent decline in FY 2009. Increases in the number of households residing in D.C. will continue to contribute to the District's personal income levels.
- *Jobs located in D.C.* The number of jobs in the District in FY 2010 is expected to show a net increase of 3,700 (0.5%) in FY 2010 and by 4,800 (0.7%) in FY 2011.
- *Resident employment.* In FY 2010, the D.C. labor force is expected to rise by 0.1 percent, following

the 0.7 percent decline in FY 2009, and then rise by 0.8 percent in FY 2011. Because the average unemployment rate for FY 2010 (11.6%) is above that for FY 2009, resident employment is expected to fall by 1.9 percent in FY 2010, followed by a 2.9 percent rebound in FY 2011 when the unemployment rate falls back to 9.7 percent.

- *Home sales and prices.* The number of housing sales (the combined total of single family and condominium units) are projected to increase by 17.6 percent in FY 2010, with prices increasing by 1.8 percent. Sales and prices remain about level in FY 2011.
- *Inflation.* The Financial Plan assumes that the D.C. Consumer Price Index will rise 2.3 percent in FY 2010 and 2.0 percent in 2011. The rate in FY 2009 was 0.1 percent.
- *Households and population.* The Financial Plan assumes estimated households in FY 2010 of 257,700, up 1,800 (0.7%) from FY 2009, and 259,100 in FY 2011 (up another 1,400 or 0.5%).

In looking further ahead to FY 2012 to FY 2014, the expectation for the Budget and Financial Plan is that the period of severe recession will have passed, both nationally and in the District of Columbia. Growth in nominal GDP-DC and personal income are both expected to average about 3.7 percent per year, and close to 8,200 additional jobs will be added each year. Inflation is expected to drift upward (CPI increases to 2.4 percent by 2014), interest rates rise as well (to a 6.5 percent rate for 10-year Treasury securities in 2014), and the stock market grows at a steady pace (a gain of about 17 percent over the 3-year period).

In the years 2012 through 2014, 3,392 new housing starts are anticipated, and 3,500 households will be added. In this period housing sales and house prices will both rise, although not returning to the surging prices and sales of the FY 2003 to FY 2005 period.

Table 4-3

Estimated Key Variables for the D.C. Economy for the Forecast Period, FY 2008 –FY 2014

	FY 2008 Actual	FY 2009 Actual	FY 2010 Est.	FY 2011 Est.	FY 2012 Est.	FY 2013 Est.	FY 2014 Est.
Gross State Product (nominal; billions of \$)	96.51	97.81	100.80	103.41	108.61	113.66	118.63
	5.9%	1.3%	3.1%	2.6%	5.0%	4.6%	4.4%
Personal Income (billions of \$)	38.79	38.49	39.92	41.46	43.05	45.31	47.69
	4.8%	-0.8%	3.7%	3.9%	3.8%	5.3%	5.2%
Wages and Salaries of DC Residents (billions of \$)	20.6	20.1	20.9	21.9	22.8	24.0	25.0
	5.2%	-2.4%	4.2%	4.7%	4.1%	5.0%	4.4%
Population (thousands)	589.0	597.2	603.7	607.7	610.9	613.6	616.0
	0.3%	1.4%	1.1%	0.7%	0.5%	0.4%	0.4%
Households (thousands)	254.2	255.9	257.7	259.1	260.3	261.5	262.6
	0.1%	0.7%	0.7%	0.5%	0.5%	0.4%	0.4%
At-place Employment (thousands)	702.5	707.4	711.1	715.9	724.3	733.2	740.5
	1.6%	0.7%	0.5%	0.7%	1.2%	1.2%	1.0%
Civilian Labor Force (thousands)	332.0	329.7	330.1	332.6	335.2	338.5	340.9
	1.9%	-0.7%	0.1%	0.8%	0.8%	1.0%	0.7%
Resident Employment (thousands)	310.7	297.5	291.8	300.4	306.7	312.8	316.1
	1.0%	-4.3%	-1.9%	2.9%	2.1%	2.0%	1.1%
Unemployment Rate (percent)	6.4	9.8	11.6	9.7	8.5	7.6	7.3
Housing Starts	542	333	718	756	895	1,127	1,370
Housing Stock (thousands)	285.1	285.5	285.9	286.6	287.6	288.7	290.0
Sale of Housing Units	7,500	7,400	8,699	8,576	10,025	10,717	10,913
	-23.5%	-1.3%	17.6%	-1.4%	16.9%	6.9%	1.8%
Average Housing Price (\$)	591,400	568,300	578,500	583,100	606,900	647,400	678,800
	-2.7%	-3.9%	1.8%	0.8%	4.1%	6.7%	4.8%
Washington Area CPI (% change from prior year)	5.1	0.1	2.3	2.0	2.3	2.2	2.4
Interest Rate on 10-year Treasury Notes (%)	3.9	3.2	3.6	4.0	5.5	5.9	6.5
Change in S&P Index of Common Stock (%)*	-39.1%	19.7%	1.1%	11.7%	6.4%	5.2%	4.3%

*Change in S and P 500 Stock Index 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 2009 is the % change from CY 2008.4 to CY 2009.4.

Sources: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by Global Insight (January 2010) and Economy.com (January 2010); on forecasts of the national economy prepared by the Congressional Budget Office (January 2010) and Blue Chip Economic Indicators (January 2010); on Bureau of Labor Statistics labor market information from December 2009; on Bureau of Economic Analysis estimates of D.C. personal income (September 2009); on Census Bureau estimates of D.C. population (December 2009); on D.C. housing sales data (December 2009) from the Metropolitan Regional Informational Systems (MRIS), accessed through the Greater Capital Area Association of Realtors (GCAAR); and on D.C. Office of Planning information on housing construction activity. The actual housing information in this table is based on Global Insight data that includes non-brokered sales. Actual data is subject to revision by the information source.

Risks

There are many downside risks and uncertainties to this forecast, including the possibility of a slowing down or reversal of national economic growth, further financial market problems and national security concerns. The high degree of uncertainty in the national economy is reflected in the large variation that continues in the opinions among the economists surveyed by the Blue Chip Indicators, and there is uncertainty about how quickly the District's private sector will bounce back from the national recession.

Not all of the uncertainty is on the down side, however. In 2009 D.C. population grew by about 9,600 to become just a few hundred shy of 600,000. Growing interest on the part of individuals and employers in locating in D.C. could result in an economy stronger than that assumed in this revenue forecast.

One of the stabilizing factors in the District's economy is the presence of the federal government. Possible changes to the pattern of federal expenditures are, however, also a significant source of uncertainty—either

positive or negative—for the District's tax base. In FY 2008 federal spending in D.C. for wages, benefits, procurement, and grants to the District government was \$47.2 billion. Federal employment accounts for about 28 percent of all D.C. jobs and about 35 percent of all wages and salaries, and many more people are employed as a result of contracting (procurement awards in D.C. totaled \$16.5 billion in FY 2008). Security concerns arising out of 9/11 and the Iraq war have resulted in large increases in government spending that benefited the Washington D.C. area. Federal economic stimulus activities in FY 2010 and FY 2011 may prove to have a similar effect on the District's economy. The federal government has been the main source of job increases but there is uncertainty whether this will continue to be the case. Furthermore, efforts to reduce federal spending over the next few years in areas unrelated to economic stimulus could dampen growth in the District of Columbia.

Table 4-4

Local Fund Revenue Net of Dedicated Revenue - Baseline

(dollars in thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Property Taxes	1,863,935	1,816,366	1,605,296	1,541,481	1,568,658	1,615,572
% Change	8.6%	-2.6%	-11.6%	-4.0%	1.8%	3.0%
Sales and Use Taxes	724,552	858,419	872,188	916,226	934,256	963,136
% Change	-3.5%	18.5%	1.6%	5.0%	2.0%	3.1%
Selective Sales Taxes	75,113	67,466	67,353	67,599	67,894	68,237
% Change	8.5%	-10.2%	-0.2%	0.4%	0.4%	0.5%
Income Taxes	1,478,067	1,572,680	1,625,446	1,721,607	1,794,449	1,867,637
% Change	-15.8%	6.4%	3.4%	5.9%	4.2%	4.1%
Gross Receipts Taxes	253,356	265,867	261,649	261,845	262,011	262,152
% Change	-0.3%	4.9%	-1.6%	0.1%	0.1%	0.1%
Other Taxes	233,665	170,827	169,427	179,932	188,020	194,408
% Change	-28.4%	-26.9%	-0.8%	6.2%	4.5%	3.4%
Non-Tax Revenue	421,945	412,823	427,742	432,100	442,203	427,177
% Change	-7.5%	-2.2%	3.6%	1.0%	2.3%	-3.4%
Net Local Fund Revenue	5,050,633	5,164,448	5,029,101	5,120,791	5,257,491	5,398,319
% Change	-5.2%	2.3%	-2.6%	1.8%	2.7%	2.7%

Revenues

Local Fund

The chapter now turns its focus to District of Columbia revenues. Table 4-4 reports estimated local fund revenue by major revenue source for the period FY 2010

to FY 2014, along with actual FY 2009 revenues. Tables 4-15, 4-16 and 4-17, at the end of this chapter, provide information on individual revenue sources, including year-to-year percentage and absolute changes.

Figure 4-1 shows the actual FY 2009 distribution of local revenues and Table 4-4 shows the expected growth

Figure 4-1

Shares of Baseline Local Fund Revenue, FY 2009 (Before Earmarks)

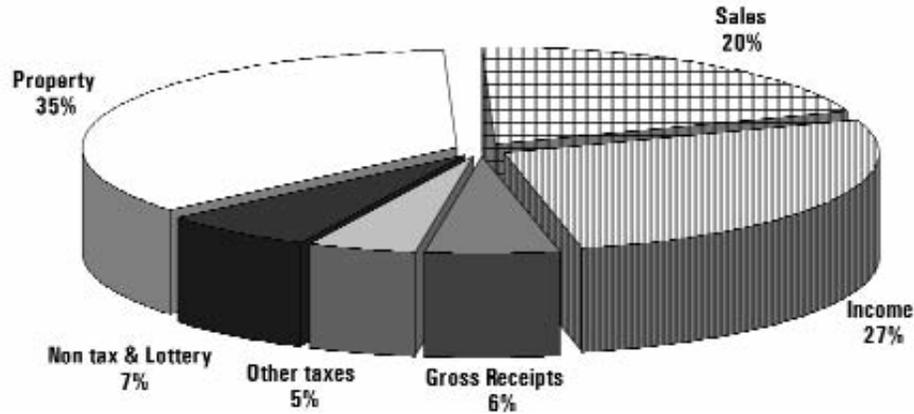


Table 4-5

D.C. Tax Revenue (including policy initiatives and before earmarking) and D.C. Personal Income, FY 2006 to FY 2014 (estimated)

(Percent change from prior year)

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual	Actual	Est.	Est.	Est.	Est.	Est.
Tax Revenue	5.5	13.8	2.5	-5.4	0.3	-1.8	1.8	2.9	4.0
D.C. Personal Income	8.7	7.5	4.8	-0.8	3.7	3.9	3.8	5.3	5.2

Source: OCFO/OTR, U.S. Bureau of Economic Analysis, OCFO/ORR.
Forecasts of Tax Revenue and DC Personal Income are from ORR's February 2010 Revenue Estimate

in major revenue sources before dedicated distributions for the period FY 2009 to FY 2014. Total revenues will not return to the FY 2008 level until FY 2014. Property taxes continued to grow in FY 2009 but will be a drag on revenues from FY 2010 to FY 2012. Other taxes, which includes deed taxes, will remain well below the FY 2008 level throughout the forecast. Sales and income taxes will surpass the FY 2008 level in FY 2011 as the economy recovers and will be a source of growth for total revenues.

For the years FY 2010 through FY 2014 tax revenues (before earmarking) are expected to grow at a rate somewhat below that of D.C. (see Table 4-5) Personal Income, primarily because the recovery of real property taxes occurs only with a lag and the increase in the value of real property sales will not reach levels achieved prior to the recession.

Property Tax

Real Property Tax

In FY 2009, \$1.8 billion was collected before dedicated distributions, an 8.9 percent increase from FY 2008. This increase in collections was driven primarily by a 9.7 percent increase in Class 2 collections, which account for approximately 68 percent of total real property tax collections. Class 1 collections, which account for approximately 29 percent of total real property tax collections, increased about 6.5 percent over FY 2008 collections. The growth in Class 1 and Class 2 tax collection stems from the robust growth in property values, as indicated by the growing number of property sales and increasing average sale prices in the few years prior to FY 2009.

As the housing bubble deflated and the recession worsened, both the number and sales prices of residential and commercial market property sales declined in late 2008 and 2009. These declines will begin to show up in the FY 2010 assessments and cause total real property tax collections (after the Tax Increment Financing and PILOT bonds transfer) to decline by 2.8 percent in FY 2010 and decline by an additional 11.8 percent in FY 2011. After increasing by 9.7 percent in FY 2009, Class 2 collections are expected to increase by only 1.6 percent in FY 2010 and decline by 9.5 percent in FY 2011. After growing by 6.5 percent in FY 2009, Class 1 collections are expected to decrease by 6.4 percent in FY 2010 and decline by an additional 4 percent in FY 2011. Total real property tax collections are expected to decline by 4.2 percent in FY 2012 but begin to grow by 1.8 percent and 3.2 percent in FYs 2013 and 2014, respectively.

In addition to providing revenue for government services, real property taxes support the District's general obligation bonds used for capital investment. For FY 2010, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 28 percent.

Transfer to Tax Increment Financing (TIF) Fund

In FY 2010, \$19.6 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will increase to \$27.6 million in FY 2011, when Great Streets is fully recognized.

Table 4-6

Property Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Real Property (gross)	1,822,693	1,773,111	1,574,072	1,512,534	1,543,286	1,607,927
<i>Transfer to TIF/PILOT</i>	<i>(17,921)</i>	<i>(19,585)</i>	<i>(27,600)</i>	<i>(30,448)</i>	<i>(34,685)</i>	<i>(50,409)</i>
Real Property (net)	1,804,772	1,753,526	1,546,472	1,482,086	1,508,601	1,557,518
Personal Property (gross)	69,163	65,428	65,624	66,195	66,857	68,054
<i>Transfer to Neighborhood Investment Fund</i>	<i>(10,000)</i>	<i>(2,588)</i>	<i>(6,800)</i>	<i>(6,800)</i>	<i>(6,800)</i>	<i>(10,000)</i>
Personal Property (net)	59,163	62,840	58,824	59,395	60,057	58,054
Public Space Rental	32,612	31,797	30,779	31,047	31,357	31,671
<i>Transfer to DDOT Unified Fund/Highway Trust Fund</i>	<i>(32,612)</i>	<i>(31,797)</i>	<i>(30,779)</i>	<i>(31,047)</i>	<i>(31,357)</i>	<i>(31,671)</i>
Total Property Taxes (net)	1,863,935	1,816,366	1,605,296	1,541,481	1,568,658	1,615,572
Policy Proposals	-	(5)	355	677	539	908

Personal Property Tax

In FY 2009, gross total personal property tax collections totaled \$69.2 million. Based on national and regional economic indicators that suggest a decrease in the level of business activity and subsequent decrease in the total level of new business investment, gross collections are expected to decline 5.4 percent to \$65.4 million in FY 2010 and remain relatively flat at \$65.6 million in FY 2011. Total gross personal property tax collections are expected to grow on the order of 1.1 percent per annum for FY 2012 to FY 2014 as the District of Columbia economy recovers.

Transfer to Neighborhood Investment Fund

In FY 2009, \$10.0 million of personal property tax revenue was diverted to the Neighborhood Investment Fund (NIF), a fund established to pay for a variety of community revitalization projects. As part of the FY 2010 budget act, the amount distributed to NIF is lowered to \$2.6 million in FY 2010 and \$6.8 million for FY 2011 through FY 2013.

Public Space Rental

In FY 2009, revenue from public space rentals amounted to \$32.6 million. In conjunction with moderating assessment values for Class 2 properties, collections are expected to decline 2.5 percent to \$31.8 million in FY 2010. And in conjunction with declining assessment values for the vast majority of Class 2 properties in the following year, collections are expected to decline an additional 3.2 percent to \$30.8 million in FY 2011. Public space rental collections are expected to grow on the order of 1.0 percent per annum for FYs 2012 to 2014 as a property assessment values in the District of Columbia recover.

Transfer to District Department of Transportation (DDOT)

The “District Department of Transportation Unified Fund Amendment Act of 2007” requires that all revenue from the public space rentals be deposited annually into the DDOT Unified Fund. Therefore, the revenue will no longer be available to the General Fund. It is planned to be used for local road construction and maintenance and related debt servicing.

Policy Proposals:

- Incorporate Acts passed subject to appropriation
- Tax abatements for non-profit organizations locat-

ing in Emerging Commercial Neighborhoods

- Pew Charitable Trust abatement
- First Congregational United Church of Christ abatement
- Establish new class for certain vacant property

Sales and Use Taxes

In FY 2009, \$973.4 million was collected before dedicated distributions, a 4.1 percent contraction from FY 2008. One of the primary drivers of the sales tax, personal income, fell by almost 1 percent in FY 2009 for the only time in the history of the data going back to 1969. The national economy has also impacted tourism in the District, which contributed to the decline. Forty-eight percent of the sales tax revenue comes from hotels, restaurants and bars.

In FY 2010, sales tax revenue is expected to rebound though not as vigorously as in past recessions. Growth of 4.2 percent to \$1.0 billion is being driven by an increase in the general sales tax to 6 percent and a recovering economy. Growth in FY11 and FY12 will be below the long term average of 6.5 percent, averaging less than 4 percent. The increase in the general sales tax rate expires in FY13 and reverts back to 5.75 percent, slowing growth to 3 percent.

Transfer to Convention Center Fund

The formula financing the Convention Center Fund includes only sales tax revenue from hotels, restaurants, rental vehicles, and sale of prepaid phone cards. The hotel tax rate is 14.5 percent—a 4.45 percent rate dedicated to the Convention Center Fund and a 10.05 percent rate to the District’s General Fund. The 10 percent sales tax rate applies mainly to restaurants but also includes rental cars, prepaid telephone cards, tickets sold for baseball games, merchandise at the baseball stadium, tickets sold for events at the Verizon Center and merchandise at the Verizon Center. Of sales taxed at the 10 percent rate, 1 percent is dedicated to the Convention Center Fund and a 9 percent rate to the General Fund.

Transfer to Tax Increment Financing

The District utilizes an economic development tool called Tax Increment Financing (TIF) to assist in financing economic development projects. TIF allows the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. Since March 2008, in

Table 4-7

General Sales and Use Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
General Sales and Use Tax	973,410	1,013,959	1,053,418	1,090,552	1,123,076	1,180,657
<i>Convention Center Transfer</i>	<i>(91,538)</i>	<i>(97,865)</i>	<i>(101,696)</i>	<i>(105,303)</i>	<i>(108,455)</i>	<i>(114,047)</i>
<i>Transfer to TIF</i>	<i>(18,121)</i>	<i>(22,335)</i>	<i>(40,304)</i>	<i>(27,973)</i>	<i>(37,598)</i>	<i>(58,016)</i>
<i>Transfer to DDOT Unified Fund/Highway</i>						
<i>Trust Fund (parking tax)</i>	<i>(23,765)</i>	<i>(25,675)</i>	<i>(29,148)</i>	<i>(30,535)</i>	<i>(31,748)</i>	<i>(33,898)</i>
<i>Transfer to Ballpark Fund</i>	<i>(9,434)</i>	<i>(9,666)</i>	<i>(10,082)</i>	<i>(10,515)</i>	<i>(11,020)</i>	<i>(11,560)</i>
<i>Transfer to School Modernization Fund</i>	<i>(106,000)</i>	-	-	-	-	-
Total General Sales and Use Tax (net)	724,552	858,419	872,188	916,226	934,256	963,136
Policy Proposals	-	-	7,930	8,260	8,280	8,640

order to service a loan to renovate the Verizon Center at Gallery Place, merchandise and tickets for events at the Verizon Center have been subject to a tax of 10 percent (compared to the prior rate of 5.75 percent). The revenue collected from the increased rate (10 percent less 5.75 percent or 4.25 percent) is placed into a separate fund and used to make principal and interest payments on the loan. The amount of the Verizon Center transfer is included in the TIF transfer amount.

Transfer to DDOT

As part of the FY 2006 budget, the parking tax revenue stream was transferred out of the general fund to the District Department of Transportation (DDOT). In FY 2009, a portion of the parking tax was reserved in the local fund. With the exception of parking taxes that are from the sale or charge for the service of parking motor vehicles that shall reasonably relate to the performance of baseball games or professional baseball related events and exhibitions at the ball park, parking taxes up to a maximum of \$30 million per fiscal year are

transferred to DDOT's Unified Fund. Any amount above \$30 million is transferred to the Highway Trust Fund (HWTF) (See Table 4-8). In FY 2009, the parking tax generated \$36.5 million distributed as follows: \$12.7 million remained available in the local fund, \$17.3 million went to the DDOT Unified Fund, and the balance went to the HWTF. The distribution to the local fund will continue in future years as part of the FY 2011 BSA.

Transfer to Highway Trust Fund

The Highway Trust Fund 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 (or 39.2 percent) of streets and highways, as well as 229 bridges in the District, are eligible for federal aid.

Transfer to Ballpark Fund

Stadium related sales tax streams are dedicated to the Ballpark Fund to pay the debt service on the baseball stadium revenue bonds. These revenue streams include

Table 4-8

Distribution of Parking Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Parking Tax Revenue	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Distributions						
Local Fund	12,700	12,200	10,200	10,200	10,200	10,200
Highway Trust Fund	6,465	7,875	9,348	10,735	11,948	14,098
DDOT Unified Fund	17,300	17,800	19,800	19,800	19,800	19,800

taxes on tickets sold, taxes on parking at the stadium, taxes on stadium concessions and taxes on food and beverages sold in the stadium.

Transfer to School Modernization Fund

In FY 2006, the District enacted the “School Modernization Financing Act of 2006” which established the Public School Capital Improvement Fund for the purpose of funding capital improvements throughout the District of Columbia school system. The FY 2010 budget act suspended these transfers out of the local fund.

Policy Proposals:

- Include certain beverages in general sales tax base
- Tax medical marijuana at 6%

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.

Alcoholic Beverage Tax

In FY 2009 collections from the alcoholic beverage tax was \$5.4 million, a 3.8 percent increase over collections in FY 2008. We anticipate a modest decline of 0.5 percent compared to FY 2009 for FY 2010 through FY 2012. The growth rate is projected to be a negative 0.4 percent in FY 2013 and FY 2014.

Cigarette Tax

Collections in FY 2009 were \$37.6 million, a 57.4 percent increase over FY 2008. The increase in collections from FY 2008 to FY 2009 is partly due to an increase

in the tax rate of 100 percent (from \$1.00 to \$2.00 per pack) effective October 2008. Taxes on cigarettes increased twice in 2009. There was an increase in the federal tax rate from \$0.39 to \$1.01 per pack effective April 2009, and the District’s tax rate was increased in October 2009 to \$2.50 per pack. The tax rate in the District is now the highest in the region (Maryland is \$2.00 per pack and the state tax rate in Virginia is \$0.30). The response to the price increases has been stronger than it has in the past leading to a significant decline in volume of cigarettes sold. Cigarette tax collections will decline by 20.3 percent in FY 2010, despite the increase in the tax rate. The growth rate for FY 2011 through FY 2014 is estimated to be -2.4 percent. Tax collections from cigarettes are estimated to be \$30 million in FY 2010 and \$29.3 million in FY 2011.

Motor Vehicle Excise Tax

Collections from motor vehicle excise taxes totaled \$32.1 million in FY 2009 compared to \$40.2 million in FY 2008. Collections are projected to remain flat in FY 2010 and to increase modestly beginning in FY 2011 (\$32.7 million). The annual growth rate is estimated to be 2.0 percent in FY 2011. The annual average growth rate between FY 2012 and FY 2014 is estimated to be 3.0 percent.

Motor Fuel Excise Tax

Collections declined 3.7 percent in FY 2006, increased 7.3 percent in FY 2007, and declined 13.4 percent in FY 2008. Growth in FY 2009 was 2.7 percent. Motor vehicle fuel tax revenue is deposited directly into a special account, the Highway Trust Fund (HWTF). The tax rate is 23.5 cents per gallon.

Table 4-9

Selective Sales and Excise Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Alcoholic Beverages	5,386	5,358	5,331	5,306	5,283	5,261
Cigarettes	37,620	30,000	29,271	28,560	27,866	27,190
Motor Vehicle Excise	32,107	32,108	32,750	33,733	34,745	35,787
Motor Fuel Tax	23,830	28,119	28,330	28,614	28,900	29,189
<i>Transfer to Highway Trust Fund</i>	<i>(23,830)</i>	<i>(28,119)</i>	<i>(28,330)</i>	<i>(28,614)</i>	<i>(28,900)</i>	<i>(29,189)</i>
Total Selective Sales and Excise Taxes	75,113	67,466	67,353	67,599	67,894	68,237
Policy Proposals	-	-	-	-	-	-

Table 4-10

Income Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Individual Income	1,135,938	1,219,620	1,257,192	1,314,038	1,376,495	1,437,092
Corporate Franchise	221,882	246,584	253,270	285,235	288,432	294,008
U.B. Franchise	120,247	106,476	114,984	122,334	129,522	136,537
Total Income Taxes	1,478,067	1,572,680	1,625,446	1,721,607	1,794,449	1,867,637
Policy Proposals	-	-	4,257	2,441	816	235

Income Taxes**Individual Income Tax**

In FY 2009, individual income tax revenue was \$1,135.9 million, a decline of 15.4 percent from FY 2008. The wages and salaries earned by the District's residents declined by 2.4 percent in FY 2009. The withholding component of the individual income tax, which is tied directly to wages and salaries, grew by 2.5 percent in FY 2009. The non-withholding component of income tax revenue, which included declarations (estimated payments) declined by almost 67 percent in FY 2009; declarations declined by 29.4 percent. The behavior of the declarations component is tied to the performance of the stock market, so that the decline in FY 2009 was assisted by a weakened stock market. In FY 2009 the stock market experienced a decline of 34 percent. In FY 2010 the District anticipates \$1,219.6 million in individual income tax revenue; which is a 7.4 percent increase from FY 2009. In FY 2011 it is anticipated that individual income tax revenue would grow by 3.1 percent to \$1,257.2 million. Growth is expected to continue in FY 2013 and FY 2014 with revenue growth rates of over 4 percent, 4.8 percent and 4.4 percent respectively.

The performance of the regional and national economies impacts the revenue outlook for the District. Based on forecasts from Global Insight and Economy.com, it is expected that the stock market will rebound in FY 2010 after double digit decline in FY 2009. It is expected that in FY 2011 and FY 2012 there will be 9 percent growth followed by slower growth in FY 2013 (6.1 percent) and FY 2014 (4.7 percent). Based on employment data from the Bureau of Labor Statistics (BLS), resident employment is expected to ex-

perience a decline of 1.9 percent in FY 2010, which is an improvement over the 4.3 percent decline in FY 2009. Resident employment is expected to turn around in FY 2011 with almost 3 percent growth; however, between FY 2012 and FY 2014 it is expected that there will be slower growth of about 2 percent. In addition, there is the expectation that the wages and salaries of District residents would continue to experience steady growth between FY 2011 and FY 2014 averaging about 4.5 percent. The performance of withholding is expected to remain steady with average growth of 3.7 percent between FY 2011 and FY 2014. After an expected decline in the non-withholding in FY 2011 of 3.5 percent, it is anticipated that this component will grow at an average of 11 percent between FY 2012 and FY 2014.

Policy Proposals:

- Withholding tax compliance
- District job incentive

Corporate Franchise

The District collected approximately \$221.9 million of corporate franchise tax revenue in FY 2009, a 22.5 percent decrease over the \$286.2 million revenue amount in FY 2008. In FY 2010, revenues will increase by 11.1 percent to \$246.6 million due to the rebound in equity markets, a key driver of corporate franchise taxes. Due to the shallow recovery, the markets are expected to be relatively flat in 2010, which determines the FY2011 corporate franchise tax collections. The growth will be 2.7 percent over FY 2010. In 2009, the Budget Support Act supporting the FY 2010 – FY 2013 financial plan included the requirement of combined reporting for multi-state companies beginning in 2011.

The policy change is estimated to generate an additional \$20 million annually starting in FY 2012. At the request of the Council, the OCFO is drafting legislation implementing combined reporting, which will be submitted to the Council under separate cover.

Unincorporated Business Franchise

The District collected \$120.2 million in unincorporated business franchise tax revenue in FY 2009, a 5.2 percent decrease over FY 2008 revenue of \$126.9 million. Continued weakness in FY 2010 due to depressed real estate activity will cause revenues to contract even further to \$106.5 million, 11.5 percent below FY 2009. As the economy and the real estate markets improve unincorporated business franchise tax collections will improve. The growth rate in FY 2011 is forecast as 8.0 percent. The average annual growth rate between FY 2012 and FY 2014 is estimated to be 5.9 percent.

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 percent of the 11 percent is dedicated to financing the new baseball stadium), a tax of 1.7 percent on the gross receipts of insurance companies, a tax of 6 percent of net resident revenue on each nursing facility

in the District of Columbia. Table 4-11 shows actual revenue in FY 2009, estimates for FY 2010 and FY 2011 and projected revenue for fiscal years 2012 through 2014.

Public Utility Taxes

This tax is directly related to energy use, so tax revenue collections are more closely linked to weather extremes rather than to the fuel cost. Gross revenue from public utilities taxes (before the transfer for baseball stadium funding is taken) will be \$152.1 million in FY 2010 and \$152.3 million in FY 2011 and remain at roughly this level from FY 2012 through FY 2014, assuming normal weather.

Transfer to Ballpark Fund

There is a surcharge on nonresidential rates that finances the Washington Nationals baseball stadium. In FY 2009, \$10.1 million was collected and transferred. In FY 2011, \$9.4 million will be distributed.

Toll Telecommunication Taxes

The gross revenue from the Toll Telecommunications tax (before the 1 percent transfer on the gross receipts of non-residential customers for baseball stadium funding) will be approximately \$67.7 million in FY 2010 and \$67.8 million FY 2011 and remain roughly flat for the period FY 2012 to FY 2014.

Table 4-11

Gross Receipts Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Public Utility (gross)	151,046	152,126	152,337	152,518	152,676	152,811
<i>Transfer to Ballpark Fund</i>	<i>(10,091)</i>	<i>(9,430)</i>	<i>(9,443)</i>	<i>(9,454)</i>	<i>(9,464)</i>	<i>(9,472)</i>
Public Utility (net)	140,955	142,696	142,894	143,064	143,212	143,339
Toll Telecommunication (gross)	66,586	67,718	67,753	67,780	67,799	67,814
<i>Transfer to Ballpark Fund</i>	<i>(2,949)</i>	<i>(2,778)</i>	<i>(2,779)</i>	<i>(2,780)</i>	<i>(2,781)</i>	<i>(2,782)</i>
Toll Telecommunication (net)	63,637	64,940	64,974	65,000	65,018	65,032
Insurance Premiums (gross)	57,417	71,267	71,267	71,267	71,267	71,267
<i>Transfer to Healthy DC Fund</i>	<i>(8,653)</i>	<i>(13,636)</i>	<i>(17,486)</i>	<i>(17,486)</i>	<i>(17,486)</i>	<i>(17,486)</i>
Insurance Premiums (net)	48,764	57,631	53,781	53,781	53,781	53,781
Healthcare Provider Tax	12,088	11,000	11,000	11,000	11,000	11,000
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(12,088)</i>	<i>(10,400)</i>	<i>(11,000)</i>	<i>(11,000)</i>	<i>(11,000)</i>	<i>(11,000)</i>
Baseball Gross Receipts Tax	28,204	21,000	21,567	22,688	23,641	24,611
<i>Transfer to Ballpark Fund</i>	<i>(28,204)</i>	<i>(21,000)</i>	<i>(21,567)</i>	<i>(22,688)</i>	<i>(23,641)</i>	<i>(24,611)</i>
Total Gross Receipts Taxes (net)	253,356	265,867	261,649	261,845	262,011	262,152
Policy Proposals	-	643	1,830	5,390	5,390	5,390

Transfer to Ballpark Fund

There is a surcharge on nonresidential rates that finances the Washington Nationals baseball stadium. In FY 2009, \$2.9 million was collected and transferred. In FY 2011, \$2.8 million will be distributed.

Insurance Premiums Tax

In FY 2009, revenue collected from the insurance premium tax, before the transfer to the Healthy DC Fund was \$57.4 million; net revenue (after the transfer) was \$48.8 million. Collections from taxes on insurance premiums are estimated to be \$53.8 million in FY 2011 (after the transfer of insurance premium taxes to the Healthy DC Fund). The net revenue from the insurance premiums tax is expected to be flat through FY 2014.

Transfer to Healthy DC Fund

Of the insurance premium taxes generated from health maintenance organizations (HMO), seventy-five percent is distributed to the Healthy DC fund for the purpose of providing affordable health insurance to eligible individuals.

Policy proposals:

- Equalization of insurance premium rates
- Recognize revenue from application of 2% premium rate to all accident and health policies and rename Healthy DC fund
- Apply 2% premium tax to HMO for Medicaid receipts
- Impose per bed tax on hospitals
- Increase ICF-MR Assessment

- Hospital and medical service corporation (HMSC) community reinvestment.

Healthcare Provider Tax

The healthcare provider tax imposes a 6 percent tax on the District's nursing homes. The legislation was passed during 2004. The tax is estimated to generate \$11 million in revenue annually from FY 2010 through FY 2014.

Transfer to Nursing Facility Quality of Care Fund

With the exception of \$0.6 million in FY 2010 which goes to the general local fund, all of the funds raised by the Health Care Provider Tax are designated to go to the Nursing Facility Quality of Care Fund.

Ballpark Fee

The Ballpark Fee is a gross receipts fee that is levied on businesses within the District with over \$5 million in gross receipts. The District expects to receive about \$21 million annually from the Ballpark Fee, all of which is transferred to the Ballpark Fund.

Other Taxes

Estate Tax

Notwithstanding the current status of federal and District estate tax legislation and its interplay, there is evidence that many wealthy District residents, potentially subject to the estate tax, have significantly enhanced their wealth positions in recent years (possibly through the stock markets and/or real estate related developments). In FY 2009, \$74.5 million was collected, which

Table 4-12

Other Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Estate	74,508	35,000	35,000	35,000	35,000	35,000
Deed Recordation (gross)	100,763	80,546	83,155	90,664	96,911	102,115
<i>Transfer to HPTF</i>	<i>(15,958)</i>	<i>(12,082)</i>	<i>(12,473)</i>	<i>(13,600)</i>	<i>(14,537)</i>	<i>(15,317)</i>
Deed Recordation (net)	84,805	68,464	70,682	77,064	82,374	86,798
Deed Transfer (gross)	78,262	66,533	63,230	68,080	71,348	73,659
<i>Transfer to HPTF</i>	<i>(12,286)</i>	<i>(9,170)</i>	<i>(9,485)</i>	<i>(10,212)</i>	<i>(10,702)</i>	<i>(11,049)</i>
Deed Transfer (net)	65,976	57,363	53,746	57,868	60,646	62,610
Economic Interests	8,376	10,000	10,000	10,000	10,000	10,000
Total Other Taxes (net)	233,665	170,827	169,427	179,932	188,020	194,408
Policy Proposals	-	-	-	-	-	-

is an 11.4 percent increase over FY 2008. Given the economic recession and the uncertainty about the federal estate tax, District estate tax collections are expected to decline 53.0 percent to \$35 million in FY 2010 and remain at \$35 million per year for FY 2011 to FY 2014.

Deed Taxes

In FY 2009, \$100.8 million was collected for the deed recordation tax, 35.4 percent less than in FY 2008. Also, \$78.3 million was collected for the deed transfer tax, 30.4 percent less than in the prior year, and \$8.4 million was collected for the economic interest tax, which is 84.7 percent less than in FY 2008. These decreases in collections were driven primarily by the dramatic decreases in the number of office building sales in FY 2009, as well as falling average sale prices of these buildings. The faltering commercial real estate market of FY 2009 was, in turn, caused by the accompanying economic recession, the debt crisis and the global financial meltdown.

The commercial real estate market is expected to remain weak due to the lingering economic recession, relatively high office vacancy rates, tepid new office leasing demand, and the surge of new office buildings due to deliver in 2010 and 2011. But, the market in 2010 is not expected to be as bad as the market of 2009. Therefore, deed recordation collections are expected to decline only 20.1 percent in FY 2010 but begin to grow 3.2 percent in FY 2011. Deed transfer collections are expected to decline only 15.0 percent in FY 2010 and decline in FY 2011 by an additional 5.0 percent. Deed transfer collections are expected to resume growing in FY 2012.

The economic interest tax is expected to total \$10 million a year beginning in FY 2010. Growth will occur

in this tax in FY 2010 because in the fall of 2009 legislation was passed that for the first time began applying the economic interest tax to the sale of co-operative housing units.

Transfer to Housing Production Trust Fund (HPTF)

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 Housing Production Trust Fund provides funds for the acquisition, construction and rehabilitation of affordable multifamily housing projects.

Nontax Revenue and Lottery

Local non-tax revenue includes licenses and permits, fines and forfeitures, charges for services, and miscellaneous categories such as interest income unclaimed property and other revenue sources.

In FY 2009, non-tax revenues and non-tax revenue enhancements totaled \$353.2 million, \$32.7 million less than FY 2008’s total of \$385.9 million, an 8.5 percent decline in revenue. Factors contributing to this decrease in local non-tax revenues in FY 2009 include the following:

- Collections from licenses and permits were down \$19.0 million (-22.4 %) from FY 2008 due to the economic recession’s impact on the building market.
- Collections from fines and forfeitures were up \$2.5 million (2.5%) from FY 2008 due to increased revenues from automated traffic enforcement.
- Collections from charges for services were up \$0.6 million (1.4 %) from FY 2008 due to increased rev-

Table 4-13

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Licenses & Permits	65,924	65,707	71,080	72,582	76,834	73,835
Fines & Forfeitures	101,415	140,194	155,663	158,370	156,334	159,399
Charges for Services	44,092	37,774	41,023	39,823	43,473	42,273
Miscellaneous	141,739	101,798	91,051	92,400	96,637	82,745
Total General Purpose Non-Tax Revenue	353,170	345,473	358,817	363,175	373,278	358,252
Lottery	68,775	67,350	68,925	68,925	68,925	68,925
Policy Proposals	-	24,009	87,010	64,535	66,395	78,074

Note: Table 4-18 (at the end of this chapter) provides a detailed listing of non-tax revenue by source.

venues from emergency ambulance fees.

- Collections from miscellaneous revenues were down \$16.8 million (-10.6 %) from FY 2008 due to declines in interest income reflecting the economic recession's impact on fund surpluses and interest rates.

For FY 2010, non-tax revenues are estimated to total \$345.5 million, \$7.7 million less than FY 2009's total of \$353.2 million, a 2.2 percent decline in revenue. Factors contributing to this decrease in local non-tax revenues in FY 2010 include the following:

- Collections from fines and forfeitures were up \$38.8 million (38.2%) from FY 2009 due to increased revenues from photo radar enforcement.
- Collections from charges for services were down \$6.3 million (14.3%) from FY 2009.
- Collections from miscellaneous revenues were down \$39.9 million (28.2%) from FY 2009 due to declines in interest income reflecting the economic recession's impact on fund surpluses and interest rates and budget adjustment measures.

Policy Proposals:

- Establish graduated fees for vacant property registration to fund nuisance abatement
- Impose technology fee on building permits
- Impose relocation towing fee
- Increase traffic fines administered by MPD
- Impose technology fee on corporation documents
- Sell advertising on parking meters
- WCAS Lease revenue
- Establish fees for environmental screening and impact statements
- Align DDOT revenue with FY10 gap closing transfer to local fund
- Escheated estate account
- Transfers of revenue from Special Purpose Funds
- Transfer from excess TIF revenue

Special Purpose Non-Tax Revenue

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

In FY 2011 the District is anticipating \$478.8 million in revenue and use of fund balance of \$79.8 million for a total of \$558.6 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 2012 – FY 2014. Table 4-20 (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 D.C. Official Code or the D.C. Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 4-14 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

In FY 2011 the District is anticipating \$478.8 million in revenue and use of fund balance of \$79.8 million for a total of \$558.6 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 2012 – FY 2014. Table 4-20 (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 D.C. Official Code or the D.C. Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 4-14 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Policy Proposals:

- Prepaid phone cards taxed at 2% on retail sales
- Increase Department of Health fees
- Increase food handler fees (by administrative rule-making)
- Increase notary public service fees
- Increase filing fees for drug marketing
- Lobbyist fees
- School Lease Account agency transfer
- Title Insurance producers assessment
- Impose technology fee for basic business licenses (by administrative rulemaking)
- Condo fees to Housing and Community Development
- Remove cap on Unemployment Compensation
- Special events licensing fees
- DDOT fee increases: Steel plate fee, Impose car sharing space fee, Technology fee on public space permits, Establish commercial loading zone permit, Permit fee for loading and unloading intercity buses
- Transfer Special Purpose Fund revenue to local

Table 4-14

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2010-2014

(\$ thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Local Fund Revenue	5,050,633	5,164,448	5,029,101	5,120,791	5,257,491	5,398,319
plus Local Fund Policy Proposals		24,647	101,382	81,303	81,421	93,248
PROPERTY TAX		(5)	355	677	539	908
Incorporate Acts Passed Subject to Appropriation						
Heights on Georgia Avenue		-	(52)	(55)	(170)	(170)
Studio Theatre		-	(27)	(26)	(25)	(23)
Park Place at Petworth		-	(696)	(445)	(445)	(445)
Affordable Housing Inc			(112)	(33)	(34)	(33)
King Towers			(83)	(55)	(55)	(55)
IHOP			(50)	-	-	-
Jubilee Housing			(52)	(59)	(62)	(69)
Campbell Heights			(150)	(157)	(165)	(173)
Kelsey Gardens		(5)	(2)	(2)		
Tax abatements for non-profit organizations locating in Emerging Commercial Neighborhoods			(500)	(500)	(500)	(500)
Pew Charitable Trust abatement			(805)	(773)	(789)	(822)
First Congregational United Church of Christ abatement		-	(317)	(317)	(317)	-
Establish new class for certain vacant improved property.			3,200	3,100	3,100	3,200
SALES AND USE TAX		-	7,930	8,260	8,280	8,640
Include certain beverages in general sales tax base.			7,930	8,260	8,280	8,640
Tax medical marijuana at 6%			27	53	107	214
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>			(27)	(53)	(107)	(214)
INCOME TAX	-		4,257	2,441	816	235
Withholding tax compliance			4,415	2,840	1,538	1,538
District job incentive			(158)	(399)	(721)	(1,303)
GROSS RECEIPTS		643	1,830	5,390	5,390	5,390
Equalization of insurance premium rates		-	1,187	4,747	4,747	4,747
Recognize revenue from application of 2% premium rate to all accident and health policies		643	643	643	643	643
Apply 2% premium tax to HMO for Medicaid receipts		3,377	8,590	11,704	12,039	12,738
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>		(3,377)	(8,590)	(11,704)	(12,039)	(12,738)
Impose per bed tax on hospitals			6,293	6,293	6,293	6,293
<i>Transfer bed tax to hospital fund.</i>			(6,293)	(6,293)	(6,293)	(6,293)

(Continued on next page)

Table 4-14 (continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2010-2014

(\$ thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
GROSS RECEIPTS (cont)						
Increase ICF-MR Assessment			4,689	4,689	4,689	4,689
<i>Transfer revenue to Stevie Sellows fund</i>			(4,689)	(4,689)	(4,689)	(4,689)
Hospital and medical service corporation (HMSC) community reinvestment		5,000	5,000	5,000	5,000	5,000
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
NONTAX		24,009	87,010	64,535	66,395	78,074
Increase fee for vacant property registration to fund nuisance abatement		94	355	324	304	286
Increases by regulation:						
Impose technology fee on building permits		281	1,687	1,687	1,687	-
Impose relocation towing fee			1,000	1,000	1,000	1,000
Increase traffic fines administered by MPD		7,009	28,034	28,034	28,034	28,034
Impose technology fee on corporation documents		167	1,000	1,000	1,000	
Sell advertising on parking meters			350	700	700	700
WCAS Lease revenue		167	1,001	1,001	1,001	1,001
Establish fees for environmental screening and impact statements		-	66	66	66	66
Align DDOT revenue with FY10 gap closing transfer to local fund		3,500	3,600	3,700	3,700	3,700
Escheated estate account			1,721			
Transfers of revenue from other funds:						
Transfer from DDOT		-	4,041	3,729	3,448	3,196
Transfer BBL fees		83	750	500	750	-
Transfer food handler fee increase		-	224	224	224	224
Transfer title insurance assessment		-	750	-	750	-
Excess Transfers to TIF		2,500	6,600			
Transfer baseball fund revenue			289	636	1,797	17,934
Transfer sustainable energy trust fund revenue			13,609	-	-	-
Convert certified unbudgeted O-type Revenue to Local Fund		10,209	21,933	21,933	21,933	21,933
Local Fund Revenue With Policy Proposals	5,050,633	5,189,096	5,130,483	5,202,093	5,338,912	5,491,567
Dedicated Revenue	239,428	284,328	328,193	327,408	348,816	398,836
plus Dedicated Revenue Policy Proposals	-	5,877	17,709	27,102	26,330	10,999
Transfer revenue from intermediate care facilities from local to Stevie Sellows fund			4,689	4,689	4,689	4,689
Transfer Medicaid HMO receipts from local to Healthy DC		3,377	8,590	11,704	12,039	12,738
Transfer bed tax to Hospital Fund			6,293	6,293	6,293	6,293
Transfer HMSC to Healthy DC		5,000	5,000	5,000	5,000	5,000

(Continued on next page)

Table 4-14 (continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2010-2014

(\$ thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Transfer medical marijuana tax revenue			27	53	107	214
Transfer from TIF revenues		(2,500)	(6,600)	-	-	-
Transfer revenue from baseball fund to local			(289)	(636)	(1,797)	(17,934)
Dedicated Revenue With Policy Proposals	239,428	290,205	345,902	354,510	375,147	409,835
Special Purpose (O-Type) Revenue	454,764	471,203	478,777	477,905	478,273	481,817
plus Special Purpose Policy Proposals		(10,164)	(33,282)	(19,947)	(19,588)	(14,947)
Impose 2% tax on pre-paid wireless service sales			1,087	1,172	1,172	1,172
Increase Department of Health fees			512	153	512	153
Increase food handler fees (by regulation)			224	224	224	224
<i>Transfer increase to local</i>			(224)	(224)	(224)	(224)
Impose technology fee for basic business licenses (by regulation)		83	750	500	750	
<i>Transfer increase to local</i>		(83)	(750)	(500)	(750)	-
Title Insurance producers assessment			750		750	
<i>Transfer increase to local</i>			(750)	-	(750)	-
Increase notary public service fees		-	150	150	150	150
Increase filing fees for drug marketing	-	-	340	340	340	340
Lobbyist fees		45	45	45	45	45
School Lease Account: transfer out of OPEFM		-	(1,648)	(1,648)	(1,648)	(1,648)
School Lease Account: transfer to DRES		-	1,648	1,648	1,648	1,648
Condo fees to Housing and Community Development			66	66	66	66
Remove cap on Unemployment Compensation						5,000
Special events licensing fees			60	60	60	60
Transfer sustainable energy trust fund revenue to local			(13,609)			
DDOT fee increases:						
Steel plate fee		-	3,120	2,808	2,527	2,274
Impose car sharing space fee (by regulation)		-	275	275	275	275
Establish commercial loading zone permit		-	261	261	261	261
Permit fee for loading and unloading intercity buses		-	215	215	215	215
Technology fee on public space permits		-	170	170	170	170
Transfer from DDOT Unified fund to local		-	(4,041)	(3,729)	(3,448)	(3,196)
Convert certified unbudgeted O-type Revenue to Local Fund		(10,209)	(21,933)	(21,933)	(21,933)	(21,933)
Special Purpose Revenue With Policy Proposals	454,764	461,039	445,495	457,957	458,685	466,869
All Proposals	-	20,360	85,809	88,458	88,163	89,299
General Fund Revenue with Policy Proposals	5,744,825	5,940,340	5,921,880	6,014,561	6,172,744	6,368,271

Policy Proposals

This section briefly describes each of the policy proposals that will be included as revenue in the financial plan. Many of the provisions are in the BSA; however, some are based on actions since the February 2010 revenue estimate that do not require legislation to be implemented.

Property tax changes

Incorporate Acts Passed Subject to Appropriation:

A BSA Subtitle repeals the “subject to appropriation” clauses for a number of legislative actions that have already been funded or would be funded by the proposed FY 2011 through FY 2014 budget and financial plan. The subtitle also provides various technical amendments and re-regulates certain funding requirements.

Tax abatement for non-profit associations: This subtitle would provide up to \$500 thousand annually in real property tax abatements from FY 2011 to FY 2014 for non-profit organizations moving to certain neighborhoods.

Pew Charitable Trust property tax abatement: The provision exempts from real property taxation 40 percent of the value of particular property owned by The Pew Charitable Trusts for 30 years.

First Congregational United Church of Christ abatement: The provision abates real property and transfer taxes and refunds over three years in equal installments taxes already paid in the amount of \$951,000.

Establish new class for certain vacant improved property: This provision creates a new property assessment class for certain vacant property with improvements. Properties in this class will be taxed \$5 per \$100 of assessed value.

Sales tax changes:

Parking tax: A BSA Subtitle reserves \$12.2 million in FY 2010 and \$10.2 million in subsequent years. Table 4-4 reflects this revenue and it is not included in Table 4-14.

Include certain beverages in sales tax base: This provision will include soft drinks in the taxable base of the general sales tax. Soft drink is defined as a non-alcoholic beverage with natural or artificial sweeteners.

Tax medical marijuana at 6%: This provision subjects medical marijuana sales to a 6 percent retail sales tax. The proceeds are distributed to the Healthy DC and Health Care Expansion fund.

Income tax changes:

Withholding tax compliance: This provision requires employers to set withholding allowances on the W-4 income tax withholding form to zero for District income tax withholding for those employees that have outstanding tax liability.

District Job Incentive: Create a new credit against corporate franchise tax liability for the creation of jobs in the District. The maximum credit would be worth up to 50 percent of payroll taxes for each new employee, subject to certain criteria.

Gross receipts tax changes:

Equalization of insurance premium tax rates: A BSA Subtitle amends the Life Insurance Act of 1901 to create a uniform premium tax rate of 2 percent for all lines of insurance and to amend Title 47 of the District of Columbia Official Code to conform to the new uniform premium tax rate. Currently, life and property insurance premiums are taxed at 1.7 percent while health insurance premiums are taxed at 2 percent.

Recognize revenue from application of 2% premium rate to all accident and health policies: The current law regarding the rates on insurance companies (D.C. Official Code § 47-2608(a)(1A)) was reinterpreted to equate the previous 1.7 percent tax rate on non-major medical accident and loss of health insurance premium receipts to the 2.0 percent rate that should be paid on all Accident and Health (A&H) insurance policy fees and premium receipts.

Apply 2% premium tax to HMO for Medicaid receipts: A BSA Subtitle would amend the Health Maintenance Organization Act of 1996 to no longer exclude

health maintenance organizations (HMOs) from paying taxes equal to 2 percent of their policy and membership fees and net premium receipts or consideration received pursuant to the District Medicaid Program, the Healthy DC Program, or the DC HealthCare Alliance. All new revenues collected solely from the expansion of the tax would be deposited into the Healthy DC and Health Care Expansion Fund, which is the new name the proposed subtitle would give to the Healthy DC Fund.

Impose per bed tax on hospitals: This provision assesses hospitals \$500 per bed in the first year (FY2010) and \$1,500 in subsequent years. In FY 2010, the proceeds are distributed to the Medical Captive Liability fund and in subsequent years, the proceeds are distributed to a newly created Hospital fund.

Increase assessment on intermediate care facilities: Per DC Code Section 47-1270, revenue will be collected from intermediate care facilities for the mentally retarded (ICF-MR) and transferred to the Stevie Sellows Quality Improvement Fund. This provision raises the rate to 5.5 percent.

Hospital and medical service corporation (HMSC) community reinvestment: Law 18-0104 allowed HMSCs to enter into a public-private partnership with D.C. that includes a \$5 million contribution to the Healthy DC fund to be used for subsidies to expand health insurance coverage for low income D.C. residents. The partnership and the contribution would fulfill the HMSC's community reinvestment and open enrollment obligations. Revenue is dedicated to the Healthy DC fund.

Nontax revenue changes:

Increase vacant property registration fee to fund nuisance abatement: Increase vacant property registration fee which will be used to fund the Nuisance Abatement Fund to offset costs of identifying and abating nuisance conditions on real properties.

Increased fees by administrative rulemaking: Not included in the BSA are increases to several categories of fees including building permits, and traffic fines. Increases were effective June 1, 2010, under an emergency order.

Impose technology surcharge and increase fees on corporate registration: This provision increases the schedule of fees applying to registration and renewal of corporations and applies a 10 percent surcharge for technology enhancements.

Department of Public Works (DPW) relocation towing initiative: DPW will begin to relocate vehicles during the AM & PM rush hour time periods in certain locations throughout the city and charge \$100 per towed vehicle.

Sell advertising on parking meters: A BSA Subtitle allows the Rights-of-Way Management Administration at the District Department of Transportation to oversee the parking meter advertising program, including entering into agreements with companies to place advertisements on parking meters and to print advertisements on the back of receipts.

Distribute Washington Center on Aging Lease Income to local fund: Amends code so the lease income from the Washington Center for Aging goes to the General Fund, instead of Department of Real Estate Service's O-type account.

Establish fees for environmental impact screening forms and preparation of environmental impact statements: A BSA Subtitle would require the District Department of the Environment (DDOE) to issue rules to assist District agencies in the review of an environmental impact screening form (EISF) and preparation of an environmental impact statement (EIS). In addition, the subtitle would give the authority to the Mayor to increase the fee charged to an applicant for reviewing an EISF or preparing an EIS to \$55 per hour.

Escheated estate account: Transfer funds from escheated estate account to Local Fund.

Align D.C. Department of Transportation (DDOT) revenue with FY 2010 gap closing transfer to local fund: The transfers—\$3.5 million in FY 2010, \$3.6 million in FY 2011, and \$3.7 million in subsequent fiscal years from the DDOT Unified Fund to Local Fund—reflect the incremental revenue to the Highway Trust Fund from the increase in the gasoline tax in the FY 2010 BSA. Since the nontax revenue line of Table 4-4 does not reflect this, it is reported in Table 4-14.

Convert certified unbudgeted O-type revenue to Local: Transfer (in FY 2011) certified, but unbudgeted, O-type revenue from various funds to the Local Fund so that this revenue is recognized as FY 2011 revenue.

Special Purpose Revenue Changes

Impose 2% tax on the retail purchase of pre-paid wireless services: This provision levies a tax on pre-paid wireless telecommunications services to support the E-911 program.

Increased fees by administrative rulemaking: Not included in the BSA are increases to several categories of special purpose fees including renewal licensure fees for food handling fees, renewal licensure fees for acupuncturists, chiropractors, nursing home administrators, pharmacists and social workers, AccessRx fees, pharmacy registration fees, nursing home licensure fees, and a technology surcharge for basic business license fees.

Increase filing fees for drug marketing: This provision increases the filing fees for makers and labelers of prescription drugs that employ, direct or use marketing representatives in the District.

Lobbyist fees: Paid lobbyists that are required to register with the District of Columbia are also required to pay an annual registration fee.

DRES school lease account: A BSA Subtitle would establish the District of Columbia Excess School Buildings Maintenance Fund, a non-lapsing, local fund administered by the Department of Real Estate Services (DRES) used for lease administration, repair, maintenance, and capital investment of excess school buildings or other real property formerly under the jurisdiction of the District of Columbia Public Schools (DCPS).

Title insurance producer assessment: Authorizes the assessment of the additional revenues associated with the regulation of title insurance producers. Increased revenue will be transferred to the Local Fund.

Condo fees to Housing and Community Development: Increases rental certification, registration, and new application fees - Goes to Department of Housing

and Community Development Unified Fund

Remove cap on unemployment compensation deposits: Amends the District of Columbia Unemployment Compensation Act to eliminate the cap on the annual amount that may be deposited in the Unemployment Compensation Administrative Assessment Account.

Special events licensing fees: Amends the Special Events regulations concerning activities held on public space, such as parades, community activities, and cultural programs, to require a written permit from DCRA prior to the event, to increase the hourly rate for investigators and inspectors, to decrease the percentage and radius requirement for neighborhood approval to host a Special Event, and to establish a tiered fee structure to cover the administrative costs necessary to expedite and process applications.

Establish a fee for steel plates on roads: A BSA Subtitle imposes a new public space permit fee on use of steel plates for construction projects.

Increase public space permit fees to pay for technology improvements: A BSA Subtitle levies a 10 percent fee to pay for enhanced technological capabilities. Revenue from the enhanced fee will go to the Local Fund.

Car sharing space fee: The D.C. Department of Transportation (DDOT) will begin charging car sharing companies per existing contracts a fee to use on-street parking spaces.

Permit fee for loading and unloading intercity buses: A BSA Subtitle imposes a fee for the use of public space at 15 locations to load and unload passengers of bus companies that operate between the District and other cities.

Increase notary public fees: A BSA Subtitle increases fees administered by the Office of Notary Commissions under the Office of the Secretary.

Additional Information on D.C. Revenues

The following tables provide additional detail on District taxes.

Table 4-15

Operating Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Real Property (gross)	1,822,693	1,773,111	1,574,072	1,512,534	1,543,286	1,607,927
<i>Transfer to TIF/PILOT</i>	<i>(17,921)</i>	<i>(19,585)</i>	<i>(27,600)</i>	<i>(30,448)</i>	<i>(34,685)</i>	<i>(50,409)</i>
Real Property (net)	1,804,772	1,753,526	1,546,472	1,482,086	1,508,601	1,557,518
Personal Property (gross)	69,163	65,428	65,624	66,195	66,857	68,054
<i>Transfer to Neighborhood Investment Fund</i>	<i>(10,000)</i>	<i>(2,588)</i>	<i>(6,800)</i>	<i>(6,800)</i>	<i>(6,800)</i>	<i>(10,000)</i>
Personal Property (net)	59,163	62,840	58,824	59,395	60,057	58,054
Public Space (gross)	32,612	31,797	30,779	31,047	31,357	31,671
<i>Transfer to DDOT</i>	<i>(32,612)</i>	<i>(31,797)</i>	<i>(30,779)</i>	<i>(31,047)</i>	<i>(31,357)</i>	<i>(31,671)</i>
Total Property	1,863,935	1,816,366	1,605,296	1,541,481	1,568,658	1,615,572
General Sales (gross)	973,410	1,013,959	1,053,418	1,090,552	1,123,076	1,180,657
<i>Convention Center Transfer</i>	<i>(91,538)</i>	<i>(97,865)</i>	<i>(101,696)</i>	<i>(105,303)</i>	<i>(108,455)</i>	<i>(114,047)</i>
<i>Transfer to TIF/PILOT</i>	<i>(18,121)</i>	<i>(22,335)</i>	<i>(40,304)</i>	<i>(27,973)</i>	<i>(37,598)</i>	<i>(58,016)</i>
<i>Transfer to DDOT Unified Fund (parking tax)</i>	<i>(23,765)</i>	<i>(25,675)</i>	<i>(29,148)</i>	<i>(30,535)</i>	<i>(31,748)</i>	<i>(33,898)</i>
<i>Transfer to Ballpark Fund</i>	<i>(9,434)</i>	<i>(9,666)</i>	<i>(10,082)</i>	<i>(10,515)</i>	<i>(11,020)</i>	<i>(11,560)</i>
<i>Transfer to School Modernization Fund</i>	<i>(106,000)</i>	-	-	-	-	-
General Sales (net)	724,552	858,419	872,188	916,226	934,256	963,136
Alcohol	5,386	5,358	5,331	5,306	5,283	5,261
Cigarette	37,620	30,000	29,271	28,560	27,866	27,190
Motor Vehicle	32,107	32,108	32,750	33,733	34,745	35,787
Motor Fuel Tax	23,830	28,119	28,330	28,614	28,900	29,189
<i>Transfer to Highway Trust Fund</i>	<i>(23,830)</i>	<i>(28,119)</i>	<i>(28,330)</i>	<i>(28,614)</i>	<i>(28,900)</i>	<i>(29,189)</i>
Total Sales	799,665	925,885	939,541	983,825	1,002,150	1,031,373
Individual Income	1,135,938	1,219,620	1,257,192	1,314,038	1,376,495	1,437,092
Corporation Franchise	221,882	246,584	253,270	285,235	288,432	294,008
U. B. Franchise	120,247	106,476	114,984	122,334	129,522	136,537
Total Income	1,478,067	1,572,680	1,625,446	1,721,607	1,794,449	1,867,637
Public Utility (gross)	151,046	152,126	152,337	152,518	152,676	152,811
<i>Transfer to Ballpark Fund</i>	<i>(10,091)</i>	<i>(9,430)</i>	<i>(9,443)</i>	<i>(9,454)</i>	<i>(9,464)</i>	<i>(9,472)</i>
Public Utility (net)	140,955	142,696	142,894	143,064	143,212	143,339
Toll Telecommunication (gross)	66,586	67,718	67,753	67,780	67,799	67,814
<i>Transfer to Ballpark Fund</i>	<i>(2,949)</i>	<i>(2,778)</i>	<i>(2,779)</i>	<i>(2,780)</i>	<i>(2,781)</i>	<i>(2,782)</i>
Toll Telecommunication (net)	63,637	64,940	64,974	65,000	65,018	65,032
Insurance Premiums (gross)	57,417	71,267	71,267	71,267	71,267	71,267
<i>Transfer to Healthy DC Fund</i>	<i>(8,653)</i>	<i>(13,636)</i>	<i>(17,486)</i>	<i>(17,486)</i>	<i>(17,486)</i>	<i>(17,486)</i>
Insurance Premiums (net)	48,764	57,631	53,781	53,781	53,781	53,781
Healthcare Provider Tax	12,088	11,000	11,000	11,000	11,000	11,000
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(12,088)</i>	<i>(10,400)</i>	<i>(11,000)</i>	<i>(11,000)</i>	<i>(11,000)</i>	<i>(11,000)</i>
Baseball Gross Receipts Tax	28,204	21,000	21,567	22,688	23,641	24,611
<i>Transfer to Ballpark Fund</i>	<i>(28,204)</i>	<i>(21,000)</i>	<i>(21,567)</i>	<i>(22,688)</i>	<i>(23,641)</i>	<i>(24,611)</i>
Total Gross Receipts	253,356	265,867	261,649	261,845	262,011	262,152

(Continued on next page)

Table 4-15 (cont)

Operating Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Estate	74,508	35,000	35,000	35,000	35,000	35,000
Deed Recordation (gross)	100,763	80,546	83,155	90,664	96,911	102,115
<i>Transfer to HPTF</i>	<i>(15,958)</i>	<i>(12,082)</i>	<i>(12,473)</i>	<i>(13,600)</i>	<i>(14,537)</i>	<i>(15,317)</i>
Deed Recordation (net)	84,805	68,464	70,682	77,064	82,374	86,798
Deed Transfer (gross)	78,262	66,533	63,230	68,080	71,348	73,659
<i>Transfer to HPTF</i>	<i>(12,286)</i>	<i>(9,170)</i>	<i>(9,485)</i>	<i>(10,212)</i>	<i>(10,702)</i>	<i>(11,049)</i>
Deed Transfer (net)	65,976	57,363	53,746	57,868	60,646	62,610
Economic Interests	8,376	10,000	10,000	10,000	10,000	10,000
Total Other Taxes	233,665	170,827	169,427	179,932	188,020	194,408
TOTAL TAXES	4,628,688	4,751,625	4,601,359	4,688,691	4,815,288	4,971,142
Licenses & Permits	65,924	65,707	71,080	72,582	76,834	73,835
Fines & Forfeits	101,415	140,194	155,663	158,370	156,334	159,399
Charges for Services	44,092	37,774	41,023	39,823	43,473	42,273
Miscellaneous Revenue	141,739	101,798	91,051	92,400	96,637	82,745
TOTAL NON-TAX	353,170	345,473	358,817	363,175	373,278	358,252
Lottery	68,775	67,350	68,925	68,925	68,925	68,925
TOTAL LOCAL FUND REVENUE	5,050,633	5,164,448	5,029,101	5,120,791	5,257,491	5,398,319

Table 4-16

Percentage Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Real Property (gross)	8.9%	-2.7%	-11.2%	-3.9%	2.0%	4.2%
<i>Transfer to TIF/PILOT</i>	<i>169.3%</i>	<i>9.3%</i>	<i>40.9%</i>	<i>10.3%</i>	<i>13.9%</i>	<i>45.3%</i>
Real Property (net)	8.3%	-2.8%	-11.8%	-4.2%	1.8%	3.2%
Personal Property (gross)	15.9%	-5.4%	0.3%	0.9%	1.0%	1.8%
<i>Transfer to Neighborhood Investment Fund</i>	<i>0.0%</i>	<i>-74.1%</i>	<i>162.8%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>47.1%</i>
Personal Property (net)	19.1%	6.2%	-6.4%	1.0%	1.1%	-3.3%
Public Space (gross)	17.7%	-2.5%	-3.2%	0.9%	1.0%	1.0%
<i>Transfer to DDOT</i>	<i>17.7%</i>	<i>-2.5%</i>	<i>-3.2%</i>	<i>0.9%</i>	<i>1.0%</i>	<i>1.0%</i>
Total Property	8.6%	-2.6%	-11.6%	-4.0%	1.8%	3.0%
General Sales (gross)	-4.1%	4.2%	3.9%	3.5%	3.0%	5.1%
<i>Convention Center Transfer</i>	<i>0.0%</i>	<i>6.9%</i>	<i>3.9%</i>	<i>3.5%</i>	<i>3.0%</i>	<i>5.2%</i>
<i>Transfer to TIF/PILOT</i>	<i>-22.7%</i>	<i>23.3%</i>	<i>80.5%</i>	<i>-30.6%</i>	<i>34.4%</i>	<i>54.3%</i>
<i>Transfer to DDOT Unified Fund (parking tax)</i>	<i>-36.5%</i>	<i>8.0%</i>	<i>13.5%</i>	<i>4.8%</i>	<i>4.0%</i>	<i>6.8%</i>
<i>Transfer to Ballpark Fund</i>	<i>-23.7%</i>	<i>2.5%</i>	<i>4.3%</i>	<i>4.3%</i>	<i>4.8%</i>	<i>4.9%</i>
<i>Transfer to School Modernization Fund</i>	<i>6.0%</i>	<i>-100.0%</i>	<i>NA</i>	<i>NA</i>	<i>NA</i>	<i>NA</i>
General Sales (net)	-3.5%	18.5%	1.6%	5.0%	2.0%	3.1%
Alcohol	3.8%	-0.5%	-0.5%	-0.5%	-0.4%	-0.4%
Cigarette	57.4%	-20.3%	-2.4%	-2.4%	-2.4%	-2.4%
Motor Vehicle	-20.1%	0.0%	2.0%	3.0%	3.0%	3.0%
Motor Fuel Tax	2.7%	18.0%	0.8%	1.0%	1.0%	1.0%
<i>Transfer to Highway Trust Fund</i>	<i>2.7%</i>	<i>18.0%</i>	<i>0.8%</i>	<i>1.0%</i>	<i>1.0%</i>	<i>1.0%</i>
Total Sales	-2.4%	15.8%	1.5%	4.7%	1.9%	2.9%
Individual Income	-15.4%	7.4%	3.1%	4.5%	4.8%	4.4%
Corporation Franchise	-22.5%	11.1%	2.7%	12.6%	1.1%	1.9%
U. B. Franchise	-5.2%	-11.5%	8.0%	6.4%	5.9%	5.4%
Total Income	-15.8%	6.4%	3.4%	5.9%	4.2%	4.1%
Public Utility (gross)	-1.6%	0.7%	0.1%	0.1%	0.1%	0.1%
<i>Transfer to Ballpark Fund</i>	<i>9.4%</i>	<i>-6.6%</i>	<i>0.1%</i>	<i>0.1%</i>	<i>0.1%</i>	<i>0.1%</i>
Public Utility (net)	-2.3%	1.2%	0.1%	0.1%	0.1%	0.1%
Toll Telecommunication (gross)	1.3%	1.7%	0.1%	0.0%	0.0%	0.0%
<i>Transfer to Ballpark Fund</i>	<i>15.2%</i>	<i>-5.8%</i>	<i>0.1%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
Toll Telecommunication (net)	0.7%	2.0%	0.1%	0.0%	0.0%	0.0%
Insurance Premiums (gross)	9.1%	24.1%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Healthy DC Fund</i>	<i>45.1%</i>	<i>57.6%</i>	<i>28.2%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
Insurance Premiums (net)	4.5%	18.2%	-6.7%	0.0%	0.0%	0.0%
Healthcare Provider Tax	-12.2%	-9.0%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>-12.2%</i>	<i>-14.0%</i>	<i>5.8%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
Baseball Gross Receipts Tax	12.9%	-25.5%	2.7%	5.2%	4.2%	4.1%
<i>Transfer to Ballpark Fund</i>	<i>12.9%</i>	<i>-25.5%</i>	<i>2.7%</i>	<i>5.2%</i>	<i>4.2%</i>	<i>4.1%</i>
Total Gross Receipts	-0.3%	4.9%	-1.6%	0.1%	0.1%	0.1%

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Table 4-16 (cont)

Percentage Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Estate	11.4%	-53.0%	0.0%	0.0%	0.0%	0.0%
Deed Recordation (gross)	-35.4%	-20.1%	3.2%	9.0%	6.9%	5.4%
<i>Transfer to HPTF</i>	-33.1%	-24.3%	3.2%	9.0%	6.9%	5.4%
Deed Recordation (net)	-28.3%	-19.3%	3.2%	9.0%	6.9%	5.4%
Deed Transfer (gross)	-30.4%	-15.0%	-5.0%	7.7%	4.8%	3.2%
<i>Transfer to HPTF</i>	-26.6%	-25.4%	3.4%	7.7%	4.8%	3.2%
Deed Transfer (net)	-23.5%	-13.1%	-6.3%	7.7%	4.8%	3.2%
Economic Interests	-84.7%	19.4%	0.0%	0.0%	0.0%	0.0%
Total Other Taxes	-28.4%	-26.9%	-0.8%	6.2%	4.5%	3.4%
TOTAL TAXES	-5.0%	2.7%	-3.2%	1.9%	2.7%	3.2%
Licenses & Permits	-22.4%	-0.3%	8.2%	2.1%	5.9%	-3.9%
Fines & Forfeits	2.5%	38.2%	11.0%	1.7%	-1.3%	2.0%
Charges for Services	1.4%	-14.3%	8.6%	-2.9%	9.2%	-2.8%
Miscellaneous Revenue	-10.6%	-28.2%	-10.6%	1.5%	4.6%	-14.4%
TOTAL NON-TAX	-8.5%	-2.2%	3.9%	1.2%	2.8%	-4.0%
Lottery	-2.2%	-2.1%	2.3%	0.0%	0.0%	0.0%
TOTAL LOCAL FUND REVENUE	-5.2%	2.3%	-2.6%	1.8%	2.7%	2.7%

Table 4-17

Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Real Property (gross)	149,724	(49,582)	(199,039)	(61,538)	30,752	64,641
<i>Transfer to TIF/PILOT</i>	11,267	1,664	8,015	2,848	4,237	15,724
Real Property (net)	138,457	(51,246)	(207,054)	(64,386)	26,515	48,917
Personal Property (gross)	9,473	(3,735)	196	571	662	1,197
<i>Transfer to Neighborhood Investment Fund</i>	-	(7,412)	4,212	-	-	3,200
Personal Property (net)	9,473	3,677	(4,016)	571	662	(2,003)
Public Space (gross)	4,915	(815)	(1,017)	268	310	314
<i>Transfer to DDOT</i>	4,915	(815)	(1,017)	268	310	314
Total Property	147,930	(47,569)	(211,070)	(63,815)	27,177	46,914
General Sales (gross)	(41,772)	40,549	39,458	37,134	32,524	57,581
<i>Convention Center Transfer</i>	45	6,327	3,832	3,607	3,152	5,592
<i>Transfer to TIF/PILOT</i>	(5,329)	4,214	17,969	(12,331)	9,625	20,418
<i>Transfer to DDOT Unified Fund (parking tax)</i>	(13,655)	1,910	3,474	1,387	1,212	2,151
<i>Transfer to Ballpark Fund</i>	(2,930)	232	416	434	505	540
<i>Transfer to School Modernization Fund</i>	6,000	(106,000)	-	-	-	-
General Sales (net)	(25,903)	133,867	13,769	44,038	18,030	28,880
Alcohol	196	(28)	(27)	(25)	(24)	(22)
Cigarette	13,720	(7,620)	(729)	(711)	(694)	(677)
Motor Vehicle	(8,053)	1	642	983	1,012	1,042
Motor Fuel Tax	631	4,289	211	283	286	289
<i>Transfer to Highway Trust Fund</i>	631	4,289	211	283	286	289
Total Sales	(20,040)	126,220	13,655	44,285	18,324	29,223
Individual Income	(206,861)	83,682	37,572	56,846	62,458	60,597
Corporation Franchise	(64,322)	24,702	6,686	31,964	3,198	5,576
U. B. Franchise	(6,644)	(13,771)	8,508	7,350	7,187	7,015
Total Income	(277,827)	94,613	52,766	96,161	72,843	73,188
Public Utility (gross)	(2,497)	1,080	211	181	158	135
<i>Transfer to Ballpark Fund</i>	863	(661)	13	11	10	8
Public Utility (net)	(3,360)	1,741	198	170	148	127
Toll Telecommunication (gross)	845	1,132	35	27	19	15
<i>Transfer to Ballpark Fund</i>	390	(171)	1	1	1	1
Toll Telecommunication (net)	455	1,303	34	26	18	14
Insurance Premiums (gross)	4,781	13,850	-	-	-	-
<i>Transfer to Healthy DC Fund</i>	2,689	4,983	3,850	-	-	-
Insurance Premiums (net)	2,092	8,867	(3,850)	-	-	-
Healthcare Provider Tax	(1,683)	(1,088)	-	-	-	-
<i>Transfer to Nursing Facility Quality of Care Fund</i>	(1,683)	(1,688)	600	-	-	-
Baseball Gross Receipts Tax	3,215	(7,204)	567	1,121	953	969
<i>Transfer to Ballpark Fund</i>	3,215	(7,204)	567	1,121	953	969
Total Gross Receipts	(813)	12,511	(4,218)	196	166	141

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Table 4-17 (cont)

Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Estate	7,609	(39,508)	-	-	-	-
Deed Recordation (gross)	(55,211)	(20,217)	2,609	7,509	6,247	5,204
<i>Transfer to HPTF</i>	<i>(7,895)</i>	<i>(3,876)</i>	<i>391</i>	<i>1,126</i>	<i>937</i>	<i>781</i>
Deed Recordation (net)	(33,497)	(16,341)	2,218	6,383	5,310	4,423
Deed Transfer (gross)	(34,172)	(11,729)	(3,303)	4,850	3,268	2,311
<i>Transfer to HPTF</i>	<i>(4,450)</i>	<i>(3,116)</i>	<i>315</i>	<i>728</i>	<i>490</i>	<i>347</i>
Deed Transfer (net)	(20,262)	(8,613)	(3,618)	4,123	2,778	1,964
Economic Interests	(46,439)	1,624	-	-	-	-
Total Other Taxes	(92,589)	(62,838)	(1,400)	10,505	8,088	6,388
TOTAL TAXES	(243,339)	122,937	(150,266)	87,332	126,598	155,854
Licenses & Permits	(18,997)	(217)	5,373	1,502	4,252	(2,999)
Fines & Forfeits	2,483	38,779	15,469	2,707	(2,036)	3,065
Charges for Services	599	(6,318)	3,249	(1,200)	3,650	(1,200)
Miscellaneous Revenue	(16,771)	(39,941)	(10,747)	1,349	4,237	(13,892)
TOTAL NON-TAX	(32,686)	(7,697)	13,344	4,358	10,103	(15,026)
Lottery	(1,525)	(1,425)	1,575	-	-	-
TOTAL LOCAL FUND REVENUE	(277,550)	113,815	(135,347)	91,690	136,701	140,828

Table 4-18

General Purpose Non-Tax Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Comp. Obj. Code	Agency	Object Title	FY 2009 Actual	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
BUSINESS LICENSES AND PERMITS								
3001	SRO	INSURANCE LICENSE	11,790	8,700	12,700	9,700	12,700	9,700
3002	DHO	ELECTRICAL LICENSE	4	2	2	2	2	2
3003	DHO	NATURAL GAS LICENSE	0	2	2	2	2	2
3006	TCO	HACKERS LICENSE	392	370	370	370	370	370
3007	SRO	SECURITY REGISTRATION FEES	0	10,000	10,000	10,000	10,000	10,000
3010	TCO	OTHER BUSINESS LICENSE	447	80	80	80	80	80
3011	KAO	BUSINESS LICENSE & PERMIT	0	10	10	10	10	10
3012	CRO	BUILDING STRUCTURES & EQUIPMENT	12,077	11,208	12,404	12,404	12,404	12,404
3012	CRO	DEMOLITION PERMIT	7	3	3	3	3	3
3012	CRO	EXCAVATION PERMIT	1	1	1	1	1	1
3012	CRO	FENCE PERMIT	10	2	2	2	2	2
3012	CRO	MISCELLANEOUS PERMIT	140	40	40	40	40	40
3012	CRO	SHED PERMIT	4	1	1	1	1	1
3012	CRO	SHEETING & SHORING PERMIT	2	1	1	1	1	1
3012	CRO	SWIMMING POOL PERMIT	2	1	1	1	1	1
3012	CRO	TENANT LAYOUT PERMIT	8	1	1	1	1	1
3013	CRO	CERTIFICATE OF OCCUPANCY	324	350	350	350	350	350
3014	CRO	REFRIGERATION & PLUMBING PERMIT	1,927	1,850	2,000	2,000	2,000	2,000
3015	CRO	ELECTRICAL PERMIT	1,983	2,000	2,050	2,050	2,050	2,050
3016	CRO	PUBLIC SPACE EXCAVATION PERMIT	5	10	10	10	10	10
3021	ATO	VENDOR BONDS (NET OF REFUNDS)	784	500	500	500	500	500
3023	RMO	OTHER LICENSE FEES	7	7	6	7	6	7
3029	CRO	FOUNDATION PERMIT	5	0	0	0	0	0
3033	CRO	PROJECTION PERMIT	7	0	0	0	0	0
3034	CRO	RAZE PERMIT	338	60	60	60	60	60
3035	CRO	RETAINING WALL PERMIT	38	15	15	15	15	15
3038	CRO	SIGN PERMIT	40	10	10	10	10	10
3039	CRO	SPECIAL SIGN PERMIT	63	20	20	20	20	20
3042	CRO	POSTCARD PERMIT	170	0	0	0	0	0
3044	CRO	PUBLIC SPACE SIDEWALK CAFÉ PERMIT	62	0	0	0	0	0
3053	KVO	DEALER REGISTRATION APPLICATION FEE	0	9	9	9	9	9
TOTAL BUSINESS LICENSES AND PERMITS			30,637	35,253	40,648	37,649	40,648	37,649
NONBUSINESS LICENSES & PERMITS								
3100	TCO	HACK & LIMO LICENSES TEST	118	387	387	387	387	387
3100	KVO	DRIVERS LICENSE	4,037	4,000	4,000	4,000	4,225	4,225
3105	KVO	CANCEL ROAD TEST FEE	47	35	35	35	35	35
3106	KVO	CHANGE OF ADDRESS FEE	3	3	3	4	4	4
3120	FAO	BOAT REGISTRATION	159	186	185	185	185	185
3140	KVO	RECIPROCITY PERMIT	446	400	400	400	400	400
3144	KVO	DIGIT CERTIFICATE FEE	5	5	5	5	5	5

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Table 4-18 (continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Comp.			FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Obj.	Agency	Object Title	Actual	Projected	Projected	Projected	Projected	Projected
Code								
NONBUSINESS LICENSES & PERMITS (cont)								
3145	KVO	PERSONALIZED TAGS	123	70	70	70	70	70
3147	KVO	DCTC ISSUANCES	334	300	279	279	304	304
3148	KVO	TEMPORARY TAGS	11	12	12	12	15	15
3149	KVO	TRANSFER OF TAGS	45	35	35	35	35	35
3150	KVO	VEHICLE REGISTRATION	29,893	25,000	25,000	29,500	30,500	30,500
3150	KVO	ASSOCIATED FEE FOR ONE YEAR	49	1	1	1	1	1
3161	KVO	ASSOCIATED FEE FOR THIRTY (30) DAYS	17	20	20	20	20	20
TOTAL NONBUSINESS LICENSES & PERMITS			35,287	30,454	30,432	34,933	36,186	36,186
TOTAL LICENSES & PERMITS			65,924	65,707	71,080	72,582	76,834	73,835
FINES & FORFEITURES								
5000	TCO	HACKERS FINES	5	203	203	203	203	203
5010	FAO	TRAFFIC FINES-RED LIGHT CAMERAS	0	6,360	6,042	5,740	5,453	5,180
5010	KVO	TRAFFIC FINES RSC 1501	73,350	89,982	89,982	94,982	94,982	99,982
5011	FAO	PHOTO RADAR ENFORCEMENT	26,091	40,757	56,819	54,878	53,129	51,467
5020	KTO	SALE OF ABANDONED PROPERTY	211	300	300	300	300	300
5030	KTO	BOOTING FEES	274	175	175	175	175	175
5040	KTO	TOWING FEES-RSC 1505	234	170	170	170	170	170
5050	KTO	IMPOUNDMENT FEES-RSC 1506	360	175	175	175	175	175
5060	ATO	FINES AND FORFEITURES-OTHER	245	1,862	1,587	1,537	1,537	1,537
5060	SR0	FINES AND FORFEITURES-OTHER	126	100	110	110	110	110
5060	L00	FINES AND FORFEITURES-OTHER	519	110	100	100	100	100
TOTAL FINES & FORFEITURES			101,415	140,194	155,663	158,370	156,334	159,399
MISCELLANEOUS								
5300	LA0	WASA - P.I.L.O.T.	12414	15,346	17,265	18,646	20,138	21,245
5600	ATO	INTEREST INCOME	34,005	14,500	12,000	20,000	20,000	20,000
5600	BK0	INTEREST INCOME	2	2	2	2	2	2
5600	EB0	INTEREST INCOME	1	1	1	1	1	1
5600	FA0	INTEREST INCOME	1	1	1	1	1	1
5700	ATO	UNCLAIMED PROPERTY	21,064	31,000	30,000	29,000	29,000	29,000
6103	DLO	REIMBURSEMENTS	0	1	1	1	1	1
6106	AA0	OTHER REVENUES	5	1	1	1	1	1
6106	ATO	OTHER REVENUES	1917	0	0	0	0	0
6106	BJ0	OTHER REVENUE (OFF OF ZONING APPL FEES)	550	500	500	500	500	500
6106	BDO	OTHER REVENUES	1	1	1	1	1	1
6106	CBO	OTHER REVENUE	149	100	100	100	100	100
6106	CRO	OTHER REVENUE	-252	100	100	100	100	100
6106	FA0	OTHER REVENUE	248	25	25	25	25	25

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Table 4-18 (continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Comp.			FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Obj.			Actual	Projected	Projected	Projected	Projected	Projected
Code	Agency	Object Title						
MISCELLANEOUS (cont)								
6106	FBO	OTHER REVENUES	439	150	150	150	150	150
6106	FLO	OTHER REVENUES	88	32	32	32	32	32
6106	FSO	OTHER REVENUES	7	3	3	3	3	3
6106	KAO	OTHER REVENUES	0	200	200	200	200	200
6106	KTO	OTHER REVENUE	4	483	483	483	483	483
6106	RMO	OTHER REVENUE	0	3	3	3	3	3
6106	TXO	OTHER REVENUE	8,844	0	0	0	0	0
6107	CRO	CIVIL INFRACTIONS	229	250	200	200	200	200
6107	KTO	OTHER REVENUE-FLEET AUTO AUCTION	0	25	25	25	25	25
6108	DHO	COCOT REGISTRATION	10	3	3	3	3	3
6109	KTO	OTHER REVENUE-CONTRACT BIDS	55	30	30	30	30	30
6111	AMO	OTHER REVENUE	19	20	20	20	20	20
6111	ASO	OTHER REVENUE	27	0	0	0	0	0
6111	ATO	OTHER REVENUE	9,852	0	0	0	0	0
6111	BEO	OTHER REVENUE	14	0	0	0	0	0
6111	CFO	OTHER REVENUE	2	0	0	0	0	0
6111	DBO	APPR CHARGES-OTHER SERVICES	239	0	0	0	0	0
6111	FAO	OTHER REVENUE	0	25	25	25	25	25
6111	FBO	OTHER REVENUE	238	6	6	6	6	6
6111	GAO	OTHER REVENUE	1,143	0	0	0	0	0
6111	GMO	OTHER REVENUE	296	0	0	0	0	0
6111	HCO	OTHER REVENUE	1,072	0	0	0	0	0
6111	JAO	OTHER REVENUE	18	0	0	0	0	0
6111	POO	OTHER REVENUE	110	0	0	0	0	0
6111	RKO	OTHER REVENUE	108	0	0	0	0	0
6111	TCO	OTHER REVENUE	4	0	0	0	0	0
6111	TOO	OTHER REVENUE	39	0	0	0	0	0
6118	JAO	PRIOR YEAR COST RECOVERY	873	0	0	0	0	0
6121	EBO	INVENTORY RECOVERY	61	0	0	0	0	0
9006	ATO	OTHER REVENUE-MISCELLANEOUS	47,818	38,982	29,866	22,834	25,579	10,579
9007	ATO	OTHER REVENUE-MISCELLANEOUS	22	0	0	0	0	0
9010	ATO	OTHER REVENUE-BANK FEES	2	0	0	0	0	0
9200	RMO	MISCELLANEOUS-OTHER REVENUE	0	5	5	5	5	5
9206	ATO	OTHER REVENUE-ROD COPY & SUBSCRIPTION	1	0	0	0	0	0
9205	RMO	SODA COMMISSIONS	0	3	3	3	3	4
TOTAL MISCELLANEOUS			141,739	101,798	91,051	92,400	96,637	82,745

(Continued on next page)

Table 4-18 (continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Comp. Obj. Code	Agency	Object Title	FY 2009 Actual	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
CHARGES FOR SERVICES								
3200	DHO	TELECO REGISTRATION	8	10	10	10	10	10
3201	CRO	HOME OCCUPATION LICENSE	53	30	30	30	30	30
3202	CRO	BOILER INSPECTION PERMITS	137	50	100	100	100	100
3204	CRO	ELEVATOR INSPECTION	284	100	100	100	100	100
3206	FAO	FINGERPRINTS, PHOTOS	412	375	375	375	375	375
3207	DHO	OTHER SERVICE CHARGES	0	10	10	10	10	10
3207	FLO	OTHER SERVICE CHARGES - OTHER	33	45	45	45	45	45
3255	KVO	REINSTATEMENT FEE/INSURANCE LAPSE FEES	3,000	3,000	3,000	3,000	4,250	4,250
3208	CRO	REPRODUCTION OF REPORTS	18	20	20	20	20	20
3208	FAO	REPRODUCTION OF REPORTS	37	25	25	25	25	25
3208	KVO	REPRODUCTION OF REPORTS	3,027	1,725	1,725	1,725	2,000	2,000
3208	RMO	MEDICAL RECORDS FEES	5	4	3	3	3	3
3208	TCO	MEDICAL RECORDS FEES	5	48	48	48	48	48
3209	FBO	EMERGENCY AMBULANCE FEES	15,984	14,500	14,500	14,500	14,500	14,500
3210	FAO	TRANSCRIPT OF RECORDS	301	260	260	260	260	260
3251	ATO	TAX CERTIFICATES	117	100	100	100	100	100
3211	ATO	FIREARM USER FEE	1	1	1	1	1	1
3211	FAO	FIREARM USER FEE	342	110	110	110	110	110
3215	KVO	VEHICLE TITLES RSC 1259	1,818	1,600	1,600	1,600	2,000	2,000
3219	CRO	WHARVES AND MARKETS	480	600	300	600	300	600
3220	CRO	SURVEYOR FEES	305	-174	-174	-174	-174	-174
3221	ATO	DEED RECORDATION FEES	5,910	5,900	5,900	5,900	5,900	5,900
3221	KVO	RECORDATION FEE (RSC 1275)	433	325	325	325	400	400
3222	CRO	CORP RECORDATION	7,012	7,000	10,500	9,000	10,500	9,000
3223	KVO	PARKING FEES/PERMITS RSC 1314	1,998	1,550	1,550	1,550	2,000	2,000
3227	CRO	COND/COOP CERTIFICATE	2	10	10	10	10	10
3228	CRO	CONDO REGISTRATION	3	25	25	25	25	25
3237	KVO	BUSINESS-INSURANCE LAPSE FEES	34	30	30	30	30	30
3234	CRO	OTHER SERVICE CHARGES-OTHER	31	11	11	11	11	11
3234	KAO	OTHER SERVICE CHARGES-OTHER	65	2	2	2	2	2
3320	RMO	OTHER REVENUE-RENTALS	32	32	32	32	32	32
4601	ICO	INDIRECT COST RECOVERY	1,755	0	0	0	0	0
3310	SRO	INVESTMENT ADVISORS ACT	450	450	450	450	450	450
TOTAL CHARGES FOR SERVICES			44,092	37,774	41,023	39,823	43,473	42,273
TOTAL NON TAX REVENUE			353,170	345,473	358,817	363,175	373,278	358,252

Table 4-19

Dedicated Tax Revenue Funds, by Source of Revenue: February 2010 Certifications

	FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
TOTAL DEDICATED TAX REVENUE		284,329,000	21,640,000	305,969,000	328,193,000	0	328,193,000	327,408,000	348,817,000	398,836,000
Ballpark Fund (B00 0110)	0	42,874,000	0	42,874,000	43,871,000	0	43,871,000	45,437,000	46,906,000	48,425,000
Sales Tax		9,666,000			10,082,000			10,515,000	11,020,000	11,560,000
Public Utility Tax		9,430,000			9,443,000			9,454,000	9,464,000	9,472,000
Toll Telecommunications Tax		2,778,000			2,779,000			2,780,000	2,781,000	2,782,000
Ballpark Fee		21,000,000			21,567,000			22,688,000	23,641,000	24,611,000
Neighborhood Investment Fund (EBO 0011)	19,989,728	2,588,000	18,576,000	21,164,000	6,800,000	0	6,800,000	6,800,000	6,800,000	10,000,000
Personal Property Tax		2,588,000			6,800,000			6,800,000	6,800,000	10,000,000
Convention Center Fund (EZO 0110)	0	97,865,000	0	97,865,000	101,696,000	0	101,696,000	105,303,000	108,455,000	114,047,000
Sales Tax		97,865,000			101,696,000			105,303,000	108,455,000	114,047,000
DDOT Unified Fund (KAO 0110)	0	13,000,000	0	13,000,000	15,000,000	0	15,000,000	15,000,000	15,000,000	15,000,000
Sales Tax (parking)		13,000,000			15,000,000			15,000,000	15,000,000	15,000,000
Highway Trust Fund (KZO 0110)	0	35,994,000	0	35,994,000	37,678,000	0	37,678,000	39,349,000	40,848,000	43,287,000
Sales Tax (parking)		7,875,000			9,348,000			10,735,000	11,948,000	14,098,000
Motor Fuel Tax		28,119,000			28,330,000			28,614,000	28,900,000	29,189,000
Housing Production Trust Fund (HPO 0110)	0	21,252,000	0	21,252,000	21,958,000	0	21,958,000	23,812,000	25,239,000	26,366,000
Deed Recordation Tax		12,082,000			12,473,000			13,600,000	14,537,000	15,317,000
Deed Transfer Tax		9,170,000			9,485,000			10,212,000	10,702,000	11,049,000
Nursing Facility Quality of Care Fund (HTO 0110)	11,219,445	10,400,000	3,064,000	13,464,000	11,000,000	0	11,000,000	11,000,000	11,000,000	11,000,000
Healthcare Provider Tax		10,400,000			11,000,000			11,000,000	11,000,000	11,000,000
Healthy DC Fund (HTO 0111)	2,389,049	13,636,000	0	13,636,000	17,486,000	0	17,486,000	17,486,000	17,486,000	17,486,000
Insurance Premiums Tax		13,636,000			17,486,000			17,486,000	17,486,000	17,486,000
Tax Increment Financing (TZO 0110)	0	41,920,000	0	41,920,000	67,904,000	0	67,904,000	58,421,000	72,283,000	108,425,000
Real Property Tax		19,585,000			27,600,000			30,448,000	34,685,000	50,409,000
Sales Tax		22,335,000			40,304,000			27,973,000	37,598,000	58,016,000
Debt Service (DSO)	0	4,800,000	0	4,800,000	4,800,000	0	4,800,000	4,800,000	4,800,000	4,800,000
Sales Tax (parking)		4,800,000			4,800,000			4,800,000	4,800,000	4,800,000
Pay As You Go Dedicated Taxes (PAO 0110)	186,899	0	0	0	0	0	0	0	0	0

Table 4-20
Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

	FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
A. Governmental Direction and Support										
Department of Real Estate Services (AM0)	6,939,055	14,515,543	2,308,107	16,823,650	14,515,543	0	14,515,543	14,515,543	14,515,543	14,515,543
1440 RFK & DC Armory Maintenance Fund	0	5,085,000	0	5,085,000	5,085,000	0	5,085,000	5,085,000	5,085,000	5,085,000
1450 Parking Fees	318,822	817,920	318,822	1,136,742	817,920	0	817,920	817,920	817,920	817,920
1459 Rent	6,337,055	7,697,718	1,800,000	9,497,718	7,697,718	0	7,697,718	7,697,718	7,697,718	7,697,718
1460 Eastern Market Enterprise Fund	283,179	914,905	189,285	1,104,190	914,905	0	914,905	914,905	914,905	914,905
Office of Finance and Resource Management (AS0)	0	0	0	0	270,606	0	270,606	278,724	287,086	295,699
1150 Utilities Payment for Non-DC Agencies	0	0	0	0	270,606	0	270,606	278,724	287,086	295,699
Office of the Chief Financial Officer (AT0)	9,119,898	33,105,000	2,300,000	35,405,000	33,334,803	1,000,000	34,334,803	34,105,000	34,105,000	34,105,000
0602 Payroll Service Fees	0	300,000	0	300,000	300,000	0	300,000	300,000	300,000	300,000
0603 Service Contracts	0	1,100,000	0	1,100,000	1,100,090	0	1,100,090	1,100,000	1,100,000	1,100,000
0605 Dishonored Check Fees	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
0606 Recorder of Deeds Surcharge	4,935,084	1,300,000	1,300,000	2,600,000	1,300,000	0	1,300,000	1,300,000	1,300,000	1,300,000
0607 Miscellaneous Revenue	0	85,000	0	85,000	85,012	0	85,012	85,000	85,000	85,000
0610 Bank Fees	847,113	4,000,000	0	4,000,000	4,000,000	0	4,000,000	4,000,000	4,000,000	4,000,000
0611 Tax Collection Fees	0	14,600,000	0	14,600,000	14,600,000	0	14,600,000	14,600,000	14,600,000	14,600,000
0613 Unclaimed Property Contingency Fund	0	3,500,000	0	3,500,000	3,500,000	0	3,500,000	3,500,000	3,500,000	3,500,000
0614 Defined Contribution Plan Administration	0	370,000	0	370,000	370,000	0	370,000	370,000	370,000	370,000
0618 Compliance and Real Property Tax Admin. Fund	3,337,701	6,000,000	1,000,000	7,000,000	6,184,559	1,000,000	7,184,559	7,000,000	7,000,000	7,000,000
0619 DC Lottery Reimbursement	0	1,200,000	0	1,200,000	1,245,142	0	1,245,142	1,200,000	1,200,000	1,200,000
0623 OPEB Trust Administration Fund	0	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
Office of the Secretary (BA0)	0	539,727	0	539,727	556,133	0	556,133	556,133	556,133	556,133
1243 Distribution Fees	0	539,727	0	539,727	556,133	0	556,133	556,133	556,133	556,133
D.C. Department of Human Resources (BE0)	0	277,000	0	277,000	285,200	0	285,200	293,700	302,600	311,600
0615 Defined Benefits Retirement Program	0	169,000	0	169,000	174,000	0	174,000	179,200	184,600	190,100
1555 Reimbursables from Other Governments	0	108,000	0	108,000	111,200	0	111,200	114,500	118,000	121,500
Office of the Attorney General (CB0)	14,635,571	3,727,800	3,012,149	6,739,949	3,450,000	5,488,386	8,938,386	2,948,800	2,948,800	2,948,800
0601 DUI Fund	0	200,000	0	200,000	221,000	0	221,000	221,000	221,000	221,000
0602 Anti-Trust Fund	300,682	200,000	187,000	387,000	101,200	113,682	214,882	100,000	100,000	100,000
0603 Child Support - TANF/AFDC Collections	10,265,422	2,500,000	1,394,984	3,894,984	2,000,000	3,870,439	5,870,439	1,500,000	1,500,000	1,500,000
0604 Child Support - Reimbursements & Fees	67,000	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
0605 Child Support - Interest Income	66,725	2,800	0	2,800	2,800	0	2,800	2,800	2,800	2,800
0606 Child Support - Title IVD Incentive Fees	107,141	0	0	0	0	0	0	0	0	0
0611 Consumer Protection Fund	3,229,925	600,000	1,084,876	1,684,876	600,000	1,444,418	2,044,418	600,000	600,000	600,000
0612 Antifraud Fund	598,677	200,000	345,289	545,289	500,000	59,847	559,847	500,000	500,000	500,000

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

	FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
A. Governmental Direction and Support (cont.)										
Office of Contracting and Procurement (P00)	1,026,690	934,680	390,123	1,324,803	800,000	500,000	1,300,000	800,000	875,000	900,000
4010 DC Surplus Personal Property Sales Oper.	875,615	534,680	375,000	909,680	500,000	500,000	1,000,000	500,000	575,000	600,000
6102 DC Supply Schedule Sales Discount/Operat.	151,076	400,000	15,123	415,123	300,000	0	300,000	300,000	300,000	300,000
Medical Liability Captive INS Agency (RJO)	0	505,913	494,088	1,000,001	308,000	457,000	765,000	773,000	796,190	820,076
1240 Captive Insurance Fund	0	505,913	494,088	1,000,001	308,000	457,000	765,000	773,000	796,190	820,076
Office of the Chief Technology Officer (T00)	1,446,998	2,652,395	1,473,006	4,125,401	3,314,932	0	3,314,932	3,578,118	3,578,118	3,578,118
0602 DC NET Services Support	0	2,652,395	1,473,006	4,125,401	2,864,632	0	2,864,632	3,078,118	3,078,118	3,078,118
1200 SERVUS Program	1,446,998	0	0	0	450,300	0	450,300	500,000	500,000	500,000
Fixed Costs - DRES	0	0	0	0	565,217	0	565,217	565,217	565,217	565,217
1150 Fixed Cost Payments for Non-DC Agencies	0	0	0	0	565,217	0	565,217	565,217	565,217	565,217
Sub-total: Governmental Direction and Support	33,168,213	56,258,058	9,977,473	66,235,531	57,400,434	7,445,386	64,845,820	58,414,235	58,529,687	58,596,186
B. Economic Development and Regulation										
Office of Planning (BD0)	28,207	20,000	10,000	30,000	20,000	18,207	38,207	20,000	20,000	20,000
2001 Historic Landmark & Historic District Filing Fees	28,207	20,000	10,000	30,000	20,000	18,207	38,207	20,000	20,000	20,000
Commission on Arts and Humanities (BX0)	115,627	120,250	0	120,250	120,250	50,000	170,250	120,250	120,250	120,250
0600 Special Purpose Revenue	115,627	120,250	0	120,250	120,250	50,000	170,250	120,250	120,250	120,250
Department of Employment Services (CF0)	37,824,579	37,141,623	100,000	37,241,623	36,603,000	3,827,000	40,430,000	36,547,000	36,547,000	36,547,000
0610 Workers' Compensation Special Fund	11,001,732	7,000,000	0	7,000,000	2,000,000	3,347,000	5,347,000	5,347,000	5,347,000	5,347,000
0611 Workers' Compensation Administration Fund	16,835,615	20,272,831	0	20,272,831	25,103,000	0	25,103,000	21,300,000	21,300,000	21,300,000
0612 UI Interest/Penalties	507,719	868,792	0	868,792	500,000	400,000	900,000	900,000	900,000	900,000
0623 Proceeds - 500 C Street, NE	180,000	0	100,000	100,000	0	80,000	80,000	0	0	0
0624 UI Administrative Assessment	9,299,514	9,000,000	0	9,000,000	9,000,000	0	9,000,000	9,000,000	9,000,000	9,000,000
Office of the Tenant Advocate (CQ0)	2,533,500	2,943,375	1,506,719	4,450,094	2,250,000	706,578	2,956,578	2,500,000	2,250,000	2,500,000
6005 Condo Conversion	2,533,500	1,500,000	1,506,719	3,006,719	1,500,000	0	1,500,000	1,000,000	1,500,000	1,000,000
6015 Rental Accommodation Fees	0	1,443,375	0	1,443,375	750,000	706,578	1,456,578	1,500,000	750,000	1,500,000
Dept. of Consumer and Regulatory Affairs (CR0)	6,095,418	15,454,905	3,036,828	18,491,733	17,679,727	0	17,679,727	15,637,000	15,582,000	15,637,000
6006 Nuisance Abatement	2,102,782	4,000,000	1,976,077	5,976,077	4,253,501	0	4,253,501	5,000,000	2,500,000	5,000,000
6008 Real Estate Guarantee and Education Fund	1,509,843	590,427	0	590,427	1,307,966	0	1,307,966	600,000	1,000,000	600,000
6009 Real Estate Appraisal Fee	0	142,001	0	142,001	60,000	0	60,000	140,000	60,000	140,000
6010 OPLA - Special Account	306,886	2,509,659	0	2,509,659	2,340,695	0	2,340,695	2,000,000	2,000,000	2,000,000

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

	FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY 2013 Certified Revenues 2/10 Cert.	FY 2014 Certified Revenues 2/10 Cert.
B. Economic Development and Regulation (cont)										
Dept. of Consumer and Regulatory Affairs (CRO)(cont)										
6011	Special Events Revolving	0	5,000	0	5,000	5,000	0	5,000	5,000	5,000
6012	Boxing Commission Revolving Account	0	92,792	0	92,792	92,000	0	92,000	92,000	92,000
6013	Basic Business License Fund	549,529	6,000,000	551,069	6,551,069	7,513,021	0	7,513,021	5,000,000	7,500,000
6014	Fire Protection Special Revolving	0	50,000	0	50,000	50,000	0	50,000	50,000	50,000
6020	Board of Engineers Fund	72,290	572,256	0	572,256	173,000	0	173,000	550,000	175,000
6025	Construction/Zoning Compliance Mgmt. Fund	444,340	942,770	0	942,770	834,544	0	834,544	1,000,000	1,000,000
6030	Green Building Fund	1,109,748	550,000	509,682	1,059,682	650,000	0	650,000	800,000	800,000
6035	Enhanced Surveyor Function	0	0	0	0	400,000	0	400,000	400,000	400,000
Office of Cable Television (CTO)		7,409,426	8,346,556	2,653,444	11,000,000	9,506,347	1,200,000	10,706,347	8,689,032	8,865,698
0600	Cable Franchise Fees	7,409,426	8,346,556	2,653,444	11,000,000	9,506,347	1,200,000	10,706,347	8,689,032	8,865,698
Dept. of Housing and Community Development (DBO)		17,929,569	5,135,153	4,335,546	9,470,699	4,066,000	4,335,546	8,401,546	4,066,000	4,066,000
0602	Home Purchase Assistance Program Repayment	3,945,053	1,685,350	1,335,546	3,020,896	960,000	1,335,546	2,295,546	960,000	960,000
0603	Land Acquisition for Housing Dev. Opportunities	3,806,186	0	0	0	0	0	0	0	0
0604	Senior Citizens Home Repair	77,258	0	0	0	0	0	0	0	0
0605	Multi-Family/ Rehabilitation Repayment	3,947,715	0	0	0	0	0	0	0	0
0607	Low Income Housing Tax Credit Program	(46,480)	0	0	0	0	0	0	0	0
0608	Nuisance Abatement	(90,820)	343,803	0	343,803	0	0	0	0	0
0610	DHCD Unified Fund	5,340,850	3,106,000	3,000,000	6,106,000	3,106,000	3,000,000	6,106,000	3,106,000	3,106,000
0623	Home Again Revolving Fund	949,807	0	0	0	0	0	0	0	0
Public Service Commission (DH0)		228,377	10,111,382	49,582	10,160,964	10,110,862	49,582	10,160,444	10,160,444	10,160,444
0631	Operating - Utility Assessment	228,377	10,111,382	49,582	10,160,964	10,110,862	49,582	10,160,444	10,160,444	10,160,444
Office of the People's Counsel (DJ0)		164,882	5,136,060	0	5,136,060	5,279,296	0	5,279,296	5,279,296	5,279,296
0631	Advocate for Consumers	164,882	5,136,060	0	5,136,060	5,279,296	0	5,279,296	5,279,296	5,279,296
Office of the Deputy Mayor for Econ. Develop. (EB0)		62,964,070	3,758,380	4,500,000	8,258,380	4,300,000	4,185,210	8,485,210	5,000,000	5,000,000
0609	Industrial Revenue Bond Program	5,668,275	2,100,000	2,000,000	4,100,000	2,000,000	2,000,000	4,000,000	2,000,000	2,000,000
0630	Funds from AWC NEDCO EDFC	2,685,210	1,658,380	2,500,000	4,158,380	0	185,210	185,210	0	0
0632	AWC & NCRC Development (ED Special Account)	54,610,585	0	0	0	2,300,000	2,000,000	4,300,000	3,000,000	3,000,000
Dept. of Small and Local Business Development (EN0)		98,230	0	98,230	98,230	0	0	0	0	0
0622	Commercial Trust Fund	98,230	0	98,230	98,230	0	0	0	0	0

(Continued on next page)

Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

	FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
B. Economic Development and Regulation (cont)										
Business Improvements Districts Transfer (ID0)	0	23,000,000	0	23,000,000	23,000,000	0	23,000,000	23,000,000	23,000,000	23,000,000
0600 Business Improvement Districts (BIDS)	0	23,000,000	0	23,000,000	23,000,000	0	23,000,000	23,000,000	23,000,000	23,000,000
Alcoholic Beverage Regulation Administration (LQ0)	3,351,189	3,700,000	1,682,663	5,382,663	3,700,000	1,705,548	5,405,548	3,800,000	3,900,000	3,800,000
6017 ABC - Import and Class License Fees	3,308,877	3,700,000	1,682,663	5,382,663	3,700,000	1,705,548	5,405,548	3,800,000	3,900,000	3,800,000
6018 ABC - Keg Registration Fees	42,312	0	0	0	0	0	0	0	0	0
Dept. of Insurance, Securities, and Banking (SR0)	1,105,160	28,210,656	1,070,312	29,280,968	29,067,099	0	29,067,099	30,095,769	30,337,654	31,022,826
0615 Junior Supersavers Club	9,000	0	0	0	0	0	0	0	0	0
2100 HMO Assessment	181,902	650,000	156,053	806,053	983,300	0	983,300	1,166,990	1,166,990	1,202,000
2200 Insurance Assessment	914,259	7,600,000	914,259	8,514,259	7,600,000	0	7,600,000	8,062,840	8,304,725	8,553,867
2300 Securities Broker/Dealer Licenses	0	4,635,000	0	4,635,000	4,635,000	0	4,635,000	4,774,050	4,774,050	4,917,272
2500 Investment Advisors Licenses	0	450,000	0	450,000	450,200	0	450,200	460,706	460,706	471,527
2600 Securities Registration Fees	0	10,000,000	0	10,000,000	10,000,000	0	10,000,000	10,232,584	10,232,584	10,479,562
2800 Captive Insurance	0	1,857,116	0	1,857,116	2,098,599	0	2,098,599	2,098,599	2,098,599	2,098,599
2900 Banking Trust Fund	0	3,018,540	0	3,018,540	3,300,000	0	3,300,000	3,300,000	3,300,000	3,300,000
Office of Motion Picture and Television Develop. (TK0)	0	51,510	0	51,510	51,510	0	51,510	51,510	51,510	51,510
0610 Production Support	0	51,510	0	51,510	51,510	0	51,510	51,510	51,510	51,510
Sub-total: Economic Development and Regulation	139,848,234	143,129,850	19,043,324	162,173,174	145,754,091	16,077,671	161,831,762	144,966,301	145,179,852	146,254,898
C. Public Safety and Justice										
Metropolitan Police Department (FA0)	855,761	32,650,000	400,000	33,050,000	37,361,972	200,000	37,561,972	37,416,972	37,421,972	37,426,972
1431 Data Processing	0	50,000	0	50,000	55,000	0	55,000	60,000	65,000	70,000
1555 Reimbursable from Other Governments	0	500,000	0	500,000	1,513,830	0	1,513,830	1,513,830	1,513,830	1,513,830
1607 Sale of Unclaimed Property	956,297	575,000	400,000	975,000	600,000	200,000	800,000	600,000	600,000	600,000
1614 Miscellaneous	0	3,000,000	0	3,000,000	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000
1660 Automated Traffic Enforcement	0	27,600,000	0	27,600,000	31,363,142	0	31,363,142	31,363,142	31,363,142	31,363,142
2531 Narcotics Proceeds	(293,280)	175,000	0	175,000	200,000	0	200,000	250,000	250,000	250,000
2532 Gambling Proceeds	0	100,000	0	100,000	130,000	0	130,000	130,000	130,000	130,000
7278 Asset Forfeiture	192,744	650,000	0	650,000	500,000	0	500,000	500,000	500,000	500,000
Fire and Emergency Medical Services Dept. (FB0)	93,232	1,520,000	0	1,520,000	1,520,000	0	1,520,000	1,641,400	1,723,070	1,809,225
1613 Other Revenue	0	20,000	0	20,000	20,000	0	20,000	21,400	22,070	23,175
6100 Special Events	93,232	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,620,000	1,701,000	1,786,050
Office of Victim Services (FE0)	5,946,242	874,053	6,659,000	7,533,053	0	7,136,717	7,136,717	0	0	0
0620 Crime Victims Assistance Fund	5,916,038	874,053	3,012,000	3,886,053	0	3,489,717	3,489,717	0	0	0
0621 Dom. Violence Shelter & Transition Housing Fund	30,204	0	3,647,000	3,647,000	0	3,647,000	3,647,000	0	0	0

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

	FY 2009	FY 2010	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012	FY2013	FY2014
	End of	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
	Year Fund	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
	Balance	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.
C. Public Safety and Justice (cont)										
Department of Corrections (FLO)	0	24,041,667	0	24,041,667	25,560,000	0	25,560,000	26,824,500	26,841,495	28,169,400
0600 Corrections Trustee Reimbursement	0	23,375,000	0	23,375,000	24,960,000	0	24,960,000	26,208,000	26,208,000	27,518,400
0601 Concession Income	0	616,667	0	616,667	550,000	0	550,000	566,500	583,495	601,000
0602 Welfare Account	0	50,000	0	50,000	50,000	0	50,000	50,000	50,000	50,000
Office of Administrative Hearings (FSO)	0	7,500	0	7,500	8,367	0	8,367	8,500	8,200	9,000
0614 Adjudication Fines	0	7,500	0	7,500	8,367	0	8,367	8,500	8,200	9,000
Motor Vehicle Theft Prevention Commission (FW0)	159,960	250,000	0	250,000	0	0	0	0	0	0
0601 Insurance Violation Fines	159,960	250,000	0	250,000	0	0	0	0	0	0
Office of the Chief Medical Examiner (FX0)	155,121	200,000	69,000	269,000	200,000	69,000	269,000	215,000	220,000	220,000
0601 Medical Examiner Fees	155,121	200,000	69,000	269,000	200,000	69,000	269,000	215,000	220,000	220,000
Office of Unified Communications (UC0)	20,082,565	12,500,000	2,560,970	15,060,970	12,500,000	10,210,595	22,710,595	12,500,000	12,500,000	12,500,000
1630 911 & 311 Assessments	20,082,565	12,500,000	2,560,970	15,060,970	12,500,000	10,210,595	22,710,595	12,500,000	12,500,000	12,500,000
Sub-total: Public Safety and Justice	27,292,882	72,043,220	9,688,970	81,732,190	77,150,339	17,616,312	94,766,651	78,606,372	78,714,737	80,134,597
D. Public Education System										
District of Columbia Public Library (CE0)	589,745	754,450	130,360	884,810	885,000	108,000	993,000	907,000	907,000	907,000
0104 Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140 Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0
6102 Bookstore - DCPL	128,490	65,000	27,810	92,810	75,000	20,000	95,000	75,000	75,000	75,000
6103 Restricted Fines	347,860	169,000	91,000	260,000	175,000	80,000	255,000	175,000	175,000	175,000
6108 Copies and Printing	35,396	72,000	0	72,000	75,000	8,000	83,000	85,000	85,000	85,000
6109 Miscellaneous Customer Service	9,630	0	0	0	0	0	0	0	0	0
6110 Miscellaneous	49,149	48,450	11,550	60,000	60,000	0	60,000	72,000	72,000	72,000
6150 SLD E-Rate Reimbursement	6,039	400,000	0	400,000	500,000	0	500,000	500,000	500,000	500,000
District of Columbia Public Schools (GA0)	2,683,175	4,004,872	0	4,004,872	3,700,170	1,000,000	4,700,170	3,779,116	3,862,257	3,948,886
0602 ROTC	2,158,912	1,032,959	0	1,032,959	1,102,581	1,000,000	2,102,581	1,126,838	1,151,629	1,176,964
0603 Lease Income	200,081	0	0	0	0	0	0	0	0	0
0604 Pepco	22,851	253,483	0	253,483	171,427	0	171,427	175,199	179,053	182,992
0607 Custodial	3,940	366,012	0	366,012	351,921	0	351,921	359,664	367,576	375,663
0608 Nonresident	112,877	506,803	0	506,803	624,431	0	624,431	638,169	652,208	666,557
0609 Security	80,852	431,446	0	431,446	434,923	0	434,923	444,491	454,270	464,264
0611 Cafeteria	101,091	936,055	0	936,055	903,183	0	903,183	923,053	943,361	964,115
0613 Vending Machine Sales	(190,882)	290,402	0	290,402	39,496	0	39,496	39,496	40,365	41,253

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

		FY 2009	FY 2010	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012	FY2013	FY2014
		End of	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
		Year Fund	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
		Balance	2/10 Cert.								
D. Public Education System (cont)											
District of Columbia Public Schools (GAO) (cont)											
0621	Parking Fees	0	70,000	0	70,000	72,207	0	72,207	72,207	73,795	77,078
0623	Hoop Dreams Scholarship Fund	178,910	67,712	0	67,712	0	0	0	0	0	0
0626	TDL Career Cluster Project at Cardozo	14,543	0	0	0	0	0	0	0	0	0
0630	Teacher Certification Fees	0	50,000	0	50,000	0	0	0	0	0	0
Public Charter School Board (GB0)		0	1,976,293	0	1,976,293	2,190,302	0	2,190,302	2,256,011	2,323,691	2,393,402
6632	Administrative Fees	0	1,976,293	0	1,976,293	2,190,302	0	2,190,302	2,256,011	2,323,691	2,393,402
Office of the State Superintendent of Education (GD0)		10,482,643	523,435	10,429,772	10,953,207	606,900	10,282,479	10,889,379	613,400	606,900	613,400
0603	State Superintendent of Education Fees	119,073	140,000	119,073	259,073	140,000	0	140,000	140,000	140,000	140,000
0604	GED Testing Fees	52,870	58,000	0	58,000	58,000	80,310	138,310	58,000	58,000	58,000
0610	Charter School Credit Enhancement Fund	10,202,169	150,000	10,202,169	10,352,169	150,000	10,202,169	10,352,169	150,000	150,000	150,000
6007	Site Evaluation	0	22,750	0	22,750	16,250	0	16,250	22,750	16,250	22,750
6010	OPLA - Special Account	108,530	62,685	108,530	171,215	152,650	0	152,650	152,650	152,650	152,650
6011	Pre-K Program Assistance Fund	0	90,000	0	90,000	90,000	0	90,000	90,000	90,000	90,000
Office of Public Educ. Facilities Modernization (GM0)		422,384	3,286,000	0	3,286,000	3,400,000	0	3,400,000	3,400,000	3,400,000	3,400,000
0603	Lease Income	286,883	3,286,000	0	3,286,000	3,400,000	0	3,400,000	3,400,000	3,400,000	3,400,000
0627	BOE - Real Property Improvement Fund	135,501	0	0	0	0	0	0	0	0	0
Sub-total: Public Education System		14,177,947	10,545,050	10,560,132	21,105,182	10,782,372	11,390,479	22,172,851	10,955,527	11,099,848	11,262,688
E. Human Support Services											
Department of Parks and Recreation (HA0)											
0602	Enterprise Fund Account	1,406,051	1,400,000	0	1,400,000	1,400,000	0	1,400,000	1,425,000	1,425,000	1,500,000
Department of Health (HC0)		8,845,857	13,935,804	4,648,483	18,584,287	13,076,217	1,966,543	15,042,760	12,793,037	13,048,874	13,309,831
0605	SHPDA Fees	74,763	515,465	0	515,465	368,320	0	368,320	375,686	383,200	390,864
0606	Vital Records Revenue	915,386	2,888,819	536,400	3,425,219	3,085,434	0	3,085,434	3,147,142	3,210,085	3,274,287
0608	Drug Interdiction Fund	0	300,000	0	300,000	306,000	0	306,000	312,120	318,362	324,730
0610	Methadone Fees	(10,237)	0	0	0	0	0	0	0	0	0
0611	Radioactive Waste Fees	11,605	0	0	0	0	0	0	0	0	0
0612	Food Handlers Certification	6,124	1,400,000	0	1,400,000	1,428,000	0	1,428,000	1,456,560	1,485,691	1,515,405
0617	Office of Professional Licensing	0	40,072	0	40,072	40,873	0	40,873	41,690	42,524	43,375
0632	Pharmacy Protection	1,257,415	700,000	408,984	1,108,984	514,000	688,049	1,202,049	524,280	534,766	545,461
0633	Radiation Protection	473,269	155,000	0	155,000	250,000	0	250,000	255,000	260,100	265,302
0638	Animal Control Dog License Fees	75,323	100,000	0	100,000	150,000	0	150,000	153,000	156,060	159,181
0641	Other Medical Licenses and Fees	0	1,141	0	1,141	1,141	0	1,141	1,141	1,141	1,141

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

		FY 2009	FY 2010	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012	FY2013	FY2014
		End of	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
		Year Fund	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
		Balance	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.
E. Human Support Services (cont)											
Department of Health (HC0) (cont)											
0643	Board of Medicine	4,908,613	7,000,000	3,701,599	10,701,599	6,081,000	1,205,605	7,286,605	5,657,940	5,771,099	5,886,521
0649	Health Facility Fee	20,268	42,649	1,500	44,149	43,502	0	43,502	44,372	45,259	46,165
0650	Human Services Facility Fee	121,404	0	0	0	0	0	0	0	0	0
0653	DC General Collections	71,141	0	0	0	0	0	0	0	0	0
0655	SHPDA Admission Fee	879,854	523,885	0	523,885	507,363	0	507,363	517,510	527,860	538,418
0656	EMS Fees	2,760	58,773	0	58,773	47,943	0	47,943	48,902	49,880	50,877
0658	Fees for Public Health Laboratory	21,136	35,000	0	35,000	35,700	0	35,700	36,414	37,142	37,885
0661	ICF/MR Fees and Fines	81,449	50,000	0	50,000	60,000	0	60,000	61,200	62,424	63,672
0662	Civic Monetary Penalties	72,889	0	0	0	0	72,889	72,889	0	0	0
0673	DOH - Regulatory Enforcement Fund	(137,304)	125,000	0	125,000	156,941	0	156,941	160,080	163,281	166,547
	Department of Health Care Finance (HT0)	1,509,249	2,000,000	75,000	2,075,000	2,024,000	0	2,024,000	2,024,000	2,024,000	2,024,000
0631	Medicaid Collections - 3rd Party Liability	255,713	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
0632	Bill of Rights - Grievance and Appeals	197,964	500,000	75,000	575,000	524,000	0	524,000	524,000	524,000	524,000
0670	HCSN Revolving Fund	1,055,572	0	0	0	0	0	0	0	0	0
	Department of Human Services (JA0)	250,700	2,725,000	0	2,725,000	2,775,000	0	2,775,000	2,780,000	2,785,100	2,790,302
0603	SSI Payback	250,700	2,525,000	0	2,525,000	2,525,000	0	2,525,000	2,525,000	2,525,000	2,525,000
0613	Food Stamps Collection - Fraud	0	200,000	0	200,000	250,000	0	250,000	255,000	260,100	265,302
	Department on Disabilities Services (JM0)	1,329,382	7,750,000	0	7,750,000	7,750,000	0	7,750,000	7,750,000	7,750,000	7,750,000
0610	Vocational Rehab. Service Reimbursement	0	250,000	0	250,000	250,000	0	250,000	250,000	250,000	250,000
0611	Cost of Care - Non-Medicaid Clients	0	2,500,000	0	2,500,000	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000
0616	Randolph Shepherd	1,329,382	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
	Child and Family Services Agency (RL0)	0	750,000	0	750,000	750,000	0	750,000	750,000	750,000	750,000
0601	H.U.M.N. - Human Res. - ES	0	750,000	0	750,000	750,000	0	750,000	750,000	750,000	750,000
	Department of Mental Health (RM0)	0	4,708,120	0	4,708,120	4,681,000	0	4,681,000	4,681,000	4,681,000	4,681,000
0610	DMH Federal Beneficiary Reimbursement	0	2,668,000	0	2,668,000	3,118,000	0	3,118,000	3,118,000	3,118,000	3,118,000
0640	DMH Medicare and 3rd Party Reimbursement	0	2,040,120	0	2,040,120	1,563,000	0	1,563,000	1,563,000	1,563,000	1,563,000
Sub-total: Human Support Services		13,341,240	33,268,924	4,723,483	37,992,407	32,456,217	1,966,543	34,422,760	32,203,037	32,463,974	32,805,133

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

	FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
F. Public Works										
Department of Transportation (KA0)	6,525,162	80,171,389	0	80,171,389	83,935,282	0	83,935,282	83,906,444	84,008,087	84,107,299
6000 General "O" Type Revenue Sources	0	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000
6030 DC Circulator Bus System	0	1,200,000	0	1,200,000	2,400,000	0	2,400,000	2,400,000	2,400,000	2,400,000
6140 Tree Fund (est. DC Act 14-614)	539,467	300,000	0	300,000	300,000	0	300,000	300,000	300,000	300,000
6425 Federal Transit Authority Grant Match	0	72,000	0	72,000	72,000	0	72,000	72,000	72,000	72,000
6452 Child Safety Seat Program	0	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000
6462 Restoration of Public Space Projects	0	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
6555 Mall Tunnel Lighting	0	282,552	0	282,552	282,552	0	282,552	282,552	282,552	282,552
6634 Citizen Street Light & Traffic Control Project	0	42,000	0	42,000	20,000	0	20,000	20,000	20,000	20,000
6900 DDOT Unified Fund	5,985,696	78,094,837	0	78,094,837	80,680,730	0	80,680,730	80,651,892	80,753,535	80,852,747
Washington Metropolitan Area Transit Authority (KE0)	0	12,000,000	0	12,000,000	12,000,000	0	12,000,000	12,000,000	12,000,000	12,000,000
6900 DDOT Unified Fund	0	12,000,000	0	12,000,000	12,000,000	0	12,000,000	12,000,000	12,000,000	12,000,000
District Department of the Environment (KG0)	35,964,961	41,973,997	9,041,015	51,015,012	31,386,412	21,580,812	52,967,224	41,045,203	40,469,633	40,848,191
0600 General Enforcement Fines and Fees	56,834	62,676	40,000	102,676	81,310	16,831	98,141	81,310	83,749	86,262
0602 Air Quality Construction Permits	128,719	210,220	12,956	223,176	75,239	113,624	188,863	70,611	72,729	74,911
0603 Fishing License	338,728	67,781	30,000	97,781	80,000	79,985	159,985	84,454	86,988	89,598
0604 Oil Spill Fee	19,200	0	0	0	0	0	0	0	0	0
0607 Underground Storage Tank Fines and Fees	139,179	381,000	100,000	481,000	410,179	14,858	425,037	410,179	422,484	435,159
0609 LUST Trust Fund	41,150	0	40,000	40,000	0	40,000	40,000	0	0	0
0634 Soil Erosion/Sediment Control	4,019,546	800,000	1,889,206	2,689,206	800,000	1,279,853	2,079,853	800,000	800,000	800,000
0645 Pesticide Product Registration	3,205,805	878,861	767,401	1,646,262	878,861	2,512,980	3,391,841	878,861	878,861	880,880
0646 Storm Water Fees	150,238	40,535	76,380	116,915	40,535	4,350	44,885	40,535	41,751	43,003
0648 Asbestos Certification and Abatement Fee	206,158	247,313	9,348	256,661	160,756	208,446	369,202	160,756	165,579	170,546
0654 Storm Water Permit Review	6,769,375	10,345,800	0	10,345,800	2,354,145	6,769,375	9,123,520	13,000,000	13,390,000	13,791,700
0662 Renewable Energy Development Fund	378,376	213,818	0	213,818	200,000	370,961	570,961	207,590	213,818	220,232
0663 Brownfield Revitalization	130,311	56,964	130,311	187,275	0	0	0	0	0	0
0664 Adjudication Hearings (Air Quality)	0	53,209	0	53,209	27,730	0	27,730	27,730	28,562	29,419
0665 Adjudication Hearings (Water Quality)	58,820	65,213	41,888	107,101	15,640	0	15,640	55,000	56,650	58,350
0666 Wells Fund	10,562	59,000	0	59,000	52,840	10,000	62,840	59,000	60,770	62,593
0667 Wetlands Fund	0	0	0	0	2,500	0	2,500	2,500	2,500	2,500
0668 Lead Poisoning Prevention Fund	0	10,000	0	10,000	40,000	0	40,000	40,000	40,000	40,000
0669 Lead Based Certification Fees	525,079	207,775	382,923	590,698	144,508	140,438	284,946	144,508	148,843	153,309
0670 Anacostia River Clean Up Fund	0	3,600,000	0	3,600,000	3,100,000	1,900,000	5,000,000	2,052,000	1,026,000	947,000
0674 Hazardous Generator Fees	302,820	94,910	78,416	173,326	90,000	208,095	298,095	90,000	101,103	104,136
6101 Stripperwell	99,631	14,759	67,241	82,000	0	33,792	33,792	0	0	0
6201 Economy II	181,210	48,561	13,439	62,000	50,000	105,734	155,734	51,500	53,045	54,636
6202 Residential Aid Discount (RAD)	143,836	47,695	0	47,695	40,000	62,282	102,282	45,000	46,350	47,740

(Continued on next page)

Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

	FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY 2013 Certified Revenues 2/10 Cert.	FY 2014 Certified Revenues 2/10 Cert.	
F. Public Works (cont)											
District Department of the Environment (KGO) (cont)											
6203	Residential Essential Services (RES)	115,746	50,000	0	50,000	50,000	97,154	147,154	51,500	53,045	54,636
6204	WASA Utility Discount Program	157,817	65,300	3,391	68,691	65,300	145,264	210,564	65,300	67,259	69,277
6400	DC Municipal Aggregation Program	78,951	89,253	66,245	155,498	89,253	37,252	126,505	89,253	91,931	94,689
6700	Sustainable Energy Trust Fund	12,527,809	16,487,000	3,600,000	20,087,000	20,000,000	6,000,000	26,000,000	20,000,000	20,000,000	20,000,000
6800	Energy Assistance Trust Fund	6,179,060	7,776,354	1,691,870	9,468,224	2,537,616	1,429,538	3,967,154	2,537,616	2,537,616	2,537,616
Department of Public Works (KT0)	92,650	5,516,000	0	5,516,000	5,897,159	0	5,897,159	5,897,159	5,897,159	5,897,159	5,897,159
6000	General "O" Type Revenue Sources	0	500,000	0	500,000	600,000	0	600,000	600,000	600,000	600,000
6010	Super Can Program	0	36,000	0	36,000	37,000	0	37,000	37,000	37,000	37,000
6072	District Recycle Program	90,610	300,000	0	300,000	330,000	0	330,000	330,000	330,000	330,000
6082	Solid Waste Disposal Fee Fund	2,040	3,300,000	0	3,300,000	3,800,000	0	3,800,000	3,800,000	3,800,000	3,800,000
6591	Clean City Fund	0	1,005,000	0	1,005,000	755,159	0	755,159	755,159	755,159	755,159
6967	Abandoned Vehicle Program	0	375,000	0	375,000	375,000	0	375,000	375,000	375,000	375,000
Department of Motor Vehicles (KV0)	4,926,448	9,411,065	2,549,377	11,960,442	9,371,065	3,712,677	13,083,742	9,371,065	9,371,065	9,371,065	9,371,065
6000	General "O" Type Revenue Sources	0	2,600,000	0	2,600,000	2,560,000	1,611,539	4,171,539	2,560,000	2,560,000	2,560,000
6100	Fee - Out-of-State Vehicle Registration	109,900	400,000	0	400,000	400,000	0	400,000	400,000	400,000	400,000
6221	Drivers Education Program	1,239,715	495,000	1,059,354	1,554,354	495,000	180,871	675,871	495,000	495,000	495,000
6258	Motor Vehicle Inspection Station	3,576,833	5,716,065	1,490,023	7,206,088	5,716,065	1,920,267	7,636,332	5,716,065	5,716,065	5,716,065
6785	Commercial Drivers License Program	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
D.C. Taxicab Commission (TC0)	83,932	436,365	77,031	513,396	539,309	0	539,309	539,309	539,309	539,309	539,309
2100	Justice Department Fingerprints	6,901	44,714	0	44,714	44,714	0	44,714	44,714	44,714	44,714
2200	Taxicab Assessment Act	77,031	391,651	77,031	468,682	494,595	0	494,595	494,595	494,595	494,595
Sub-total: Public Works	47,593,153	149,508,816	11,667,423	161,176,239	143,129,227	25,293,489	168,422,716	152,759,180	152,285,253	152,763,023	
G. Debt Service and Paygo											
Debt Service and Paygo	0	6,449,000	0	6,449,000	12,104,000	0	12,104,000	0	0	0	
Debt Service (DSO): Debt Serv. Owed from Unified Fund	0	3,465,000	0	3,465,000	4,204,000	0	4,204,000	0	0	0	
Paygo (PAO): Storm Water Permit Review Fund 0654	0	2,984,000	0	2,984,000	7,900,000	0	7,900,000	0	0	0	
Sub-total: Other	0	6,449,000	0	6,449,000	12,104,000	0	12,104,000	0	0	0	
District-Wide Total	275,421,669	471,202,918	65,660,805	536,863,723	478,776,681	79,789,880	558,566,561	477,904,652	478,273,351	481,816,525	

Summary of Major Taxes in the District of Columbia, Fiscal Year 2010

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2009 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 three property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes Class 2 – commercial property Class 3 – unimproved or abandoned property</p> <p>DC Code Citation: Title 47, Chapters 7-10, 13, 13A.</p>	<p>Class 1 = \$0.85 per \$100 of assessed value</p> <p>Note: For Class 1 owner-occupied residential real property, the first \$67,500 of assessed value is exempt from tax.</p> <p>Class 2 = \$1.65 per \$100 for the first \$3 million of assessed value; \$1.85 per \$100 for assessed value more than \$3 million</p> <p>Class 3 = \$10.00 per \$100 of assessed value</p>	<p>\$1,804,772</p> <p>Amount is net of \$17,921 Tax Increment Financing (TIF) transfer.</p>
PERSONAL PROPERTY TAX	<p>Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures.</p> <p>DC Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Notes: The first \$225,000 of taxable value is excluded from tax.</p> <p>17.4 percent of the tax, not to exceed \$10 million, is dedicated to the Neighborhood Investment Fund (NIF).</p>	<p>\$59,163</p> <p>Amount is net of \$10,000 NIF transfer.</p>
SALES AND USE TAX	<p>Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District.</p> <p>Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.</p> <p>The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction.</p> <p>DC Code Citation: Title 47, Chapters 20 and 22.</p> <p>Note: Tobacco products other than cigarettes means: (a) Any cigar or roll for smoking, other than a cigarette or premium cigar, made in whole or in part of tobacco; or (b) Any other tobacco or product made primarily from tobacco, other than a cigarette, premium cigar, or pipe tobacco that is intended for consumption by smoking, by chewing, or as snuff.</p>	<p>A five-tier rate structure is presently in effect:</p> <p>6.0% – General rate for tangible personal property and selected services</p> <p>9% – Alcoholic beverages sold for off-the-premises consumption</p> <p>10% – Food or drink prepared for immediate consumption, alcoholic beverages sold for consumption on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center.</p> <p>12% – Parking motor vehicles in commercial lots and tobacco products other than cigarettes</p> <p>14.5% – Hotels (transient accommodations)</p> <p>Notes: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations.</p> <p>The 12% parking in commercial lots tax is dedicated to the DC Department of Transportation (DDOT).</p> <p>Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p> <p>The amount of sales tax revenue dedicated to the School Modernization Fund is prescribed by DC Code Section 47-2033.</p>	<p>\$724,552</p> <p>Amount is net of transfers to: the Convention Center (\$91,538), the Tax Increment Financing (TIF) Fund (\$18,121), DDOT (\$23,765), the Ballpark Revenue Fund (\$9,434), and the School Modernization Fund (\$106,000).</p>

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2009 REVENUE (\$ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into DC by the holder of a wholesaler's license. DC Code Citation: Title 25, Chapter 9	Beer = \$2.79 per 31-gallon barrel Champagne/sparkling wine = \$0.45 per gallon Distilled Spirits = \$1.50 per gallon Light wine (alcohol content 14% or less) = \$0.30 per gallon Heavy wine (alcohol content above 14%) = \$0.40 per gallon	\$5,386
CIGARETTE TAX	Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt. DC Code Citation: Title 47, Chapter 24.	\$0.125 per cigarette (\$2.50 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). \$0.30 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	\$37,620
MOTOR VEHICLE EXCISE TAX	Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers. DC Code Citation: Title 50, Chapter 22.	Based on manufacturer's shipping weight: 6% of fair market value – 3,499 lbs or less 7% of fair market value – 3,500 to 4,999 lbs 8% of fair market value – more than 5,000 lbs.	\$32,107
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. DC Code Citation: Title 47, Chapter 18.	First \$10,000 = 4.0% \$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000 More than \$40,000 = \$2,200 + 8.5% of excess above \$40,000 Note: Excludes Social Security income and maximum \$3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	\$1,135,938
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable income (9.5% base rate plus a 5% surtax on the base rate) \$100 minimum tax	\$221,882
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. DC Code Citation: Title 47, Chapter 18. 9.975% of taxable income	(9.5% base rate plus a 5% surtax on the base rate) \$100 minimum tax	\$120,247

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2009 REVENUE (\$ in thousands)
PUBLIC UTILITY TAX	<p>Tax on local television, radio and telephone companies; heating oil utilities; natural gas utilities; and electric distribution utilities.</p> <p><i>D.C. Code Citation: Title 47, Chapter 25.</i></p>	<p>Television, radio and telephone companies: 10% of gross charges – residential 11% of gross charges – nonresidential</p> <p>Heating oil utilities: \$0.17 per gallon – residential \$0.187 per gallon – nonresidential</p> <p>Natural gas utilities: \$0.0707 per therm – residential \$0.0777 per therm – nonresidential</p> <p>Electric distribution utilities: \$0.0070 per kilowatt hour – residential \$0.0077 per kilowatt hour – nonresidential</p> <p>Note: The additional surcharges on nonresidential customers are dedicated to the Ballpark Revenue Fund.</p>	<p>\$140,955</p> <p>Amount is net of \$10,091 Ballpark Revenue Fund transfer.</p>
TOLL TELECOMMUNICATIONS TAX	<p>Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers.</p> <p><i>D.C. Code Citation: Title 47, Chapter 39.</i></p>	<p>10% of gross charges – residential 11% of gross charges – nonresidential</p> <p>Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$63,637</p> <p>Amount is net of \$2,949 Ballpark Revenue Fund transfer.</p>
INSURANCE PREMIUMS TAX	<p>Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law.</p> <p><i>D.C. Code Citation: Title 47, Chapter 26.</i></p>	<p>1.7% on policy and membership fees and net premium receipts; except 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09).</p> <p>Note: Currently dedicated to the Healthy DC Fund is the 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs.</p>	<p>\$48,764</p> <p>Amount is net of \$8,653 Healthy DC Fund Transfer.</p>
ESTATE TAX	<p>Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death.</p> <p><i>DC Code Citation: Title 47, Chapter 37.</i></p>	<p>Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.</p>	<p>\$74,508</p>
DEED RECORDATION TAX	<p>Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property.</p> <p><i>D.C. Code Citation: Title 42, Chapter 11.</i></p>	<p>1.45% of consideration or fair market value</p> <p>Notes: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$84,805</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$15,958).</p>

PART A — GENERAL FUND TAXES

**FY 2009
REVENUE**
(\$ in thousands)

TAX	DESCRIPTION	RATE	
DEED TRANSFER TAX	<p>Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed.</p> <p>D.C. Code Citation: Title 47, Chapter 9.</p>	<p>1.45% of consideration or fair market value</p> <p>Notes: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$65,976</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$12,286).</p>
ECONOMIC INTEREST TAX	<p>This tax is triggered by either one of the following two elements:</p> <p>(1) 80% 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 controlling interest of the corporation is being transferred.</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>DC Code Citation: Title 42, Chapter 11.</p>	<p>2.9% of consideration or fair market value</p>	<p>\$8,376</p>

PART B—OTHER SELECTED REVENUE SOURCES

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>Note: All revenue from this tax is dedicated to the DC Department of Transportation (DDOT).</p>	<p>\$32,612</p> <p>Amount is net of \$32,612 DDOT transfer.</p>
HEALTHCARE PROVIDER ASSESSMENT	<p>Assessment on the net resident revenue of each nursing facility in the District.</p> <p>D.C. Code Citation: Title 47, Chapter 12C.</p>	<p>A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue.</p> <p>Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.</p>	<p>\$0</p> <p>Amount is net of \$12,088 Nursing Facility Quality of Care Fund transfer.</p>
BALLPARK FEE	<p>A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts.</p> <p>D.C. Code Citation: Title 47, Chapter 27B.</p>	<p>Ballpark Fee Schedule: 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 \$28,204 Ballpark Revenue Fund transfer.</p>
MOTOR VEHICLE FUEL TAX	<p>The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles.</p> <p>DC Code Citation: Title 47, Chapter 23</p>	<p>\$0.235 per gallon</p> <p>Note: All revenue from this tax is dedicated to the Highway Trust Fund.</p>	<p>\$0</p> <p>Amount is net of \$23,830 Highway Trust Fund transfer.</p>

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2008.