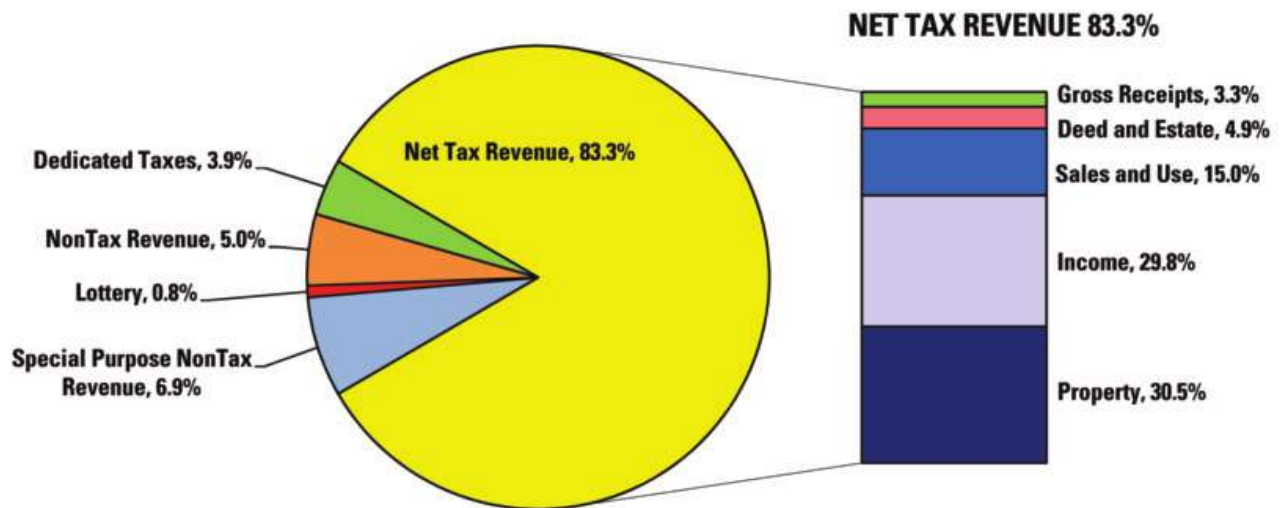


Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2016



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2015 to FY 2019. The chapter is divided into four broad sections:

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

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

SUMMARY

The FY 2015 baseline estimate of \$6.73 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$423.8 million (6.7%) greater than FY 2014 revenue. (See Table 3-1.) The \$6.90 billion estimate for FY 2016 is an increase of \$173.6 million (2.6%) from FY 2015.

Including dedicated and special purpose revenues and policy initiatives, total FY 2015 general fund revenue in the financial plan is \$7.57 billion, \$505.4 million more than in FY 2014 and \$7.77 billion in FY 2016, \$191.0 million more than FY 2015.

Various policy initiatives increase general fund revenue in FY 2016 by \$22.7 million. The policy initiatives are summarized in Table 3-12 and are discussed in the context of the specific revenue item for each proposal.

Table 3-1
General Fund Revenues, FY 2014-2019
 (Dollars in Thousands)

Type of Revenue	FY 2014 Actual	FY 2015 Revised	FY 2016 Original	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Local Fund - Baseline	6,307,399	6,731,181	6,904,825	7,134,236	7,384,910	7,618,903
<i>Level Change</i>		423,782	173,643	229,411	250,674	233,993
<i>% Change Annual</i>		6.7%	2.6%	3.3%	3.5%	3.2%
Taxes	5,833,224	6,273,747	6,458,337	6,689,031	6,938,057	7,174,692
General Purpose Non-Tax Revenues	419,208	402,467	383,988	382,205	382,853	379,711
Transfer from Lottery	54,967	54,967	62,500	63,000	64,000	64,500
Dedicated/Special Purpose - Baseline	761,705	842,731	837,963	835,370	849,320	855,407
<i>Level Change</i>		81,027	-4,768	-2,593	13,950	6,087
<i>% Change Annual</i>		10.6%	-0.6%	-0.3%	1.7%	0.7%
Dedicated Taxes	297,970	297,857	304,467	310,962	317,641	322,247
Special Purpose (O-Type) Revenues	463,735	544,874	533,496	524,408	531,678	533,161
Total Revenue - Baseline	7,069,104	7,573,913	7,742,788	7,969,606	8,234,229	8,474,310
<i>Level Change</i>		504,809	168,875	226,818	264,623	240,080
<i>% Change Annual</i>		7.1%	2.2%	2.9%	3.3%	2.9%
Revenue Policy Proposals		574	22,667	14,049	13,900	14,100
Total Revenue with Proposals	7,069,104	7,574,486	7,765,455	7,983,655	8,248,130	8,488,410
<i>Level Change</i>		505,382	190,969	218,200	264,474	240,280
<i>% Change Annual</i>		7.1%	2.5%	2.8%	3.3%	2.9%
<i>Addendum: Dedicated tax revenue to enterprise funds</i>	158,787	191,163	187,381	182,417	190,335	196,870

THE ECONOMIC OUTLOOK

Against a background of a steadily improving national economy, our current economic forecast for D.C. assumes that the District's economy will also continue to grow, adding both jobs and people over the period of the financial plan. Although significant measures to restrain federal spending are expected to be in effect during the period of the financial plan, the severity of their impact diminishes over time.

Over the past year, employment located in D.C. has increased, commercial office vacancy rates have fallen slightly, and rents increased slightly. The fairly strong employment forecast for FY 2015 and beyond is based on continued growth in D.C.'s private sector.

Population growth has been a major factor in increasing the District's income and sales tax bases, and is also a major driving force behind rising home values. In the last five years (2009 to 2014) the District's population has grown by 66,665 (11.3%), an increase that has averaged more than 1,000 net new residents per month over this period. Natural increase (births minus deaths) accounted for about 45 percent of the population growth from 2013 to 2014.

Federal Spending and Sequestration or Other Austerity Measures

Approximately 25 percent of employed D.C. residents work for the federal government. Federal civilian employment accounts for about 26 percent of all jobs located in the District of Columbia and 31 percent of the wages and salaries that are generated in the city. Federal contracting also accounts for additional jobs and income. Because the federal government is such a dominant presence in the District's economy, trends in federal spending have a major impact on the District of Columbia's economy and revenues.

Current federal budget and fiscal policies allow for almost no additional spending growth for FY 2015 and FY 2016. Domestic discretionary spending in FY 2016 will be less than it was in FY 2012. It is assumed in this budget that no additional restraints on federal spending will be enacted in the next several years.

National Economy

The fundamentals underlying the national economy continue generally to be fairly strong. Real GDP grew at an annual rate of 2.6 percent in FY 2014, the fastest fiscal year increase in 8 years. Weak growth in real GDP in the first quarter of the year is attributed by most analysts to temporary factors such as severe weather.

- U.S. employment added 3.1 million jobs (2.3%) from April 2014 to April 2015.
- The U.S. unemployment rate (seasonally adjusted) fell to 5.4 percent in April 2015, the lowest rate since May 2008.
- U.S. Personal Income in the March 2015 quarter was 4.3 percent above a year ago.
- The S and P 500 stock market index in April 2015 was 3.3 percent above its level three months ago, and 12.4 percent more than a year ago.
- Employment in the Washington metropolitan area has picked up significantly in the past several months. In the three-month period ending April 2015, wage and salary jobs in the region grew by 56,033 (1.8%) compared to a year earlier. The District of Columbia accounted for about 22 percent of the increase in area employment. The rate of growth of metropolitan area employment has been below the U.S. average for more than three years, but the difference has closed in the last few months as regional growth accelerated.
- The D.C. metropolitan area unemployment rate was 4.3 percent in April (not seasonally adjusted), down from 4.7 percent a year earlier.
- In May 2015, the consensus of fifty economists contributing to the Blue Chip Economic Indicators continued to forecast steady growth in real GDP. The FY 2015 gain is expected to be 2.1 percent (down from 2.6 percent in FY 2014), and 3.1 percent in FY 2016. Nominal growth is expected to be 3.1 percent in FY 2015 and 4.9 percent in FY 2016.

The District of Columbia Economy

Highlights of recent trends in the D.C. economy include fairly strong job growth, and more population, apartments, and home sales.

- In the three months ending April 2015, there were 12,067 (1.6 %) more wage and salary jobs located in the District than a year earlier. Of particular note, there were 1,167 more federal government jobs in April than there were a year earlier, ending a three year slide. Private sector jobs increased by 9,833 (1.9%).
- District resident employment in the three months ending April 2015 was 12,891 (3.8%) more than a year earlier.
- The April unemployment rate fell slightly to 7.5 percent (seasonally adjusted), a decrease from 7.8 percent a year ago.
- Wages earned in the District of Columbia grew 4.2 percent in the December 2014 quarter compared to the same quarter a year ago. D.C. Personal Income was 4.1 percent higher.
- Home sales thus far in 2015 have been higher than in 2014. Single family sales for the three-month period ending April 2015 were up 3.7 percent from a year ago, with a 2.9 percent increase in the average selling price. Condominium sales were up 2.2 percent, and the average price was 3.4 percent higher. The value of all home sale settled contracts for the three-month period ending April was 6.3 percent more than a year ago.
- Leased commercial office space in March 2015 was up 1.5 percent from a year ago, while the vacancy rate fell over the past year from 7.6 percent in the first quarter of 2014 to 6.8% in the first quarter of 2015. Average effective rents increased were 3.7 percent higher in the March quarter than a year earlier.
- Hotel room-days sold for the three months ending April 2015 were 5.5 percent above the prior year, and hotel room revenues were up by 10.3 percent.

Economic Forecast for D.C.

The economic forecasting services IHS Global Insight and Moody's Analytics (formerly Economy.com) both expect that growth rates of Personal Income in the District of Columbia will be higher in FY 2015 and FY 2016 than in FY 2014. They also agree that (1) the federal sector will play a smaller role in the economy, with employment continuing to shrink over the period, (2) professional and business services will be the largest sources of job growth, (3) employment growth in the education and health sector will be much slower in FY 2015 and FY 2016 than it was in FY 2014 and in each of the prior 8 years going back to FY 2006, (4) the stock market will grow much more slowly over the next several years, and (5) the annual increase in population will slow down.

Advisory Groups

In January and early February 2015 we sought advice from three advisory groups that meet at least once a year to provide insights into current developments and expectations for the next several years. The Business Advisory Group discussed leading business sectors in the District and the connections between D.C.'s economy and the larger regional and national economies. The Real Estate Advisory Group discussed both commercial and residential real estate markets. The Revenue Advisory Group discussed economic trends, federal fiscal policy and revenue trends with representatives from the Congressional Budget Office, officials from surrounding states and local jurisdictions and others familiar with national trends and revenue estimation issues. The information received at these meetings is a critical factor impacting our revenue estimates.

Highlights from the discussions include:

- Changes occurring in the District's economy favor the city continuing to be a place that attracts both residents and businesses.
- The federal sector remains the major underpinning of the District's economy, but will no longer be a source of support for significant growth.
- A challenge for the District of Columbia is to continue to attract and retain professional and similar

higher-wage employment; success depends not on federal government spending but on competing successfully in regional, national and even global markets.

- Overall demand for office space will remain fairly weak by historical standards due to federal lease cutbacks, limited growth in office-using jobs and tenants seeking fewer square feet per employee. Office demand outside of downtown is particularly uncertain.
- Premier real estate in the District of Columbia remains attractive to foreign investors.
- Population will continue to grow with natural increase (more births) now contributing to this phenomenon. New apartment construction is keeping up with demand, but condominium supply will be constrained for several years.
- The District is continuing to attract a growing variety of retail businesses.
- An expected rise in interest rates over the next couple of years may slow down the volume (if not the prices) of housing sales. It is likely that cap rates associated with commercial real estate transactions are unlikely to go down much more than they are now.

Economic Assumptions for the Revenue Estimate

The economic assumptions for the FY 2016 Budget and Financial Plan (See Table 3-2.) take into consideration expectations of an improving national economy and continued federal spending constraints, fairly strong employment and income gains over the past year, forecasts from IHS Global Insight and Moody's economy.com, and comments from the Advisory Groups. Highlights 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 2015 and FY 2016, respectively, are projected to be 3.2 percent and 4.5 percent. Real GDP-DC, adjusted for inflation, is expected to grow 1.5 percent in FY 2015 and 2.3 percent in FY 2016.
- D.C.'s Personal Income. The growth rate in Personal Income, which is mostly wages, salaries, and benefits, but which also includes investment income and transfer payments, is expected to be 4.4 percent in FY 2015, and 4.6 percent in FY 2016. Increases in the number of persons and households residing in D.C. contribute to the District's higher personal income levels.
- Jobs located in D.C. The number of jobs in the District in FY 2015 is expected to show a net increase of 11,300 (1.5%) and 8,400 (1.1%) in FY 2016.
- Resident employment. In FY 2015, the D.C. labor force is expected to increase by 9,500 (2.5%) and rise by 5,600 (1.5%) in FY 2016. Resident employment is expected to rise by 10,400 (3.0%) in FY 2015. For FY 2016, it is forecast to rise by 7,000 (2.0%) as the unemployment rate falls to 7.0 percent in that year.
- Home sales and prices. The number of housing sales (the combined total of single family and condominium units) is projected to rise by 3.0 percent in FY 2015, with prices increasing by 4.6 percent. Sales then increase by two percent in FY 2016, with a 4.8 percent rise in average prices.
- Inflation. The Financial Plan assumes that the D.C. Consumer Price Index will rise 0.4 percent in FY 2015 and 1.8 percent in FY 2016. The rate in FY 2014 was 1.9 percent.
- Households and population. The Financial Plan assumes estimated households in FY 2015 of 290,900 up 3,700 (1.3%) from FY 2014, and 294,600 in FY 2016 (an increase of 3,700 or 1.3%). Population rises by 9,400 in FY 2015 to 667,100; in FY 2016 it reaches 675,800.

Looking further ahead to FY 2017 to FY 2019, the expectation for the Budget and Financial Plan is that this will be a period of moderate economic expansion, both nationally and in the District of Columbia, with growth in D.C. continuing to be affected by restraints in federal expenditures. Growth in nominal GDP-DC is expected to average about 4.7 percent per year during the FY 2017 through FY 2019 period, and Personal Income will increase at about 5.3 percent per year; close to 6,900 additional jobs will be added each year. Inflation is expected to rise to 2.5 percent per year by FY 2019, and interest rates also rise (to a 4.0 percent rate for 10-year Treasury

securities in FY 2019). The stock market is expected to grow at a steady, moderate pace (a gain of about 11.4 percent over the 3-year period). In the years 2017 through 2019, 7,706 new housing starts are anticipated, and an additional 8,300 households are expected. In this period the number of housing sales is expected to rise slightly, while average prices rise at a rate approximately equal to the rate of growth in Personal Income.

Risks

There are a number of risks to this forecast, on both the up side and the down side.

On the down side, events in the national or international arenas that could affect D.C. revenues include a slowing down or reversal of national economic growth, a drop in the stock market, other financial market problems, and national security concerns. The District always remains vulnerable to things like disruptions to oil supplies and other impacts arising from uncertainties in the Middle East, the Eurozone, or elsewhere. Expected efforts by the Federal Reserve to raise interest rates in the coming year or two introduce an element of uncertainty in financial markets that could affect real estate and other elements of D.C.'s tax base.

As noted earlier, perhaps the major downside risk is that the District may be more adversely affected by cutbacks in federal spending and the federal presence in the District than what has already been incorporated in this revenue estimate. On the other hand, agreements in Congress to raise spending levels above those currently authorized could have a positive impact on the District's economy.

On the up side, risks that could result in revenues that are higher than forecast include:

- Higher personal income growth than our baseline consensus forecast due to stronger overall economic growth or stronger capital gains realizations.
- Higher assessed property values due to new construction coming on the assessment rolls and/or lower capitalization rates.
- Growing interest on the part of individuals and employers in locating in D.C. could result in an economy stronger than assumed in this revenue forecast.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, 2013-2019

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate
Gross Domestic Product (nominal, billions of \$)	112.67	115.01	118.66	123.96	130.38	136.16	142.43
	0.8%	2.1%	3.2%	4.5%	5.2%	4.4%	4.6%
Personal Income (billions of \$)	48.69	49.92	52.13	54.52	57.57	60.70	63.73
	2.6%	2.5%	4.4%	4.6%	5.6%	5.4%	5.0%
Wages and Salaries of D.C. Residents (billions of \$)	25.4	26.0	27.4	28.9	30.4	31.9	33.6
	3.4%	2.3%	5.4%	5.3%	5.3%	5.0%	5.1%
Population (thousands)	647.1	657.7	667.1	675.8	683.4	689.9	695.4
	2.2%	1.6%	1.4%	1.3%	1.1%	0.9%	0.8%
Households (thousands)	283.6	287.2	290.9	294.6	297.7	300.5	302.9
	1.9%	1.3%	1.3%	1.3%	1.1%	0.9%	0.8%
At-Place Employment (thousands)	745.5	751.5	762.8	771.2	779.6	785.9	791.8
	2.0%	0.8%	1.5%	1.1%	1.1%	0.8%	0.7%
Civilian Labor Force (thousands)	373.6	374.3	383.8	389.4	394.4	398.8	402.9
	4.0%	0.2%	2.5%	1.5%	1.3%	1.1%	1.0%
Resident Employment (thousands)	341.4	344.8	355.2	362.2	368.2	372.6	376.4
	4.8%	1.0%	3.0%	2.0%	1.6%	1.2%	1.0%
Unemployment Rate (%)	8.6	7.9	7.5	7.0	6.7	6.6	6.6
Housing Starts	3,583	4,476	2,672	2,598	2,630	2,611	2,465
Housing Stock (thousands)	308.6	312.8	316.1	319.5	323.0	326.1	329.4
	1.9%	1.4%	1.1%	1.1%	1.1%	1.0%	1.0%
Sale of Housing Units	7,466	7,616	7,844	8,001	8,065	8,126	8,183
	17.6%	2.0%	3.0%	2.0%	0.8%	0.8%	0.7%
Average Housing Price (thousands of \$)	712.8	736.4	770.6	807.9	856.4	905.1	951.0
	13.1%	3.3%	4.6%	4.8%	6.0%	5.7%	5.1%
Washington Area CPI (% change from prior year)	1.3	1.9	0.4	1.8	2.3	2.4	2.5
Interest Rate on 10-year Treasury Notes (%)	2.1	2.7	2.1	2.9	3.6	4.1	4.0
Change in S and P 500 Index of Common Stock (%)*	24.8%	13.6%	6.0%	3.6%	2.2%	4.2%	4.6%

*Change in S and P 500 Index of Common Stock is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. (For example, the value in FY 2014 is the percent change from CY 2013.4 to CY 2014.4)

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Global Insight (May 2015) and Moody's Economy.com (May 2015); forecasts of the national economy prepared by the Congressional Budget Office (January 2015) and Blue Chip Economic Indicators (May 2015); BLS labor market information from April 2015, the Census Bureau estimates of the D.C. population (2014); Bureau of Economic Analysis estimates of D.C. Personal Income (December 2014); Metropolitan Regional Information System (MRIS) D.C. home sales data (April 2015), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); Delta Associates information on commercial office buildings and residential property in D.C. (March 2015); Cushman and Wakefield information on commercial office buildings in DC (March 2015); and Reis information on apartment buildings in D.C. (March 2015).

GENERAL FUND REVENUE

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated, and Special Purpose. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2015 to FY 2019, along with actual FY 2014 revenues. Tables 3-13 and 3-14, at the end of this chapter, provide information on year-to-year percentage and absolute changes for the major revenue sources.

The Local fund includes both tax revenue and non-tax revenue. The following section highlights the components and discusses the transfers from the Local fund to Dedicated funds. Special Purpose funds are discussed at the end.

Table 3-3

General Fund, Local Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Real Property	2,015,561	2,202,404	2,319,638	2,384,073	2,469,039	2,549,364
<i>Transfer to TIF/Pilot</i>	<i>(30,135)</i>	<i>(49,639)</i>	<i>(46,394)</i>	<i>(39,619)</i>	<i>(40,966)</i>	<i>(42,359)</i>
Real Property (net)	1,985,426	2,152,765	2,273,244	2,344,454	2,428,073	2,507,005
Personal Property	55,413	55,967	56,527	57,092	57,663	58,226
Public Space Rental	33,697	33,863	34,030	34,100	34,100	34,100
<i>Transfer to DDOT Enterprise Fund</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>
Public Space Rental (net)	33,197	33,363	33,530	33,600	33,600	33,600
Total Property (net)	2,074,036	2,242,095	2,363,301	2,435,146	2,519,336	2,598,831
General Sales	1,172,059	1,254,206	1,304,705	1,359,471	1,413,570	1,466,307
<i>Transfer to Convention Center Fund</i>	<i>(105,451)</i>	<i>(112,396)</i>	<i>(116,939)</i>	<i>(121,867)</i>	<i>(126,734)</i>	<i>(129,899)</i>
<i>Transfer to TIF</i>	<i>(21,239)</i>	<i>(31,823)</i>	<i>(29,603)</i>	<i>(28,095)</i>	<i>(30,734)</i>	<i>(31,895)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(16,319)</i>	<i>(17,050)</i>	<i>(17,900)</i>	<i>(18,509)</i>	<i>(19,212)</i>	<i>(19,788)</i>
<i>Transfer to Healthy D.C. and Health Care Expansion Fund</i>	<i>(106)</i>	<i>(106)</i>	<i>(214)</i>	<i>(427)</i>	<i>(854)</i>	<i>(854)</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>(65,350)</i>	<i>(66,004)</i>	<i>(66,664)</i>	<i>(66,670)</i>	<i>(66,670)</i>	<i>(66,670)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>
<i>Transfer to ABRA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
General Sales (net)	958,158	1,021,391	1,067,949	1,118,467	1,163,930	1,211,765
Alcohol	6,234	6,529	6,801	7,132	7,459	7,778
Cigarette	33,205	32,973	32,742	32,513	32,285	32,059
Motor Vehicle	47,578	49,243	50,474	51,989	53,548	55,155
Motor Fuel Tax	22,961	22,731	22,504	22,279	22,056	21,836
<i>Transfer to Highway Trust Fund</i>	<i>(22,961)</i>	<i>(22,731)</i>	<i>(22,504)</i>	<i>(22,279)</i>	<i>(22,056)</i>	<i>(21,836)</i>
Total Sales (net)	1,045,175	1,110,136	1,157,966	1,210,101	1,257,222	1,306,757
Individual Income	1,679,173	1,830,105	1,862,039	1,945,594	2,023,870	2,113,904
Corporate Franchise	280,186	307,692	297,458	309,290	326,322	326,410
Unincorporated Business Franchise	135,395	151,640	145,614	150,580	156,654	156,696
Total Income	2,094,754	2,289,438	2,305,111	2,405,464	2,506,846	2,597,010
Public Utility	145,673	147,023	154,239	159,637	164,905	170,567
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,603)</i>	<i>(9,305)</i>	<i>(9,631)</i>	<i>(9,968)</i>	<i>(10,297)</i>	<i>(10,650)</i>
Public Utility (net)	137,070	137,718	144,608	149,669	154,608	159,917

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Toll Telecommunications	52,520	52,520	52,520	52,520	52,520	52,520
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,173)</i>	<i>(2,162)</i>	<i>(2,232)</i>	<i>(2,311)</i>	<i>(2,387)</i>	<i>(2,467)</i>
Toll Telecommunications (net)	50,347	50,358	50,288	50,209	50,133	50,053
Insurance Premiums	97,192	95,822	95,576	91,014	92,764	94,548
<i>Transfer to Healthy D.C. and Health Care Expansion Fund</i>	<i>(34,695)</i>	<i>(33,458)</i>	<i>(34,128)</i>	<i>(34,810)</i>	<i>(35,506)</i>	<i>(36,217)</i>
Insurance Premiums (net)	62,497	62,364	61,448	56,204	57,258	58,331
Healthcare Provider Tax	13,774	15,117	15,117	15,117	15,117	15,117
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(13,774)</i>	<i>(15,117)</i>	<i>(15,117)</i>	<i>(15,117)</i>	<i>(15,117)</i>	<i>(15,117)</i>
Healthcare Exchange Assessment	-	28,751	29,614	30,502	31,417	32,360
<i>Transfer to Health Exchange Authority</i>	-	<i>(28,751)</i>	<i>(29,614)</i>	<i>(30,502)</i>	<i>(31,417)</i>	<i>(32,360)</i>
Ballpark Fee	34,133	31,800	31,800	32,754	33,737	34,749
<i>Transfer to Ballpark Revenue Fund</i>	<i>(34,133)</i>	<i>(31,800)</i>	<i>(31,800)</i>	<i>(32,754)</i>	<i>(33,737)</i>	<i>(34,749)</i>
Hospital Bed Tax and Hospital Provider Fee	31,935	-	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>(31,935)</i>	-	-	-	-	-
ICF-IDD Assessment	4,938	5,519	5,519	5,519	5,519	5,519
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(4,938)</i>	<i>(5,519)</i>	<i>(5,519)</i>	<i>(5,519)</i>	<i>(5,519)</i>	<i>(5,519)</i>
Care First Contribution	5,000	-	-	-	-	-
<i>Transfer to Healthy D.C. and Health Care Expansion Fund</i>	<i>(5,000)</i>	-	-	-	-	-
Total Gross Receipts (net)	249,914	250,440	256,344	256,082	261,999	268,301
Estate	32,123	32,123	32,123	32,123	32,123	32,123
Deed Recordation	208,180	225,050	223,226	227,348	234,623	242,600
<i>Transfer to HPTF</i>	<i>(31,227)</i>	<i>(33,758)</i>	<i>(33,484)</i>	<i>(34,102)</i>	<i>(35,193)</i>	<i>(36,390)</i>
Deed Recordation (net)	176,953	191,292	189,742	193,246	199,430	206,210
Deed Transfer	151,880	156,436	161,129	165,963	170,942	176,070
<i>Transfer to HPTF</i>	<i>(22,782)</i>	<i>(23,465)</i>	<i>(24,169)</i>	<i>(24,894)</i>	<i>(25,641)</i>	<i>(26,411)</i>
Deed Transfer (net)	129,098	132,971	136,960	141,069	145,301	149,659
Co-op Recordation	5,201	5,253	5,789	5,800	5,800	5,800
Economic Interests	25,970	20,000	11,000	10,000	10,000	10,000
Total Other Taxes (net)	369,345	381,639	375,614	382,238	392,654	403,792
TOTAL TAXES NET OF DEDICATED TAXES	5,833,224	6,273,747	6,458,337	6,689,031	6,938,057	7,174,692
Licenses and Permits	79,210	78,772	77,667	79,593	80,427	81,016
Fines and Forfeits	136,794	127,910	135,517	129,319	126,855	124,514
Charges for Services	77,984	77,238	75,429	78,072	76,216	78,861
Miscellaneous	125,220	118,547	95,375	95,221	99,355	95,320
TOTAL NON-TAX	419,208	402,467	383,988	382,205	382,853	379,711
Lottery	54,967	54,967	62,500	63,000	64,000	64,500
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	6,307,399	6,731,181	6,904,825	7,134,236	7,384,910	7,618,903

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Real Property	2,015,561	2,202,404	2,319,638	2,384,073	2,469,039	2,549,364
<i>Transfer to TIF/Pilot</i>	<i>(30,135)</i>	<i>(49,639)</i>	<i>(46,394)</i>	<i>(39,619)</i>	<i>(40,966)</i>	<i>(42,359)</i>
Real Property (net)	1,985,426	2,152,765	2,273,244	2,344,454	2,428,073	2,507,005
Personal Property	55,413	55,967	56,527	57,092	57,663	58,226
Public Space Rental	33,697	33,863	34,030	34,100	34,100	34,100
<i>Transfer to DDOT Enterprise Fund</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>
Public Space Rental (net)	33,197	33,363	33,530	33,600	33,600	33,600
Total Property Taxes (net)	2,074,036	2,242,095	2,363,301	2,435,146	2,519,336	2,598,831
Policy Proposals	-	(408)	(783)	(3,651)	(3,567)	(3,484)

Real Property Tax

In FY 2014, \$2.015 billion was collected before dedicated distributions; a 5.3 percent increase from FY 2013. The increase in collections was driven primarily by a 5.5 percent increase in the growth rate of commercial property (Class 2) collections compared to 2013 collections. Residential property (Class 1) tax collections in FY 2014 increased by 6.4 percent. Commercial property tax collections have an out-sized impact on total real property tax collections because the residential tax rate is \$0.85 per \$100 of assessment value while the major commercial tax rate of \$1.85 per \$100 of assessment value is more than double the residential rate. Consequently, Class 1 tax collections account for approximately 32 percent of total real property tax collections, and Class 2 collections account for approximately 66 percent of total real property tax collections.

Residential Property. The national housing crisis and recession caused total residential property values to fall from a peak level of \$88.0 billion in FY 2009 to \$83.3 billion in FY 2011, a 5.3 percent decline. But, total residential property values for FY 2014 totaled \$88.9 billion meaning the District of Columbia has more than recovered the value in residential property lost in FYs 2010 and 2011 due to the national housing crisis, recession and slow economic recovery of those years. This development, along with forecasted modest economic growth, is expected to result in Class 1 tax collections growing at an annual average rate of growth of 5.5 percent from FY 2015 to FY 2019.

Commercial Property. Class 2 assessment values for FY 2014 increased to \$72.7 billion, a 6.9 percent increase over the previous year and surpassed the previous peak level of \$69.0 billion in FY 2009. Class 2 assessments are expected to continue to grow at a healthy pace in the near term averaging growth of more than 5 percent annually in FY 2015 and FY 2016. Longer term the commercial market is expected to face some headwinds as the federal government is under increasing pressure to reduce leased space in commercial office buildings in the District of Columbia. In addition many other occupants of commercial office space are becoming significantly more efficient users of such space (initiating and renewing new leases and renegotiating existing leases for approximately 10-20 percent less space than in previous years). As a result of these trends, Class 2 tax collections are expected to grow at approximately 4 percent annually from FY 2017 to FY 2019.

Taking these factors into consideration, overall real property tax collections are expected to average near term growth of 7.3 percent in FY 2015 and FY 2016, before moderating to 3.2 percent average annual growth in the out years.

General Obligation Bonds. In addition to providing revenue for government services, real property taxes support the District’s general obligation bonds used for capital investment. For FY 2015, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District’s General Obligation Bonds is 13.5 percent.

Transfer to Tax Increment Financing (TIF) Fund. In FY 2015, a net amount of \$49.6 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will be \$46.4 million in FY 2016 due to continuing development progress at previously authorized TIF projects, expected increased assessments for existing TIF properties, and TIF transfers that may be required for potential new debt issuances.

Personal Property Tax

In FY 2014, gross total personal property tax collections totaled \$55.4 million. Based on national and regional economic indicators, which suggest a gradual increase in the level of business activity and a subsequent increase in the total level of new business investment, gross collections are expected to grow to \$56.0 million in FY 2015. Total gross personal property tax collections are expected to grow at an annual average rate of approximately 1.0 percent per annum for FY 2016 to FY 2019.

Public Space Rental

In FY 2014, net revenue from public space rentals amounted to \$33.2 million. Collections are expected to increase by 0.5 percent to \$33.4 million in FY 2015. Revenue from public space rentals are expected remain at approximately \$33.6 million annually from FY 2016 to FY 2019.

Transfer to District Department of Transportation (DDOT). Since FY 2014, DDOT has been allowed to sell advertising on bike sharing stations through an agreement with Capital Bikeshare. Expected proceeds of \$500,000 annually from the advertising agreement will be transferred into the District Department of Transportation Enterprise Fund for Transportation Initiatives.

Property Tax Policy Proposals

- Property Tax Rebate for QHTC
- Grandfather Employer Assisted Home Purchase Program
- 4427 Hayes Street, NE Tax Abatement
- Dance Place – Public Space Fee Waiver
- Tregaron Conservancy Tax Abatement Additional Lot
- Urban Farming and Food Security Tax Abatement

General Sales and Use Taxes

In FY 2014, revenue from sales and use taxes before transfers was \$1.17 billion, an increase of 3 percent from FY 2013. This growth rate was stronger than the 2.4 percent of FY 2013 / FY 2012 as a result of improving economic conditions. The stronger growth rate occurred even though the tax rate on general sales was lowered from 6 percent to 5.75 percent effective at the start of FY 2014. The \$1.3 billion revenue forecast from gross sales and use taxes in FY 2016 anticipates a growth rate of 4.0 percent compared to sales and use tax revenue in FY 2015. Growth rates, excluding policy proposals, from FY 2017 to FY 2019 are estimated to average 4.0 percent annually, in line with forecast growth in personal income.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
General Sales	1,172,059	1,254,206	1,304,705	1,359,471	1,413,570	1,466,307
<i>Transfer to Convention Center Fund</i>	<i>(105,451)</i>	<i>(112,396)</i>	<i>(116,939)</i>	<i>(121,867)</i>	<i>(126,734)</i>	<i>(129,899)</i>
<i>Transfer to TIF</i>	<i>(21,239)</i>	<i>(31,823)</i>	<i>(29,603)</i>	<i>(28,095)</i>	<i>(30,734)</i>	<i>(31,895)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(16,319)</i>	<i>(17,050)</i>	<i>(17,900)</i>	<i>(18,509)</i>	<i>(19,212)</i>	<i>(19,788)</i>
<i>Transfer to Healthy D.C. and Health Care Expansion Fund (106)</i>		<i>(106)</i>	<i>(214)</i>	<i>(427)</i>	<i>(854)</i>	<i>(854)</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>(65,350)</i>	<i>(66,004)</i>	<i>(66,664)</i>	<i>(66,670)</i>	<i>(66,670)</i>	<i>(66,670)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>
<i>Transfer to ABRA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
General Sales Taxes (net)	958,158	1,021,391	1,067,949	1,118,467	1,163,930	1,211,765
Policy Proposals	-	-	-	-	-	-

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2014

(Dollars in Millions)

	Retail	Liquor	Restaurant	Other Tobacco	Parking	Hotel	Other Transfers	Total
Base	8,123	515	3,608	10	363	1,559		
Rate	5.75%	10.0%	10.0%	12.0%	18.0%	14.5%		
General Sales Tax Collections (gross)	467.1	51.5	360.8	1.2	65.4	226.0		1,172.0
<i>Transfer to Convention Center Fund</i>			<i>36.1</i>			<i>69.3</i>		<i>105.4</i>
<i>Transfer to TIF</i>							<i>21.2</i>	<i>21.2</i>
<i>Transfer to Ballpark Revenue Fund</i>							<i>16.3</i>	<i>16.3</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>							<i>65.4</i>	<i>65.4</i>
<i>Transfer to Healthy Schools Fund</i>							<i>4.3</i>	<i>4.3</i>
<i>Transfer to ABRA Program</i>							<i>1.2</i>	<i>1.2</i>
General Sales Taxes to Local Fund	467.1	51.5	324.7	1.2	65.4	156.7	(108)	958.2

Total transfers from sales and use tax revenue are estimated to be \$213.8 million in FY 2014. In FY 2015, the amount of transfers from sales and use taxes is estimated to be \$232.8 million, 18.6 percent of sales tax revenue. In FY 2019, the sum of transfers is estimated to be \$254.5 million or 17.4 percent of sales tax revenue.

Transfer to Convention Center Fund: The formula financing the Convention Center Fund includes only taxes directly linked to the hospitality sector. The hotel tax rate is 14.5 percent. Of this tax, 4.45 percent is dedicated to the Convention Center Fund and 10.05 percent goes to the District's General Fund. The 10 percent sales tax rate applied mainly to restaurants and bars is also the tax rate applied to rental cars, prepaid telephone cards, tickets for events and merchandise sold at both the Baseball Stadium and the Verizon Center. Except for sales at the Baseball Stadium and the Verizon Center, the 10 percent rate includes 9 percent for the General Fund and 1 percent dedicated to the Convention Center. There is also a 10 percent sales tax rate on alcoholic beverages not sold for immediate consumption. Revenue from this category at 10 percent does not go to the Convention Center.

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. In March 2008, in order to service a loan to renovate the Verizon Center at Gallery Place, merchandise and tickets for events at the Verizon Center became subject to a tax of 10 percent (compared to the prior rate of 5.75 percent). The revenue collected from the increased rate at that time (10 percent less 5.75 percent or 4.25 percent) goes to a separate fund and is used to make principal and interest payments on the loan.

In FY 2014, there were eleven projects included in the TIF program: Gallery Place, The Mandarin Oriental Hotel, Verizon Center, D.C. USA, Capitol Hill Towers, Fort Lincoln Retail, City Market at O Street, Special Retail and Great Streets, Convention Center Hotel, Arena Stage, and the Waterfront Park Maintenance Fund. Three projects were paid off in FY 2014: Arena Stage, Capitol Hill Towers and D.C. USA. There are ten projects anticipated in FY 2015 and beyond. The projects are: Gallery Place, The Mandarin Oriental Hotel, Verizon Center, Fort Lincoln Retail, City Market at O Street, Special Retail and Great Streets (includes six projects), Convention Center Hotel, Waterfront Park Maintenance Fund, SW Waterfront/The Wharf and Skyland. The District's Downtown TIF Area has been pledged as a secondary source of repayment for specific bonds in the event project increment is not sufficient. Amounts required to address increment shortfalls are also included in TIF.

Transfer to Ballpark Fund. Stadium related sales tax streams are dedicated to the Ballpark Fund to pay the debt service on the baseball stadium revenue bonds. These revenue streams include taxes on tickets sold, taxes on parking at the stadium, taxes on merchandise sold at the stadium and taxes on food and beverages sold in the stadium.

Transfer to Healthy D.C. Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy D.C. and Health Care Expansion Fund. Actual revenue has been below the estimated amount.

Transfer to WMATA. Beginning in FY 2012 all parking sales tax revenue is to be used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority. Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent.

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

Transfer to ABRA. Effective in FY 2012, the sales tax rate on alcoholic beverages for off-premise consumption was increased to 10 percent. \$460,000 of the revenue raised is to annually go to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage Regulation Administration (ABRA). Effective in FY 2014, the transfer to ABRA was increased to \$1.170 million annually.

Selective Sales and Use Taxes

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

Table 3-7

Selective Sales and Excise Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Alcohol	6,234	6,529	6,801	7,132	7,459	7,778
Cigarette	33,205	32,973	32,742	32,513	32,285	32,059
Motor Vehicle	47,578	49,243	50,474	51,989	53,548	55,155
Motor Fuel Tax	22,961	22,731	22,504	22,279	22,056	21,836
<i>Transfer to Highway Trust Fund</i>	<i>(22,961)</i>	<i>(22,731)</i>	<i>(22,504)</i>	<i>(22,279)</i>	<i>(22,056)</i>	<i>(21,836)</i>
Total Selective Sales and Excise Taxes (net)	87,017	88,745	90,017	91,634	93,292	94,992
Policy Proposals	-	-	382	458	550	659

Alcoholic Beverage

In FY 2014, revenue from the alcoholic beverage tax was \$6.2 million, a 4.9 percent increase over revenue in FY 2013 and lower than the 15 percent growth rate in FY 2013. The Off-Premise Alcohol Act of 2012 and the Inaugural Celebration and Holiday Extension Act likely contributed to the strong growth in FY 2013. We estimate a 4.2 percent growth rate to \$6.8 million for FY 2016. The growth rate is projected to be 4.9 percent in FY 2017 and 4.6 percent in FY 2018. The growth rate moderates slightly in FY 2019 to 4.3 percent.

Cigarette

Revenue in FY 2014 was \$33.2 million, a 2.3 percent decrease from FY 2013. Cigarette tax collections are expected to decrease by 0.7 percent in FY 2015 to \$33 million. The growth rate for FY 2016 through FY 2019 is estimated to be a negative 0.7 percent annually, reflecting continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled \$47.6 million in FY 2014, which is a 2.1 percent growth rate over FY 2013. Revenue is projected to grow at a rate of 3.5 percent to \$49.2 million in FY 2015, and by 2.5 percent to \$50.5 million in FY 2016. The growth rate is expected to be approximately 3.0 percent in FY 2017 through FY 2019.

Motor Fuel

Collections for the motor vehicle fuel tax were up slightly from \$22.4 million in FY 2013 to \$23.0 million in FY 2014. In spite of increases in the local population, increases in fuel efficiencies are expected to continue to result in marginally declining fuel tax revenues from the projected FY 2015 level of \$22.7 million to \$21.8 million in FY 2019.

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

Selective Sales Tax Policy Proposals:

- Tax E-Cigarettes at Same Rate as Other Tobacco

Income Tax

Table 3-8

Income Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Individual Income	1,679,173	1,830,105	1,862,039	1,945,594	2,023,870	2,113,904
Corporate Franchise	280,186	307,692	297,458	309,290	326,322	326,410
Unincorporated Business Franchise	135,395	151,640	145,614	150,580	156,654	156,696
Total Income	2,094,754	2,289,438	2,305,111	2,405,464	2,506,846	2,597,010
Policy Proposals	-	1,000	2,277	6,079	5,957	5,883

Individual Income Tax

In FY 2014, individual income tax revenue was \$1,679.2 million, an increase of 2.3 percent from FY 2013. This slower rate of growth relative to the previous year was impacted by the 17.4 percent decline in revenue from the non-withholding components of individual income tax related to capital gains and the stock market. The other component of income tax revenue, withholding, is closely associated with the wages and salaries of D.C. residents and accounts for two thirds of all income tax revenue. Withholding grew at a strong pace of 5.9 percent (as compared to 5.3 percent in FY 2013).

Fiscal year 2015 revenues are impacted by a one-time increase due to capital gains realizations which are not expected to recur throughout the financial plan period. Future interest rates hikes are likely to have a dampening effect on capital gains going forward. These one-time gains cause individual income taxes to jump by 9.0 percent in 2015 and then growth falls to 1.7 percent in FY 2016 as these gains dissipate. For the out years from FY 2017 to FY 2019 growth resumes at a trend rate between 4.0 and 4.5 percent reflective of underlying growth in withholding taxes.

There were a number of policy proposals that were enacted in Tax Year 2015 that will impact individual income tax revenues in FY 2015. A new middle income tax bracket and rate were introduced. Taxable income between \$40,000 and \$60,000 is now taxed at a rate of 7 percent. In addition, effective January 1, 2015, the standard deduction amounts were increased. The amount for single and married filing separate filers is \$5,200. It is \$6,500 for head of household filers and \$8,350 for married joint filers. With the addition of the new tax rate and bracket to the existing tax structure the number of tax brackets and rates increased to five. Other proposals enacted in Tax Year 2015 will only impact revenues in FY 2016 because of the timing lag in filing for taxes. These include the expansion of the Earned Income Tax Credit and the elimination of certain D.C. tax credits. Fully enacted, all of these proposals are expected to lower revenue by just over 1 percent beginning in FY 2015.

Business Franchise

Business income tax revenue was significantly lower than anticipated in FY 2014 declining by 8.3 percent to \$415 million. Following declines and sluggish growth in FY 2013, business income tax revenue was expected to increase in FY 2014 mirroring the national rebound in corporate profits that propelled the stock market to new highs. The use of sophisticated tax planning schemes, including inversions, as well as increased use of tax incentive programs continue to weaken the relationship between business income tax revenue and corporate earnings. Higher than usual credits and refunds related to the implementation of combined reporting requirements two years ago also contributed to lower tax revenue growth.

In FY 2015 growth in business taxes is expected to accelerate to double digit rates reflecting strong gains in the S and P and corporate profit growth. As interest rates begin to rise, the out-year forecast for business taxes moderates with growth declining in FY 2016 and thereafter achieving annual growth less than 4 percent per year in FY 2017 –FY 2019.

Income Tax Policy Proposals:

- Grandfather Employer Assisted Home Purchase Program
- Increase Statute of Limitations on Audits
- Eliminate Exclusions for Part-Year Residents and Business and Fiduciary Income in Determining the Low Income Tax Credit
- Combined Reporting Clarification (Tax Havens)
- Delay Local Low Income Housing Tax Credit by One Year

Gross Receipts

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

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Public Utility	145,673	147,023	154,239	159,637	164,905	170,567
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,603)</i>	<i>(9,305)</i>	<i>(9,631)</i>	<i>(9,968)</i>	<i>(10,297)</i>	<i>(10,650)</i>
Public Utility (net)	137,070	137,718	144,608	149,669	154,608	159,917
Toll Telecommunications	52,520	52,520	52,520	52,520	52,520	52,520
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,173)</i>	<i>(2,162)</i>	<i>(2,232)</i>	<i>(2,311)</i>	<i>(2,387)</i>	<i>(2,467)</i>
Toll Telecommunications (net)	50,347	50,358	50,288	50,209	50,133	50,053
Insurance Premiums	97,192	95,822	95,576	91,014	92,764	94,548
<i>Transfer to Healthy D.C. and Health Care Expansion Fund</i>	<i>(34,695)</i>	<i>(33,458)</i>	<i>(34,128)</i>	<i>(34,810)</i>	<i>(35,506)</i>	<i>(36,217)</i>
Insurance Premiums (net)	62,497	62,364	61,448	56,204	57,258	58,331
Healthcare Provider Tax	13,774	15,117	15,117	15,117	15,117	15,117
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(13,774)</i>	<i>(15,117)</i>	<i>(15,117)</i>	<i>(15,117)</i>	<i>(15,117)</i>	<i>(15,117)</i>
Healthcare Exchange Assessment	-	28,751	29,614	30,502	31,417	32,360
<i>Transfer to Health Exchange Authority</i>	-	<i>(28,751)</i>	<i>(29,614)</i>	<i>(30,502)</i>	<i>(31,417)</i>	<i>(32,360)</i>
Ballpark Fee	34,133	31,800	31,800	32,754	33,737	34,749
<i>Transfer to Ballpark Revenue Fund</i>	<i>(34,133)</i>	<i>(31,800)</i>	<i>(31,800)</i>	<i>(32,754)</i>	<i>(33,737)</i>	<i>(34,749)</i>
Hospital Bed Tax and Hospital Provider Fee	31,935	-	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>(31,935)</i>	-	-	-	-	-
ICF-IDD Assessment	4,938	5,519	5,519	5,519	5,519	5,519
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(4,938)</i>	<i>(5,519)</i>	<i>(5,519)</i>	<i>(5,519)</i>	<i>(5,519)</i>	<i>(5,519)</i>
Care First Contribution	5,000	-	-	-	-	-
<i>Transfer to Healthy D.C. and Health Care Expansion Fund</i>	<i>(5,000)</i>	-	-	-	-	-
Total Gross Receipts Taxes (net)	249,914	250,440	256,344	256,082	261,999	268,301
Policy Proposals	-	-	-	-	-	-

Public Utility Tax

This tax is directly related to energy use, so tax revenue collections are closely linked to weather extremes and fuel cost. (See tax rates in Table 3-18 at the end of the chapter.) Gross revenue from the Public Utility Tax (before the transfer to the Baseball Stadium Fund) is estimated to be \$147.0 million in FY 2015 and \$154.2 million in FY 2016. It is expected to grow 3.5 percent in FY 2017, 3.3 percent in FY 2018 and 3.4 percent in FY 2019.

Transfer to Ballpark Fund: There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2014, \$8.6 million was collected and transferred. In FY 2015 and FY 2016, \$9.3 million and \$9.6 million, respectively, are expected to be transferred to the Ballpark Fund.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) is estimated to be approximately \$52.5 million in FY 2015 and FY 2016. It is forecast to remain flat for the period FY 2017 to FY 2019.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2014, \$2.2 million was collected and transferred. The transfer is expected to remain approximately the same in FY 2015 and FY 2016. In FY 2017 the transfer is estimated to be approximately \$2.3 million, \$2.4 million in FY 2018 and in FY 2019 it is expected to be around \$2.5 million.

Insurance Premiums Tax

In FY 2014, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy D.C. and Health Care Expansion Fund was \$97.2 million; net revenue (after the transfer) was \$62.5 million. Revenue (after transfer to the Healthy D.C. Fund) from Insurance Premiums Tax collections is estimated to be \$62.4 million in FY 2015 and \$61.4 million in FY 2016 before an anticipated reduction to \$56.2 million in FY 2017 followed by estimated revenue of \$57.3 million in FY 2018 and \$58.3 million in FY 2019.

Transfer to Healthy D.C. Fund: Of the insurance premiums taxes generated by policies with health maintenance organizations (HMO), 75 percent is distributed to the Healthy D.C. Fund for the purpose of providing affordable health insurance to eligible individuals.

Healthcare Provider Tax (Transferred to Nursing Facility Quality of Care Fund)

The Healthcare Provider Tax is an assessment per licensed bed that is paid by each nursing facility in the District. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives. In FY 2014 the revenue from the Healthcare Provider Tax was \$13.8 million. Revenue for FY 2015 through FY 2019 is estimated to be \$15.1 million annually.

Healthcare Exchange Assessment (Transferred to Health Benefit Exchange Authority)

The health care exchange assessment is imposed on carriers doing business in the District with gross receipts exceeding \$50,000 in the previous year. The amount assessed is based on a percentage of direct gross receipts and is computed annually so that the amount raised covers the cost of operations of the Authority. This assessment is expected to increase from \$28.7 million in FY 2015 to \$32.4 million in FY 2019. The amount raised is transferred to the Health Benefit Exchange Authority

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over \$5 million in gross receipts. The fees are due in a single payment on June 15th annually. Revenue from the Ballpark Fee was \$34.1 million in FY 2014. Revenue is estimated to increase from \$31.8 million in FY 2015 and FY 2016 to \$34.7 million in FY 2019.

Hospital Bed Tax (Transferred to Hospital Fund)

The Hospital Bed Tax was an assessment on each licensed bed in hospitals operating in the District. Revenues from the assessment were dedicated to the Hospital Fund, a non-lapsing fund that is used to fund District Medicaid services. The tax generated \$14.1 million in FY 2014. The tax sunsets after FY 2014.

Hospital Provider Fee (Transferred to Hospital Provider Fee Fund)

The Hospital Provider Fee was an assessment on the gross patient receipts of every hospital in the District of Columbia. Revenue from the fee was used to make Medicaid access payments for the provision of outpatient hospital services. The fee generated \$17.8 million in FY 2014. The fee sunsets after FY 2014.

ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. These assessments are transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities). The assessment generated \$4.9 million in FY 2014. For FY 2015 through FY 2019 revenue is expected to be \$5.5 million annually.

HMSC Contribution (Transferred to Healthy D.C. Fund)

In 2010, GHMSI, a hospital and medical services corporations (HMSCs) agreed to make annual payments of \$5 million, in lieu of community reinvestment, for a total of \$25 million. The entire annual contribution is transferred to the Healthy D.C. and Health Care Expansion Fund to be used for subsidies that expand health insurance for low-income District residents and other health promotion programs. The \$5 million contribution in FY 2014 was the final contribution required under the terms of the agreement.

Gross Receipts Taxes Policy Proposals:

- Tax Medicaid Hospital Outpatient Revenue and Transfer All Revenue to the Hospital Provider Fee Fund
- Tax Medicaid Hospital Inpatient Revenue and Transfer All Revenue to the Hospital Fund

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Estate	32,123	32,123	32,123	32,123	32,123	32,123
Deed Recordation	208,180	225,050	223,226	227,348	234,623	242,600
<i>Transfer to HPTF</i>	<i>(31,227)</i>	<i>(33,758)</i>	<i>(33,484)</i>	<i>(34,102)</i>	<i>(35,193)</i>	<i>(36,390)</i>
Deed Recordation (net)	176,953	191,292	189,742	193,246	199,430	206,210
Deed Transfer	151,880	156,436	161,129	165,963	170,942	176,070
<i>Transfer to HPTF</i>	<i>(22,782)</i>	<i>(23,465)</i>	<i>(24,169)</i>	<i>(24,894)</i>	<i>(25,641)</i>	<i>(26,411)</i>
Deed Transfer (net)	129,098	132,971	136,960	141,069	145,301	149,659
Co-op Recordation	5,201	5,253	5,789	5,800	5,800	5,800
Economic Interests	25,970	20,000	11,000	10,000	10,000	10,000
Total Other Taxes (net)	369,345	381,639	375,614	382,238	392,654	403,792
Policy Proposals	-	(18)	(253)	(253)	(253)	(253)

Estate Tax

The District estate tax is decoupled from the federal tax. Unlike the federal government which exempts estates valued at less than \$5.25 million, estates in the District valued at more than \$1 million are subject to tax. This inherently unpredictable tax is forecast to remain relatively constant throughout the forecast period at \$32.1 million.

Deed and Economic Interest Taxes

In FY 2014, \$208.2 million was collected for the deed recordation tax, \$151.9 million was collected for the deed transfer tax, \$26 million was collected for the economic interest tax, and \$5.2 million was collected for co-op recordation. In total, this represents a 4.9 percent increase over what was collected in FY 2013. The growth in FY 2014 deed-related tax collections was driven primarily by a 346.6 percent increase in the economic interest tax. The economic interest tax is a tax on significant changes of composition of ownership of large commercial office buildings. Deed taxes from economic interest transfers are normally very large and occur infrequently. FY 2015 total economic interest collections are expected to decline 23.0 percent due to fewer office buildings being sold than in 2014. However, deed recordation collections and deed transfer collections are expected to grow at an average rate of 2.9 percent per annum for FYs 2016 to 2019. In FY 2015, economic interest tax collections are expected to total \$20.0 million, and co-op recordation tax collections are expected to total \$5.3 million.

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 is expected to receive \$57.2 million in FY 2015 and \$57.7 million in FY 2016. The Housing Production Trust Fund provides funds for the acquisition, construction and rehabilitation of affordable multifamily housing projects.

Other Taxes Policy Proposals:

- Tregaron Conservancy One-Time Waiver of Deed and Recordation Tax
- Elimination of the 5 percent Add-On to the Transfer Tax for Retail Gas Stations

Nontax Revenue and Lottery

Local non-tax revenue consists of Licenses and Permits, Fines and Forfeitures, Charges for Services, and Miscellaneous categories, which include payments in lieu of taxes (PILOTS), revenues from long-outstanding traffic fines collected through the Central Collection Unit (CCU), proceeds from unclaimed properties, and other revenue sources.

Table 3-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Licenses and Permits	79,210	78,772	77,667	79,593	80,427	81,016
Fines and Forfeits	136,794	127,910	135,517	129,319	126,855	124,514
Charges for Services	77,984	77,238	75,429	78,072	76,216	78,861
Miscellaneous	125,220	118,547	95,375	95,221	99,355	95,320
TOTAL NON-TAX	419,208	402,467	383,988	382,205	382,853	379,711
Lottery	54,967	54,967	62,500	63,000	64,000	64,500
Policy Proposals	-	-	1,099	1,034	972	913

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

Total non-tax revenue for FY 2014 was down 10.1 percent from FY 2013 (down to \$419.2 million from \$466.1 million, a difference of \$46.8 million). This decrease is mainly due to lower than anticipated revenue collections from Traffic Fines and reduced amounts of Prior Year Cost Recoveries (PYCR) compared to that of FY 2013.

Total non-tax revenue for FY 2015 is projected to decrease by 4 percent from FY 2014 (dropping to \$402.5 million in FY 2015 from \$419.2 million in FY 2014) mainly due to declines in Fines and Forfeitures and Miscellaneous revenue categories. Revenue from Fines and Forfeitures is expected to be down by 6.5 percent in FY 2015. Miscellaneous revenue is projected to be down by 5.3 percent in spite of a one-time settlement of \$21.5 million from the District's lawsuit against Standard and Poor's (S and P) Rating Services. This is also due to a reduced forecast for CCU collections due to the ripple effect of lower ticket issuances on outstanding receivables from Traffic Fines. In addition, a reduction in projected payments from D.C. Water due to offsets from increased Fire Protection Fees has negatively impacted the forecast for Miscellaneous revenue in the out years. This revenue category is also impacted by various year-end accounting entries and adjustments in the form of Prior Year Cost Recoveries which are very volatile.

Transfers from the District's Lottery and Charitable Games Control Board (DCLB) are expected to remain at \$55 million in FY 2015 increasing to \$62.5 million (up by 13.7%) in FY 2016 as sales pick up due to increases in instant lottery ticket supplies.

Non-Tax Policy Proposals:

- Convert Pedestrian and Bicycle Safety Special Purpose Revenue to Local
- Transfer \$500,000 from Automated Traffic Enforcement Fines to New Vision Zero Pedestrian and Bicycle Safety Fund
- Increase Fine for On-Street Parking Meter Violation from \$25 to \$35
- Increase Fine for Residential Permit Parking Zone Violation from \$30 to \$35

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 2016 the District is anticipating approximately \$533.5 million in revenue and use of fund balance of \$50.0 million for a total of \$583.5 million to cover the cost of performing the functions associated with these resources. The use of fund balance is a one-time revenue source and as such is not projected for FY 2017 – FY 2019. Table 3-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the 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 3-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Special Purpose Non-Tax Policy Proposals:

- Convert Pedestrian and Bicycle Safety Special Purpose Revenue to Local
- Transfer \$500,000 from Automated Traffic Enforcement Fines to New Vision Zero Pedestrian and Bicycle Safety Fund
- Extend Metered Parking to 12 AM in Premium Zones
- Eliminate Licensing Requirement for Pharmaceutical Detailers Who Work Fewer than 30 Days a Year
- DC Library Revenue Generation (Passport Office)

POLICY PROPOSALS

Following are changes that are included in the FY 2016 Budget Support Act of 2015 (BSA) and other changes that affect revenue since the most recent revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Real Property Tax Changes:

- **BSA Subtitle (II)(R), Creative and Open Space Modernization Act of 2015** authorizes real property tax rebates for qualified high technology companies based on their expenditures to improve their leased or owned spaces. The rebates begin in FY2017 and cannot exceed \$1 million for a single company per fiscal year, and the total of all rebates for all tenants cannot exceed \$3 million per fiscal year.
- **BSA Subtitle (VI) (P) Public Space Rental Fee Waiver Amendment Act of 2015** exempts Dance Place, located on 3225 8th Street, NE, from public space rental fees.
- **BSA Subtitle (VI) (S), Urban Farming and Food Security Amendment Act of 2015**, exempts real property used as a farm from real property taxes.
- **BSA Subtitle (VII) (B), Prior Budget Act Amendments of 2015** grandfathers the real property tax credits for District of Columbia Government employees who purchased their first home in the District before March 30, 2015. These credits were eliminated in FY 2015.
- **BSA Subtitle (VII) (J), 4427 Hayes Street, N.E., Real Property Tax Abatement Amendment Act of 2015** extends the existing property tax abatement for property at 4427 Hayes St. N.E. to 2040, and limits the annual abatement to \$30,000 per year.

- **BSA Subtitle (VII)(T), Tregaron Conservancy Tax Exemption and Relief Amendment Act of 2015** exempts a parcel of land being transferred from a private owner to the Tregaron Conservancy from real property, recordation, and transfer taxes.

Excise Tax Changes:

- **BSA Subtitle (VII)(E), Vapor Product Amendment Act of 2015** proposes taxing e-cigarettes at the same rate as other tobacco products, which include any product containing, made from, or derived from tobacco, other than a cigarette or premium cigar, that is intended or expected to be consumed.

Individual Income Tax Changes:

- **BSA Subtitle (VII) (B), Prior Budget Act Amendments of 2015** grandfathers the real individual income tax credits for District of Columbia Government employees who purchased their first home in the District before March 30, 2015. These credits were eliminated in FY 2015. It also moves the pilot year for the locally funded Low Income Housing Tax Credit pilot program from FY 2015 to FY 2016.
- **BSA Subtitle (VII)(D), Low Income Credit Act of 2015** requires part-year residents and business and fiduciary income to account for their full-year income in determining the low income tax credit.
- **BSA Subtitle (VII)(F), Notice of Proposed Audit Changes Requirement Act of 2014** allows the Office of Tax and Revenue up to two additional months for audits by changing notification requirements.

Corporate Income Tax Changes:

- **BSA Subtitle (VII)(P), Combined Reporting Clarification Act of 2015** provides a reference for the list of specific jurisdictions in the definition of a tax haven under District's combined reporting statutes.
- **BSA Subtitle (VII)(B), Prior Budget Act Amendment Act of 2015** delays the local Low Income Housing Tax Credit by one year.

Deed Recordation and Transfer/Economic Interest Tax Changes:

- **BSA Subtitle (VII)(T), Tregaron Conservancy Tax Exemption and Relief Amendment Act of 2015** exempts a parcel of land being transferred from a private owner to the Tregaron Conservancy from deed recordation, and transfer taxes in 2015.
- **BSA Subtitle (VII) (U) Retail Service Station Transfer Tax Act of 2015** eliminates the additional 5 percent tax that is currently levied on the transfer of gas stations.

Non-Tax Revenue Changes:

- **BSA Subtitle (VI)(A), Parking Amendment Act of 2015** increases the fine for on street Parking Meter Violation from \$25 to \$35. It also increases residential parking violations from \$30 to \$35.
- **BSA Subtitle (VI)(D), Vision Zero Fund Establishment Act of 2015** transfers \$500,000 of automated traffic enforcement fines from the local portion of the general fund to a newly-established Vision Zero Pedestrian and Bicycle Safety Fund. It also eliminates the Bicycle Safety Fund, and returning its resources to the local general fund.

Dedicated Tax Revenue Changes:

- **BSA Subtitle (V)(G), Medicaid Hospital Outpatient Supplemental Payment Act of 2015** authorizes the District to tax hospitals' outpatient gross patient revenue for one year beginning October 1, 2015 at a rate of 0.16 percent. This tax revenue is transferred to the Hospital Provider Fee Fund.
- **BSA Subtitle (V)(H), Medicaid Hospital Inpatient Rate Supplement Act of 2015** authorizes the District to tax hospitals' inpatient net patient revenue for one year beginning October 1, 2015 at a rate of 0.52 percent. This tax revenue is transferred to the Hospital Fund.

Special Purpose Fund Non-Tax Revenue Changes:

- **BSA Subtitle (IV)(L), District of Columbia Public Library Revenue Generating Services Amendment Act of 2015** allows the Public Library to raise revenues by providing services to the public or renting its facilities. The D.C. Public Library intends to open a passport office in its central branch in FY 2016.
- **BSA Subtitle (VI)(A), Parking Amendment Act of 2015** extends metered parking to 12 AM in premium parking zones.
- **BSA Subtitle (VI)(D), Vision Zero Fund Establishment Act of 2015** transfers \$500,000 of automated traffic enforcement fines from the local portion of the general fund to a newly-established Vision Zero Pedestrian and Bicycle Safety Fund. It also eliminates the Bicycle Safety Fund, and returning its resources to the local general fund.
- **BSA Subtitle (V)(D), Pharmaceutical Detailing Licensure Exemption Amendment Act of 2015** exempts pharmaceutical detailers who work fewer than 30 consecutive days a year from the District’s pharmaceutical detailer licensing requirements. This will cut the number of licensed pharmaceutical detailers from 1,500 to 700 and will reduce license fees collected by the District by \$140,000 every other year.

ADDITIONAL INFORMATION ON D.C. REVENUES

The following tables provide additional detail on District taxes. Additional information on District of Columbia taxes and its economy is available on the OCFO website under “Reports and Publications” (<http://cfo.dc.gov/page/reports-and-publications>). These include:

- Tax Facts
- District of Columbia Data Book: Revenue and Economy.
- Economic Indicators and Review of District of Columbia Economic and Revenue Trends.
- Special Reports on non-tax revenue, tax expenditures, and special purpose funds.

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2015-2019

(Dollars in Thousands)

Revenue Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Local Fund Revenue (June 2015 Estimates)	6,731,181	6,904,825	7,134,236	7,384,910	7,618,903
plus Local Fund Policy Proposals	574	2,722	3,666	3,657	3,717
PROPERTY TAX	(408)	(783)	(3,651)	(3,567)	(3,484)
Grandfather Employer Assisted Home Purchase Program	(406)	(325)	(244)	(162)	(81)
QHTC Tax Rebate			(3,000)	(3,000)	(3,000)
Tax Abatements/Fee Waivers					
4427 Hayes St NE Tax Abatement	-	(28)	(29)	(30)	(30)
Dance Place - Public Space Fee Waiver	-	(83)	(83)	(83)	(83)
Tregaron Conservancy Tax Abatement Additional Lot	(2)	(6)	(6)	(6)	(6)
Urban Farming & Food Security Tax Abatement	-	(341)	(289)	(286)	(284)
SALES / USE	-	-	-	-	-
None					
EXCISE	-	382	458	550	659
Tax E-Cigarettes at Same Rate as Other Tobacco		382	458	550	659
INCOME TAX					
Individual Income Tax	-	2,277	2,341	2,406	2,473
Grandfather Employer Assisted Home Purchase Program		(180)	(144)	(108)	(72)
Increase Statute of Limitations on Audits		2,000	2,000	2,000	2,000
Eliminate Exclusions for Part-Year Residents and Business and Fiduciary Income in Determining the Low Income Tax Credit		457	485	514	545
Business Income Taxes	1,000	-	3,738	3,551	3,410
Combined Reporting Clarification (Tax Havens)			3,738	3,551	3,410
Delay Local Low Income Housing Tax Credit by One Year	1,000				
DEED RECORDATION AND TRANSFER/ECONOMIC INTEREST	(18)	(253)	(253)	(253)	(253)
Tregaron Conservancy One-Time Waiver of Deed and Recordation Tax	(18)	-	-	-	-
Elimination of the 5% Add-On to the Transfer Tax for Retail Gas Stations		(253)	(253)	(253)	(253)
NONTAX	-	1,099	1,034	972	913
Convert DDOT (KA0) Pedestrian and Bicycle Safety Special Purpose Revenue Fund to Local		300	300	300	300
Transfer \$500k from ATE Fines to New DDOT (KA0) Vision Zero Pedestrian and Bicycle Safety Fund		(500)	(500)	(500)	(500)
Increase Fine for On-Street Parking Meter Violation from \$25 to \$35		971	922	876	832
Increase Fine for Residential Permit Parking Zone Violation from \$30 to \$35		328	312	296	281
Local Fund Revenue With Policy Proposals	6,731,755	6,907,546	7,137,902	7,388,567	7,622,620

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Table 3-12 (continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2015-2019

(Dollars in Thousands)

Revenue Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Dedicated Revenue	297,857	304,467	310,962	317,641	322,247
plus Dedicated Revenue Policy Proposals	-	16,409	-	-	-
Hospital Fund - Medicaid Hospital Inpatient Fee		10,400			
Hospital Provider Fee Fund - Medicaid Hospital Outpatient Fee		6,009			
Dedicated Revenue With Policy Proposals	297,857	320,876	310,962	317,641	322,247
Special Purpose (O-Type) Revenue	544,874	533,496	524,408	531,678	533,161
plus Special Purpose Policy Proposals	-	3,537	10,383	10,243	10,383
Convert DDOT (KAO) Pedestrian and Bicycle Safety Special Purpose Revenue Fund to Local		(300)	(300)	(300)	(300)
Transfer \$500k from ATE Fines to New DDOT (KAO) Vision Zero Pedestrian and Bicycle Safety Fund		500	500	500	500
Extend Metered Parking to 12 AM in Premium Zones		3,352	10,058	10,058	10,058
Eliminate Licensing Requirement for Pharmaceutical Detailers Who Work Fewer than 30 Days a Year		(140)	-	(140)	-
DC Library Revenue Generation (Passport Office)		125	125	125	125
Special Purpose Revenue With Policy Proposals	544,874	537,033	534,791	541,921	543,544
All Proposals	574	22,667	14,049	13,900	14,100
General Fund Revenue with Policy Proposals	7,574,486	7,765,455	7,983,655	8,248,130	8,488,410

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Table 3-13

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2014-2019

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Real Property	5.3%	9.3%	5.3%	2.8%	3.6%	3.3%
<i>Transfer to TIF/Pilot</i>	7.7%	64.7%	-6.5%	-14.6%	3.4%	3.4%
Real Property (net)	5.2%	8.4%	5.6%	3.1%	3.6%	3.3%
Personal Property	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Public Space Rental	1.0%	0.5%	0.5%	0.2%	0.0%	0.0%
<i>Transfer to DDOT Enterprise Fund</i>		0.0%	0.0%	0.0%	0.0%	0.0%
Public Space Rental (net)	-0.5%	0.5%	0.5%	0.2%	0.0%	0.0%
Total Property (net)	5.0%	8.1%	5.4%	3.0%	3.5%	3.2%
General Sales	3.0%	7.0%	4.0%	4.2%	4.0%	3.7%
<i>Transfer to Convention Center Fund</i>	1.3%	6.6%	4.0%	4.2%	4.0%	2.5%
<i>Transfer to TIF</i>	-43.4%	49.8%	-7.0%	-5.1%	9.4%	3.8%
<i>Transfer to Ballpark Revenue Fund</i>	5.9%	4.5%	5.0%	3.4%	3.8%	3.0%
<i>Transfer to Healthy DC Fund</i>		0.0%	101.9%	99.5%	100.0%	0.0%
<i>Transfer to WMATA Subsidy (parking tax)</i>	4.9%	1.0%	1.0%	0.0%	0.0%	0.0%
<i>Transfer to Healthy Schools Fund</i>	-5.2%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to ABRA Program</i>	154.3%	0.0%	0.0%	0.0%	0.0%	0.0%
General Sales (net)	4.9%	6.6%	4.6%	4.7%	4.1%	4.1%
Alcohol	4.9%	4.7%	4.2%	4.9%	4.6%	4.3%
Cigarette	-2.3%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%
Motor Vehicle	2.1%	3.5%	2.5%	3.0%	3.0%	3.0%
Motor Fuel Tax	2.5%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%
<i>Transfer to Highway Trust Fund</i>	2.5%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%
Total Sales (net)	4.5%	6.2%	4.3%	4.5%	3.9%	3.9%
Individual Income	2.3%	9.0%	1.7%	4.5%	4.0%	4.4%
Corporate Franchise	-6.3%	9.8%	-3.3%	4.0%	5.5%	0.0%
Unincorporated Business Franchise	-12.3%	12.0%	-4.0%	3.4%	4.0%	0.0%
Total Income	0.0%	9.3%	0.7%	4.4%	4.2%	3.6%
Public Utility	2.3%	0.9%	4.9%	3.5%	3.3%	3.4%
<i>Transfer to Ballpark Revenue Fund</i>	-0.6%	8.2%	3.5%	3.5%	3.3%	3.4%
Public Utility (net)	2.4%	0.5%	5.0%	3.5%	3.3%	3.4%
Toll Telecommunications	-7.5%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Ballpark Revenue Fund</i>	-2.7%	-0.5%	3.2%	3.5%	3.3%	3.4%
Toll Telecommunications (net)	-7.7%	0.0%	-0.1%	-0.2%	-0.2%	-0.2%
Insurance Premiums	25.3%	-1.4%	-0.3%	-4.8%	1.9%	1.9%
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	35.4%	-3.6%	2.0%	2.0%	2.0%	2.0%
Insurance Premiums (net)	20.4%	-0.2%	-1.5%	-8.5%	1.9%	1.9%
Healthcare Provider Tax	-8.9%	9.8%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Nursing Facility Quality of Care Fund</i>	-8.9%	9.8%	0.0%	0.0%	0.0%	0.0%
Healthcare Exchange Assessment			3.0%	3.0%	3.0%	3.0%
<i>Transfer to Health Exchange Authority</i>			3.0%	3.0%	3.0%	3.0%

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Table 3-13 (continued)

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2014-2019

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Ballpark Fee	16.8%	-6.8%	0.0%	3.0%	3.0%	3.0%
<i>Transfer to Ballpark Revenue Fund</i>	<i>16.8%</i>	<i>-6.8%</i>	<i>0.0%</i>	<i>3.0%</i>	<i>3.0%</i>	<i>3.0%</i>
Hospital Bed Tax and Hospital Provider Fee	110.7%	-100.0%				
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>110.7%</i>	<i>-100.0%</i>				
ICF-IDD Assessment	88.3%	11.8%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>88.3%</i>	<i>11.8%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
Care First Contribution	0.0%	-100.0%				
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>0.0%</i>	<i>-100.0%</i>				
Total Gross Receipts (net)	4.0%	0.2%	2.4%	-0.1%	2.3%	2.4%
Estate	-19.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Deed Recordation	-0.2%	8.1%	-0.8%	1.8%	3.2%	3.4%
<i>Transfer to HPTF</i>	<i>2.0%</i>	<i>8.1%</i>	<i>-0.8%</i>	<i>1.8%</i>	<i>3.2%</i>	<i>3.4%</i>
Deed Recordation (net)	-0.6%	8.1%	-0.8%	1.8%	3.2%	3.4%
Deed Transfer	-0.7%	3.0%	3.0%	3.0%	3.0%	3.0%
<i>Transfer to HPTF</i>	<i>0.8%</i>	<i>3.0%</i>	<i>3.0%</i>	<i>3.0%</i>	<i>3.0%</i>	<i>3.0%</i>
Deed Transfer (net)	-0.9%	3.0%	3.0%	3.0%	3.0%	3.0%
Co-op Recordation	-6.3%	1.0%	10.2%	0.2%	0.0%	0.0%
Economic Interests	346.6%	-23.0%	-45.0%	-9.1%	0.0%	0.0%
Total Other Taxes (net)	2.8%	3.3%	-1.6%	1.8%	2.7%	2.8%
TOTAL TAXES NET OF DEDICATED TAXES	2.9%	7.6%	2.9%	3.6%	3.7%	3.4%
Licenses and Permits	0.4%	-0.6%	-1.4%	2.5%	1.0%	0.7%
Fines and Forfeits	-6.0%	-6.5%	5.9%	-4.6%	-1.9%	-1.8%
Charges for Services	3.4%	-1.0%	-2.3%	3.5%	-2.4%	3.5%
Miscellaneous	-24.7%	-5.3%	-19.5%	-0.2%	4.3%	-4.1%
TOTAL NON-TAX	-10.1%	-4.0%	-4.6%	-0.5%	0.2%	-0.8%
Lottery	-19.5%	0.0%	13.7%	0.8%	1.6%	0.8%
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	1.7%	6.7%	2.6%	3.3%	3.5%	3.2%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Real Property	100,721	186,843	117,234	64,435	84,966	80,325
<i>Transfer to TIF/Pilot</i>	2,149	19,504	(3,245)	(6,775)	1,347	1,393
Real Property (net)	98,572	167,339	120,479	71,210	83,619	78,932
Personal Property	535	554	560	565	571	563
Public Space Rental	327	166	167	70	-	-
<i>Transfer to DDOT Enterprise Fund</i>	500	-	-	-	-	-
Public Space Rental (net)	(173)	166	167	70	-	-
Total Property (net)	98,934	168,059	121,206	71,845	84,190	79,495
General Sales	34,167	82,147	50,499	54,766	54,099	52,737
<i>Transfer to Convention Center Fund</i>	1,343	6,945	4,543	4,928	4,867	3,165
<i>Transfer to TIF</i>	(16,267)	10,584	(2,220)	(1,508)	2,639	1,161
<i>Transfer to Ballpark Revenue Fund</i>	911	731	850	609	703	576
<i>Transfer to Healthy DC Fund</i>	106	-	108	213	427	-
<i>Transfer to WMATA Subsidy (parking tax)</i>	3,082	654	660	6	-	-
<i>Transfer to Healthy Schools Fund</i>	(236)	-	-	-	-	-
<i>Transfer to ABRA Program</i>	710	-	-	-	-	-
General Sales (net)	44,518	63,233	46,558	50,518	45,463	47,835
Alcohol	289	295	272	331	327	319
Cigarette	(786)	(232)	(231)	(229)	(228)	(226)
Motor Vehicle	994	1,665	1,231	1,515	1,559	1,607
Motor Fuel Tax	570	(230)	(227)	(225)	(223)	(220)
<i>Transfer to Highway Trust Fund</i>	570	(230)	(227)	(225)	(223)	(220)
Total Sales (net)	45,015	64,961	47,830	52,135	47,121	49,535
Individual Income	38,274	150,932	31,934	83,555	78,276	90,035
Corporate Franchise	(18,797)	27,506	(10,235)	11,832	17,033	87
Unincorporated Business Franchise	(18,902)	16,245	(6,026)	4,966	6,074	42
Total Income	575	194,684	15,673	100,353	101,382	90,164
Public Utility	3,221	1,350	7,216	5,398	5,268	5,662
<i>Transfer to Ballpark Revenue Fund</i>	(50)	702	326	337	329	353
Public Utility (net)	3,271	648	6,890	5,061	4,939	5,309
Toll Telecommunications	(4,241)	-	-	-	-	-
<i>Transfer to Ballpark Revenue Fund</i>	(60)	(11)	70	79	76	80
Toll Telecommunications (net)	(4,181)	11	(70)	(79)	(76)	(80)
Insurance Premiums	19,643	(1,370)	(246)	(4,562)	1,750	1,784
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	9,066	(1,236)	669	683	696	710
Insurance Premiums (net)	10,577	(134)	(915)	(5,245)	1,054	1,074
Healthcare Provider Tax	(1,343)	1,343	-	-	-	-
<i>Transfer to Nursing Facility Quality of Care Fund</i>	(1,343)	1,343	-	-	-	-
Healthcare Exchange Assessment	-	28,751	863	888	915	943
<i>Transfer to Health Exchange Authority</i>	-	28,751	863	888	915	943

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Table 3-14 (cont)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Ballpark Fee	4,899	(2,333)	-	954	983	1,012
<i>Transfer to Ballpark Revenue Fund</i>	<i>4,899</i>	<i>(2,333)</i>	-	<i>954</i>	<i>983</i>	<i>1,012</i>
Hospital Bed Tax and Hospital Provider Fee	16,779	(31,935)	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>16,779</i>	<i>(31,935)</i>	-	-	-	-
ICF-IDD Assessment	2,316	581	-	-	-	-
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>2,316</i>	<i>581</i>	-	-	-	-
Care First Contribution	-	(5,000)	-	-	-	-
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>-</i>	<i>(5,000)</i>	-	-	-	-
Total Gross Receipts (net)	9,667	525	5,905	(263)	5,917	6,303
Estate	(7,577)	-	-	-	-	-
Deed Recordation	(388)	16,870	(1,824)	4,122	7,275	7,977
<i>Transfer to HPTF</i>	<i>611</i>	<i>2,531</i>	<i>(274)</i>	<i>618</i>	<i>1,091</i>	<i>1,197</i>
Deed Recordation (net)	(999)	14,339	(1,550)	3,504	6,184	6,780
Deed Transfer	(1,009)	4,556	4,693	4,834	4,979	5,128
<i>Transfer to HPTF</i>	<i>179</i>	<i>683</i>	<i>704</i>	<i>725</i>	<i>747</i>	<i>770</i>
Deed Transfer (net)	(1,188)	3,873	3,989	4,109	4,232	4,358
Co-op Recordation	(352)	52	536	11	-	-
Economic Interests	20,155	(5,970)	(9,000)	(1,000)	-	-
Total Other Taxes (net)	10,039	12,294	(6,025)	6,624	10,416	11,138
TOTAL TAXES NET OF DEDICATED TAXES	164,230	440,523	184,589	230,694	249,026	236,635
Licenses and Permits	353	(438)	(1,105)	1,926	834	589
Fines and Forfeits	(8,715)	(8,884)	7,607	(6,198)	(2,464)	(2,341)
Charges for Services	2,568	(746)	(1,809)	2,643	(1,856)	2,645
Miscellaneous	(41,048)	(6,673)	(23,172)	(154)	4,134	(4,035)
TOTAL NON-TAX	(46,842)	(16,741)	(18,479)	(1,783)	648	(3,142)
Lottery	(13,347)	-	7,533	500	1,000	500
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	104,041	423,782	173,643	229,411	250,674	233,993

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
BUSINESS LICENSES AND PERMITS								
2004	Public Service Commission	Gas License	2	4	5	5	5	5
3002	Public Service Commission	Electric License	21	28	31	31	31	31
3001	Department of Insurance, Securities and Banking	Insurance Licenses	12,439	15,860	14,728	16,653	17,486	18,360
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	24,873	24,000	24,000	24,000	24,000	24,000
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	407	400	400	400	400	400
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	3,996	3,000	3,000	3,000	3,000	3,000
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	2,851	2,000	2,000	2,000	2,000	2,000
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	1	1	1	1	1	1
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	371	200	200	200	200	200
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	22	19	19	19	19	19
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	26	19	19	19	19	19
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	6	5	5	5	5	5
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	139	95	95	95	95	95
3034	Dept. of Consumer and Regulatory Affairs	Raze Permit	637	350	350	350	350	350
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	227	95	95	95	95	95
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	3	3	3	3	3	3
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	54	55	55	55	55	55
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	112	70	70	70	70	70
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	23	10	10	10	10	10
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	15	12	12	12	12	12
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	46	42	42	42	42	42
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	209	70	70	70	70	70
3043	Dept. of Consumer and Regulatory Affairs	Boiler Certificate Permit	1	1	1	1	1	1
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	116	80	80	80	80	80
3053	Department of Motor Vehicles	Dealer Registration Application Fee	8	3	3	3	3	3
9201	Department of Behavioral Health	Other License Fees	7	8	6	7	8	8
Total Business Licenses and Permits			46,956	46,430	45,300	47,226	48,060	48,649
NONBUSINESS LICENSES AND PERMITS								
3101	Department of Motor Vehicles	Driver's License-First Time/Renewals	3,533	4,335	4,335	4,335	4,335	4,335
3105	Department of Motor Vehicles	Cancel Road Test Fee	37	35	35	35	35	35
3106	Department of Motor Vehicles	Change of Address Fee	8	15	15	15	15	15
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	373	315	315	315	315	315
3108	Department of Motor Vehicles	Drivers License-Road Test	123	105	105	105	105	105
3120	Metropolitan Police Department	Boat Registration	124	125	125	125	125	125
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	546	515	515	515	515	515
3144	Department of Motor Vehicles	Digital Certificate Fee	5	6	6	6	6	6
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	87	75	75	75	75	75
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	600	600	625	625	625	625
3148	Department of Motor Vehicles	Temporary Dealer Tags	16	15	15	15	15	15

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
NONBUSINESS LICENSES AND PERMITS (Continued)								
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	167	165	165	165	165	165
3151	Department of Motor Vehicles	Motor Vehicle Registration	26,541	26,000	26,000	26,000	26,000	26,000
3153	Department of Motor Vehicles	Record Searches - RSC 9100	6	8	8	8	8	8
3160	Department of Motor Vehicles	Associated Fee for One (1) Year	20	25	25	25	25	25
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	2	3	3	3	3	3
Total Nonbusiness Licenses and Permits			32,254	32,342	32,367	32,367	32,367	32,367
FINES AND FORFEITURES								
5001	Metropolitan Police Department	Red Light Revenue	18,815	10,216	9,706	9,220	8,759	8,321
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	23,692	34,056	42,172	40,063	38,060	36,157
5060	Metropolitan Police Department	Fines and Forfeitures - Other	895	15	15	15	15	15
5010	Department of Motor Vehicles	Traffic Fines - RSC 1501	92,515	82,198	82,198	78,595	78,595	78,595
5020	Department of Public Works	Sale of Abandoned Property	24	44	44	44	44	44
5030	Department of Public Works	Booting Fees - RSC 1504	48	63	63	63	63	63
5040	Department of Public Works	Towing Fees - RSC 1505	126	147	147	147	147	147
5050	Department of Public Works	Impoundment Fees - RSC 1506	154	246	246	246	246	246
3304	Department of Transportation	Adjudication Hearing-Traffic Control	67	120	120	120	120	120
5000	Taxi Cab Commission	Hackers Fines	97	95	95	95	95	95
5060	Alcoholic Beverage Regulation Admin.	Fines and Forfeitures - Other	470	500	500	500	500	500
5060	Department of Insurance, Securities and Banking	Fines	210	200	200	200	200	200
9215	Department of Behavioral Health	Fines For CFT Violations	11	10	11	11	11	11
Total Fines and Forfeitures			136,794	127,910	135,517	129,319	126,855	124,514
MISCELLANEOUS								
5701	Office of the Chief Financial Officer	Unclaimed Property National Audit 01	26,616	26,000	26,000	26,000	26,000	26,000
6111	Office of the Chief Financial Officer	Other Revenue-CCU Collection	21,512	22,295	19,828	19,151	22,950	23,000
5600	Office of the Chief Financial Officer and Others	Interest Income	708	130	130	130	130	130
2538	DC Public Library	Library Book Fines	106	178	183	188	193	198
2002	Dept. of Housing and Comm. Development	Appr. HPAP Repay	603	405	405	405	405	405
3317	Department of Transportation	Child Safety Seat Program	1	90	90	90	90	90
3318	Department of Transportation	Citizen Light and Traffic Control Project	5	24	24	24	24	24
6105	Department of Transportation	Other Revenue - Freedom of Information	9	18	18	18	18	18
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	1,143	1,156	1,156	1,156	1,156	1,156
6106	Department of Insurance, Securities and Banking	Service Fees	1	1	1	1	1	1
6106	Department of Corrections	Other Revenues	925	100	100	100	100	100
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	54	47	47	47	47	47
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	1,076	800	800	800	800	800
6101	Office of Municipal Planning	Planning Map Sales	2	1	1	1	1	1
6103	Office of Finance and Resource Mgmt.	Reimbursements	0	1	1	1	1	1
6106	Fire and Emergency Medical Services	Other Revenues	520	600	600	600	600	600

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
MISCELLANEOUS (Continued)								
6106	Metropolitan Police Department	Other Revenues	440	50	50	50	50	50
6100	Metropolitan Police Department	Surplus Vehicle Revenue		300	300	300	300	300
6101	Metropolitan Police Department	Subrogation Revenue		250	250	250	250	250
5700	Metropolitan Police Department	Sale of Unclaimed Property		50	50	50	50	50
6106	Office of Administrative Hearings	Other Revenues	5	3	3	3	3	3
6106	Office of the Attorney General	Other/ Revenue	2,770	24,736	3,200	3,200	3,200	3,200
6106	Office of the Chief Medical Examiner	Other Revenues	299	225	225	225	225	225
6111	Office of the Chief Technology Officer	Other Revenue-Other	1	1	1	1	1	1
6106	Office of Zoning	Other Revenues	1,351	1,000	1,000	1,000	1,000	1,000
6109	Public Service Commission	COCOT Registration	2	2	2	2	2	2
6111	Board of Elections	Other Revenue - Other	5	1,000	1,000	1,000	1,000	1,000
6111	Department of General Services	Other Revenue - Other	877	2,684	2,684	2,684	2,684	2,684
6111	Deputy Mayor for Planning and Econ Dev	Other Revenue - Other	0	25	25	25	25	25
6111	District Department of the Environment	Other Revenue	1,305	1,376	1,604	1,609	1,620	1,622
6112	District Department of the Environment	DDOE Freedom of Information	4	6	6	6	6	6
6111	Emergency Planning and Security Cost	Other Revenue - Other	8,920	-	-	-	-	-
6111	Office of Campaign Finance	Other Revenue - Other	7	5	5	5	5	5
6111	Office of Contracting and Procurement	Other Revenue - Other	2,315	2,095	2,386	2,586	2,586	2,586
6111	Office of Risk Management	Other Revenue - Other	101	18	18	18	18	18
6106	Office of the Chief Financial Officer	Other Revenues	5,758	2,000	2,000	2,000	2,000	2,000
6111	Office of the Chief Financial Officer	Other Revenue - Other	18,709	26,334	26,334	26,334	26,334	26,334
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	27,101	4,541	4,848	5,161	5,480	5,805
Total Miscellaneous			125,220	118,547	95,375	95,221	99,355	95,320
CHARGES FOR SERVICES								
3200	Public Service Commission	TELECO Registration	2	1	1	1	1	1
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	93	60	60	60	60	60
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	123	110	110	110	110	110
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	3	3	3	3	3	3
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	624	500	500	500	500	500
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	8	6	6	6	6	6
3206	Metropolitan Police Department	Fingerprints, Photos	494	475	475	475	475	475
3207	Department of Corrections	Other Service Charges	11	25	25	25	25	25
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	1,840	1,900	1,950	1,950	1,950	1,950
3208	Department of Motor Vehicles	Reproduction of Reports	3,382	3,000	3,000	3,000	3,000	3,000
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	61	55	55	55	55	55
3208	Metropolitan Police Department	Reproduction of Reports	70	68	68	68	68	68
3209	Fire and Emergency Medical Services	Emergency Ambulance	25,478	26,000	26,000	26,500	26,500	27,000
3210	Metropolitan Police Department	Transcription of Records	242	240	240	240	240	240
3211	Metropolitan Police Department	Firearm User Fee	37	100	100	100	100	100
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,175	2,000	2,000	2,000	2,000	2,000

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Comp.			FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Object	Agency	Object Title	Actual	Projected	Projected	Projected	Projected	Projected
CHARGES FOR SERVICES (Continued)								
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	554	300	300	300	300	300
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	383	90	90	90	90	90
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	611	510	510	510	510	510
3221	Office of the Chief Financial Officer	Deed Recordation Fee	5,619	5,600	5,600	5,600	5,600	5,600
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	13,301	15,000	13,000	15,000	13,000	15,000
3223	Department of General Services	Parking Permits and Fees	2,190	2,190	2,190	2,190	2,190	2,190
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,366	4,000	4,000	4,000	4,000	4,000
3227	Dept. of Consumer and Regulatory Affairs	Condo/Coop Certificate Fee	2	2	2	2	2	2
3228	Dept. of Consumer and Regulatory Affairs	Condo/Coop Registration Fee	1	1	1	1	1	1
3234	Department of Motor Vehicles	Other Charges for Services	104	100	100	100	100	100
3234	Department of Public Works	Other Charges for Services	0	1	1	1	1	1
3234	Dept. of Consumer and Regulatory Affairs	Other Charges For Services - Other	281	200	200	200	200	200
3234	Office of the Tenant Advocate	Other Charges for Services - Other	907	800	800	800	800	800
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	2	2	2	2	2	2
3237	Department of Motor Vehicles	Business - Insurance Lapse Fee	2	1	1	1	1	1
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	11	1	1	1	1	1
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	119	57	57	57	57	57
3242	Dept. of Consumer and Regulatory Affairs	Designation of A New Address	10	2	2	2	2	2
3246	Dept. of Consumer and Regulatory Affairs	Building Plats (Up to 3 Usual Shaped Lots)	199	130	130	130	130	130
3247	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Renewal	1	-	-	-	-	-
3249	Dept. of Consumer and Regulatory Affairs	Street and Alley Closing or Revisions	20	16	16	16	16	16
3250	Dept. of Consumer and Regulatory Affairs	Subdivision of Land Plats (> 3 Usual Lots)	171	125	125	125	125	125
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	35	20	20	20	20	20
3251	Office of the Chief Financial Officer	Tax Certificates	99	105	105	105	105	105
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	24	18	18	18	18	18
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	6	5	5	5	5	5
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	8	1	1	1	1	1
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	175	135	135	135	135	135
9012	DC Public Library	Bookstore - On Line Sales	22	21	21	21	21	21
9204	Department of Behavioral Health	Medical Record Fees	5	5	5	5	5	5
3320	Department of General Services	Rentals - Other	14,140	14,140	14,281	14,424	14,568	14,714
Total Charges for Services			77,984	77,238	75,429	78,072	76,216	78,861

Table 3-16
Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2015-2019

	FY 2014									
	End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
TOTAL DEDICATED TAX REVENUE		489,020,244	85,973,609	574,993,853	491,948,000	12,789,704	504,637,704	493,379,000	507,976,000	519,117,000
Convention Center Fund (EZO 0110)	0	112,396,000	0	112,396,000	116,939,000	0	116,939,000	121,867,000	126,734,000	129,899,000
Sales Tax		112,396,000			116,939,000			121,867,000	126,734,000	129,899,000
Healthy Schools Fund (GDO 0111)	4,181,326	4,266,000	4,141,766	8,407,766	4,266,000	39,560	4,305,560	4,266,000	4,266,000	4,266,000
Sales Tax		4,266,000			4,266,000			4,266,000	4,266,000	4,266,000
Repayment of Revenue Bonds (DTO 0110)	0	7,839,189	0	7,839,189	7,832,389	0	7,832,389	7,835,339	7,832,389	7,838,539
Deed Recordation Tax		4,624,632			4,548,934			4,529,133	4,531,105	4,542,036
Deed Transfer Tax		3,214,557			3,283,455			3,306,206	3,301,284	3,296,503
Nursing Facility Quality of Care Fund (HTO 0110)	4,978,020	15,117,000	0	15,117,000	15,117,000	0	15,117,000	15,117,000	15,117,000	15,117,000
Healthcare Provider Tax		15,117,000			15,117,000			15,117,000	15,117,000	15,117,000
Healthy DC Fund (HTO 0111)	34,725,457	33,554,000	11,734,045	45,288,045	34,342,000	0	34,342,000	35,237,000	36,360,000	37,071,000
Sales Tax		106,000			214,000			427,000	854,000	854,000
Insurance Premiums Tax		33,448,000			34,128,000			34,810,000	35,506,000	36,217,000
Stevie Sellows Quality Improvement Fund (HTO 0112)	2,522,743	5,519,000	0	5,519,000	5,519,000	0	5,519,000	5,519,000	5,519,000	5,519,000
ICF-IDD Assessment		5,519,000			5,519,000			5,519,000	5,519,000	5,519,000
DDOT Enterprise Fund (KAO 0111)	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
Public Space Rental		500,000			500,000			500,000	500,000	500,000

(Continued on next page)

Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2015-2019

	FY 2014											
	End of Year Fund Balance	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019		
		Certified Revenues	Certified Balance Use	Certified Resources	Certified Balance Use	Certified Resources	Certified Revenues	Certified Balance Use	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues
WIMATA (KEO 0110)	10,412,298	66,004,000	7,094,298	73,098,298	66,664,000	0	66,664,000	66,670,000	66,670,000	66,670,000	66,670,000	
Sales Tax (parking)		66,004,000			66,664,000			66,670,000	66,670,000	66,670,000	66,670,000	
Highway Trust Fund (KZO 0110)	0	22,731,000	0	22,731,000	22,504,000	0	22,504,000	22,279,000	22,056,000	21,836,000	21,836,000	
Motor Fuel Tax		22,731,000			22,504,000			22,279,000	22,056,000	21,836,000	21,836,000	
ABRA (LOO 0110)	636,145	1,170,000	0	1,170,000	1,170,000	0	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	
Sales Tax		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000	1,170,000	
Health Benefit Exchange Authority (HEO 0110)	0	28,751,244	0	28,751,244	29,614,000	0	29,614,000	30,502,000	31,417,000	32,360,000	32,360,000	
Healthcare Exchange Assessment		28,751,244			29,614,000			30,502,000	31,417,000	32,360,000	32,360,000	
Sub Total - GENERAL FUND	57,455,988	297,867,433	22,970,109	320,827,542	304,467,389	39,560	304,506,949	310,962,339	317,641,389	322,246,539	322,246,539	
Ballpark Fund (BKO 0110)	0	60,317,000	0	60,317,000	61,563,000	0	61,563,000	63,542,000	65,633,000	67,654,000	67,654,000	
Sales Tax		17,050,000			17,900,000			18,509,000	19,212,000	19,788,000	19,788,000	
Public Utility Tax		9,305,000			9,631,000			9,968,000	10,297,000	10,650,000	10,650,000	
Toll Telecommunications Tax		2,162,000			2,232,000			2,311,000	2,387,000	2,467,000	2,467,000	
Ballpark Fee		31,800,000			31,800,000			32,754,000	33,737,000	34,749,000	34,749,000	
Housing Production Trust Fund (UZO 0110)	173,863,000	49,383,811	63,003,500	112,387,311	49,820,611	0	49,820,611	51,160,661	53,001,611	54,962,461	54,962,461	
Deed Recordation Tax		29,133,368			28,935,066			29,572,867	30,661,895	31,847,964	31,847,964	
Deed Transfer Tax		20,250,443			20,885,545			21,587,794	22,339,716	23,114,497	23,114,497	
Tax Increment Financing (TXO/TYO 0110)	95,518,000	81,462,000	0	81,462,000	75,997,000	12,750,144	88,747,144	67,714,000	71,700,000	74,254,000	74,254,000	
Real Property Tax		49,639,000			46,394,000			39,619,000	40,966,000	42,359,000	42,359,000	
Sales Tax		31,823,000			29,603,000			28,095,000	30,734,000	31,895,000	31,895,000	
Sub Total - ENTERPRISE FUND	269,381,000	191,162,811	63,003,500	254,166,311	187,380,611	12,750,144	200,130,755	182,416,661	190,334,611	196,870,461	196,870,461	

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

Table 3-17, which follows, reports the certified revenues and fund balance use for the District's Special Purpose (O-type) Revenue funds. The revenues reported in this table are District agency projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2016 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-17 reports each fund's available fund balance at the end of FY 2014. Certain funds, by legislation, can retain and carry over to succeeding fiscal years revenue received during the fiscal year that exceeds the fund's expenditures. This retained fund balance is an available resource for those funds in future fiscal years. In the case of other funds, the legislation that created the fund did not specify that the fund could retain its revenue. Therefore, at the end of the fiscal year, that excess revenue is transferred to the Local fund. The amounts shown in the "FY 2014 End of Year Fund Balance" column were calculated by the Office of Financial Operations and Systems (OFOS) during the preparation of the District's Fiscal Year 2014 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2015, projected revenue under current law and fund balance use by fund. The "Certified Resources" column is the total of the "Certified Revenues" and the "Certified Fund Balance Use Columns." The total certified resources column does not account for any legislated revenue transfers from the fund.

The next three columns of the table report, for FY 2016, projected revenue under current law, projected fund balance use by fund, and total certified resources.

The final three columns report the amount of projected revenue under current law for FY 2017, FY 2018, and FY 2019. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

A February 2015 D.C. Office of Revenue Analysis report (District of Columbia Special Purpose Revenue Funds Report) describes in some detail the Special Purpose Revenue funds listed in Table 3-17. It is available under "Studies" in the "Reports and Publications" section of the Office of the Chief Financial Officer web site: <http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Special-Purpose%20Report%202015.pdf>.

Table 3-17

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	End of Year Fund Balance	Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Revenues	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
A. Governmental Direction and Support												
Office of the City Administrator (AEO)												
0602 Independent Agencies	0	150,000	0	150,000	0	290,988	290,988	290,988	290,988	290,988	290,988	290,988
Office of Open Government (AGO)												
0601 Board of Ethics and Accountability Fund (Fines)	151,303	90,000	30,000	90,000	0	90,000	30,000	100,000	100,000	100,000	100,000	100,000
0602 Lobbying Registration Fee Fund	91,418	30,000	30,000	60,000	0	60,000	30,000	35,000	35,000	35,000	35,000	35,000
Department of General Services (AM0)												
1150 Utility Payments for Non-DC Agencies	237,669	6,870,796	124,000	6,994,796	124,000	6,251,840	6,375,840	6,251,840	6,251,840	6,251,840	6,251,840	6,251,840
1440 RPK & DC Armory Maintenance Fund	0	2,300,000	0	2,300,000	0	2,861,425	2,861,425	2,861,425	2,861,425	2,861,425	2,861,425	2,861,425
1460 Eastern Market Enterprise Fund	237,669	3,609,040	0	3,609,040	0	2,428,659	2,428,659	2,428,659	2,428,659	2,428,659	2,428,659	2,428,659
1500 Facilities Service Request Fund	0	839,355	124,000	963,355	124,000	839,355	963,355	839,355	839,355	839,355	839,355	839,355
Office of Finance and Resource Management (ASO)												
1150 Utilities Payment for Non-DC Agencies	0	505,527	0	505,527	0	301,142	301,142	316,199	332,009	332,009	348,609	348,609
Office of the Chief Financial Officer (ATO)												
0602 Payroll Service Fees	29,280,268	46,502,531	0	46,502,531	0	46,925,270	46,925,270	46,620,000	46,725,000	46,725,000	46,925,000	46,925,000
0603 Service Contracts	0	380,500	0	380,500	0	380,500	380,500	400,000	400,000	400,000	450,000	450,000
0605 Dishonored Check Fees	0	1,188,055	0	1,188,055	0	1,411,047	1,411,047	1,200,000	1,200,000	1,200,000	1,250,000	1,250,000
0606 Recorder of Deeds Surcharge	5,778,712	150,000	0	150,000	0	150,000	150,000	165,000	165,000	165,000	165,000	165,000
0608 Drug Pre Trust	0	2,300,000	0	2,300,000	0	2,300,000	2,300,000	2,300,000	2,400,000	2,400,000	2,500,000	2,500,000
0610 Bank Fees	0	10,000	0	10,000	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000
0611 Tax Collection Fees	0	5,500,000	0	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
0613 Unclaimed Property Contingency Fund	0	13,500,000	0	13,500,000	0	13,684,036	13,684,036	13,700,000	13,700,000	13,700,000	13,700,000	13,700,000
0614 Defined Contribution Plan Administration	0	4,850,000	0	4,850,000	0	4,850,000	4,850,000	4,850,000	4,850,000	4,850,000	4,850,000	4,850,000
0619 DC Lottery Reimbursement	0	730,000	0	730,000	0	736,739	736,739	730,000	730,000	730,000	730,000	730,000
0626 Tobacco Fund Reimbursement	0	1,630,000	0	1,630,000	0	1,630,000	1,630,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
6115 OFT Central Collections Unit (CCU) O Type	23,501,556	263,976	0	263,976	0	272,948	272,948	115,000	120,000	120,000	120,000	120,000
Office of the Secretary (BA0)												
1243 Distribution Fees	0	1,000,000	0	1,000,000	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

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Table 3-17 (continued)

Special Purpose (0-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

	FY 2014		FY 2015		FY 2015		FY 2016		FY 2016		FY 2017		FY 2018		FY 2019	
	End of Year Fund Balance		Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Revenues	Balance Use
A. Governmental Direction and Support (continued)																
D.C. Department of Human Resources (BE0)																
0615	0	15,619	437,492	15,619	453,111	456,476	0	456,476	492,833	561,196	187,654	193,284	199,083	199,083	255,055	255,055
			177,984	0	177,984	187,654	0	187,654	199,083	255,055	187,654	193,284	199,083	199,083	255,055	255,055
0639	15,619	15,619	145,927	15,619	161,546	160,562	0	160,562	178,898	187,843	160,562	170,379	178,898	178,898	187,843	187,843
			113,581	0	113,581	108,260	0	108,260	114,853	118,298	108,260	111,508	114,853	114,853	118,298	118,298
1555	0	0	113,581	0	113,581	108,260	0	108,260	114,853	118,298	108,260	111,508	114,853	114,853	118,298	118,298
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of the Attorney General (CB0)																
0603	9,426,526	9,426,526	2,510,000	0	2,510,000	2,510,000	0	2,510,000	2,510,000	2,510,000	2,510,000	2,510,000	2,510,000	2,510,000	2,510,000	2,510,000
			2,500,000	0	2,500,000	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
0604	155,410	155,410	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
0605	2,428	2,428	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
0615	61,141	61,141	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of Campaign Finance (CJ0)																
0600	15,332	15,332	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of Contracting and Procurement (P00)																
4010	0	0	375,000	0	375,000	375,000	0	375,000	453,750	499,125	375,000	412,500	453,750	453,750	499,125	499,125
			375,000	0	375,000	375,000	0	375,000	453,750	499,125	375,000	412,500	453,750	453,750	499,125	499,125
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical Liability Captive INS Agency (RJ0)																
1240	251,050	251,050	55,000	0	55,000	67,000	0	67,000	74,000	77,000	55,000	70,000	74,000	74,000	77,000	77,000
			55,000	0	55,000	67,000	0	67,000	74,000	77,000	55,000	70,000	74,000	74,000	77,000	77,000
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of the Chief Technology Officer (T00)																
0602	7,361,816	7,361,816	15,410,728	3,663,454	19,074,182	14,148,535	0	14,148,535	17,737,960	19,737,960	15,410,728	15,737,960	17,737,960	17,737,960	19,737,960	19,737,960
			13,834,123	3,663,454	17,497,577	12,410,575	0	12,410,575	16,000,000	18,000,000	14,000,000	14,000,000	16,000,000	16,000,000	18,000,000	18,000,000
1200	0	0	1,576,605	0	1,576,605	1,737,960	0	1,737,960	1,737,960	1,737,960	1,737,960	1,737,960	1,737,960	1,737,960	1,737,960	1,737,960
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total: Governmental Direction and Support	46,739,583	46,739,583	73,907,075	3,833,073	77,740,148	72,916,251	124,000	73,040,251	76,468,380	78,801,718	73,040,251	74,284,658	76,468,380	76,468,380	78,801,718	78,801,718

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Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

	FY 2014 End of Year Fund Balance	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
		Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources
B. Economic Development and Regulation											
Office of Planning (BDD)											
2001	193,580	55,000	25,000	80,000	55,000	100,000	45,000	100,000	55,000	55,000	55,000
	Historic Landmark & Historic District Filing Fees	55,000	25,000	80,000	55,000	100,000	45,000	100,000	55,000	55,000	55,000
Commission on Arts and Humanities (BX0)											
0600	526,901	100,000	100,000	200,000	400,000	100,000	100,000	500,000	400,000	400,000	400,000
	Special Purpose Revenue	100,000	100,000	200,000	400,000	100,000	100,000	500,000	400,000	400,000	400,000
Department of Employment Services (CF0)											
0600	40,031,077	26,255,334	7,000,000	33,255,334	32,773,772	6,429,969	39,203,741	34,379,095	35,202,626	35,202,626	35,202,626
	Special Purpose Revenue Fund	0	0	0	0	0	0	0	0	0	0
0610	2,100,542	4,500,000	0	4,500,000	3,500,000	1,000,000	4,500,000	3,500,000	3,500,000	3,500,000	3,500,000
	Workers' Compensation Special Fund	4,500,000	0	4,500,000	3,500,000	1,000,000	4,500,000	3,500,000	3,500,000	3,500,000	3,500,000
0611	21,691,019	8,000,000	5,000,000	13,000,000	15,500,000	727,265	16,227,265	16,235,179	16,619,392	16,619,392	16,619,392
	Workers' Compensation Administration Fund	8,000,000	5,000,000	13,000,000	15,500,000	727,265	16,227,265	16,235,179	16,619,392	16,619,392	16,619,392
0612	4,101,962	1,600,000	0	1,600,000	1,618,438	0	1,618,438	1,748,363	1,800,814	1,800,814	1,800,814
	UI Interest/Penalties	1,600,000	0	1,600,000	1,618,438	0	1,618,438	1,748,363	1,800,814	1,800,814	1,800,814
0624	12,115,819	12,155,334	2,000,000	14,155,334	12,155,334	4,702,704	16,858,038	12,895,553	13,282,420	13,282,420	13,282,420
	UI Administrative Assessment	12,155,334	2,000,000	14,155,334	12,155,334	4,702,704	16,858,038	12,895,553	13,282,420	13,282,420	13,282,420
Dept. of Consumer and Regulatory Affairs (CR0)											
6006	25,373,291	24,694,225	9,958,411	34,652,636	26,489,785	2,535,921	29,025,706	24,700,000	24,455,000	23,700,000	23,700,000
	Nuisance Abatement	2,500,000	1,495,802	3,995,802	5,000,000	0	5,000,000	2,500,000	4,000,000	2,500,000	2,500,000
6008	2,150,322	1,600,000	0	1,600,000	841,826	0	841,826	1,600,000	800,000	1,600,000	1,600,000
	Real Estate Guarantee and Education Fund	1,600,000	0	1,600,000	841,826	0	841,826	1,600,000	800,000	1,600,000	1,600,000
6009	0	103,436	0	103,436	217,826	0	217,826	70,000	230,000	70,000	70,000
	Real Estate Appraisal Fee	103,436	0	103,436	217,826	0	217,826	70,000	230,000	70,000	70,000
6010	2,711,764	3,000,000	1,497,714	4,497,714	4,500,000	0	4,500,000	3,000,000	4,500,000	3,000,000	3,000,000
	OPLA - Special Account	3,000,000	1,497,714	4,497,714	4,500,000	0	4,500,000	3,000,000	4,500,000	3,000,000	3,000,000
6012	0	130,000	0	130,000	180,133	0	180,133	130,000	175,000	130,000	130,000
	Boxing Commission Revolving Account	130,000	0	130,000	180,133	0	180,133	130,000	175,000	130,000	130,000
6013	10,775,041	13,000,000	5,964,498	18,964,498	11,000,000	2,000,000	13,000,000	13,000,000	10,000,000	12,000,000	12,000,000
	Basic Business License Fund	13,000,000	5,964,498	18,964,498	11,000,000	2,000,000	13,000,000	13,000,000	10,000,000	12,000,000	12,000,000
6020	1,340,891	400,000	0	400,000	750,000	35,921	785,921	400,000	750,000	400,000	400,000
	Board of Engineers Fund	400,000	0	400,000	750,000	35,921	785,921	400,000	750,000	400,000	400,000
6030	2,792,651	1,500,000	1,000,397	2,500,397	1,500,000	500,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
	Green Building Fund	1,500,000	1,000,397	2,500,397	1,500,000	500,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
6040	1,840,261	2,460,789	0	2,460,789	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
	Corporate Recordation Fund	2,460,789	0	2,460,789	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
6045	876,959	0	0	0	0	0	0	0	0	0	0
	Vending Regulations Fund	0	0	0	0	0	0	0	0	0	0
Office of Cable Television (CT0)											
0600	10,166,316	11,200,000	0	11,200,000	11,500,000	0	11,500,000	12,000,000	12,000,000	12,000,000	12,000,000
	Cable Franchise Fees	11,200,000	0	11,200,000	11,500,000	0	11,500,000	12,000,000	12,000,000	12,000,000	12,000,000

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Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

	FY 2014 End of Year Fund Balance	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
		Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources
B. Economic Development and Regulation (continued)											
Dept. of Housing and Community Development (DB0)	(2,316,988)	2,000,000	0	2,046,439	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
0602 Home Purchase Assistance Program Repayment	(3,308,031)	0	0	0	0	0	0	0	0	0	0
0610 DHCD Unified Fund	991,043	2,000,000	0	2,046,439	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Public Service Commission (DHO)	2,390,692	12,139,252	1,200,000	13,339,252	20,000	12,709,019	12,709,019	12,709,019	12,709,019	12,709,019	12,709,019
0631 Operating - Utility Assessment	2,376,989	12,139,252	1,200,000	13,339,252	0	12,709,019	12,709,019	12,709,019	12,709,019	12,709,019	12,709,019
0661 Allocation from P.J.M Settlement Fund	63,704	0	0	0	20,000	0	0	0	0	0	0
Office of the People's Counsel (DJ0)	2,561,621	6,911,031	0	6,911,031	250,000	7,398,091	7,398,091	7,398,091	7,398,091	7,398,091	7,398,091
0631 Advocate for Consumers	2,561,621	6,911,031	0	6,911,031	250,000	7,398,091	7,398,091	7,398,091	7,398,091	7,398,091	7,398,091
Office of the Deputy Mayor for Econ. Develop. (EB0)	16,351,631	11,000,000	9,000,000	20,000,000	5,915,633	11,836,725	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000
0419 H Street NE Retail Priority Area Grant Fund	670,765	5,000,000	0	5,000,000	0	0	0	0	0	0	0
0609 Industrial Revenue Bond Program	1,768,382	1,500,000	0	1,500,000	900,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
0630 Fund from NEDCO and EDFC	562,550	0	0	0	0	0	0	0	0	0	0
0632 AWC & NCRC Development (ED Special Account)	13,349,934	4,500,000	9,000,000	13,500,000	5,015,633	10,336,725	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
Business Improvements Districts Transfer (ID0)	0	28,000,000	0	28,000,000	0	28,000,000	25,000,000	28,000,000	28,000,000	28,000,000	28,000,000
2003 Business Improvement Districts (BIDS)	0	28,000,000	0	28,000,000	0	28,000,000	25,000,000	28,000,000	28,000,000	28,000,000	28,000,000
Alcoholic Beverage Regulation Administration (L00)	5,455,704	4,000,000	2,971,975	6,971,975	2,971,975	6,971,975	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
6017 ABC - Import and Class License Fees	5,455,704	4,000,000	2,971,975	6,971,975	2,971,975	6,971,975	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Dept. of Insurance, Securities, and Banking (SR0)	9,909,932	36,047,468	3,500,000	39,547,468	2,592,038	38,136,465	34,556,738	35,432,032	35,432,032	35,432,032	35,432,032
2100 HMO Assessment	334,695	1,134,240	100,000	1,234,240	347,000	1,012,273	1,133,532	1,167,538	1,167,538	1,167,538	1,167,538
2200 Insurance Assessment	882,107	6,496,507	500,000	6,996,507	800,000	7,078,926	7,100,000	7,163,372	7,163,372	7,163,372	7,163,372
2350 Securities and Banking Fund	0	7,785,166	0	7,785,166	0	11,403,859	11,143,107	11,477,400	11,477,400	11,477,400	11,477,400
2500 Investment Advisors Licenses	0	526,000	0	526,000	0	526,000	526,000	530,000	530,000	530,000	530,000
2600 Securities Registration Fees	0	12,000,000	0	12,000,000	0	12,000,000	12,200,350	12,566,360	12,566,360	12,566,360	12,566,360
2800 Captive Insurance	0	2,260,000	0	2,260,000	0	2,670,369	2,453,749	2,527,362	2,527,362	2,527,362	2,527,362
2910 Foreclosure Mediation Fund	94,750	0	0	0	0	0	0	0	0	0	0
2911 Foreclosure Mediation Fund (Temporary)	4,399,574	1,500,000	2,900,000	4,400,000	1,445,038	1,445,038	0	0	0	0	0
2950 Capital Access Fund	4,198,807	0	0	0	0	0	0	0	0	0	0
2951 Loan Participation Fund	0	4,345,555	0	4,345,555	0	2,000,000	0	0	0	0	0
Office of Motion Picture and Television Develop. (TK0)	0	95,000	0	95,000	0	95,000	95,000	95,000	95,000	95,000	95,000
0610 Production Support	0	95,000	0	95,000	0	95,000	95,000	95,000	95,000	95,000	95,000
Sub-total: Economic Development and Regulation	110,643,759	162,497,310	33,755,386	196,252,696	20,860,537	187,793,162	162,892,943	167,346,768	167,346,768	166,591,768	166,591,768

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Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

	FY 2014 End of Year Fund Balance	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
		Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use
C. Public Safety and Justice											
Metropolitan Police Department (FA0)	1,982,781	7,670,000	900,000	8,570,000	1,000,000	8,770,000	7,770,000	7,770,000	7,770,000	7,100,000	
1555 Reimbursable from Other Governments	0	2,000,000	0	2,000,000	0	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	
1614 Miscellaneous	0	5,000,000	0	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	
7278 Asset Forfeiture	1,982,781	670,000	900,000	1,570,000	1,000,000	1,670,000	670,000	670,000	670,000	0	
Fire and Emergency Medical Services Dept. (FB0)	0	1,525,000	0	1,525,000	0	1,775,000	1,775,000	1,775,000	1,775,000	1,775,000	
1613 Other Revenue (CPR Training)	0	25,000	0	25,000	0	25,000	25,000	25,000	25,000	25,000	
6100 Special Events	0	1,500,000	0	1,500,000	0	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	
Department of Corrections (FLO)	9,125,089	25,030,000	3,427,754	28,457,754	3,327,323	28,557,323	21,230,000	21,230,000	21,230,000	21,230,000	
0600 Corrections Trustee Reimbursement	7,427,297	23,500,000	3,047,878	26,547,878	3,257,066	26,757,066	19,500,000	19,500,000	19,500,000	19,500,000	
0601 Concession Income	0	1,500,000	0	1,500,000	0	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	
0602 Welfare Account	738,197	30,000	182,570	212,570	33,198	63,198	30,000	30,000	30,000	30,000	
0605 Correction Reimbursement - Juveniles	959,606	0	197,306	197,306	37,059	537,059	500,000	500,000	500,000	500,000	
Office of Justice Grants Administration (FO0)	4,206,184	100,000	1,306,000	1,406,000	692,999	1,692,999	500,000	500,000	500,000	500,000	
0620 Crime Victims Assistance Fund	3,181,661	100,000	623,000	723,000	351,476	1,351,476	500,000	500,000	500,000	500,000	
0621 Dom. Violence Shelter & Transition Housing Fund	1,024,523	0	683,000	683,000	341,523	341,523	0	0	0	0	
Office of Unified Communications (UC0)	13,469,484	13,025,000	2,731,328	15,756,328	7,447,304	17,496,384	10,025,000	10,025,000	10,025,000	10,025,000	
1630 911 & 311 Assessments	11,565,554	12,500,000	2,731,328	15,231,328	7,447,304	16,971,384	9,500,000	9,500,000	9,500,000	9,500,000	
1631 Prepaid Wireless 911 Charges	1,903,930	525,000	0	525,000	0	525,000	525,000	525,000	525,000	525,000	
Sub-total: Public Safety and Justice	28,793,548	47,350,000	8,365,082	55,715,082	12,467,626	58,291,706	41,300,000	41,300,000	41,300,000	40,630,000	

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Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Resources	FY 2019 Certified Revenues
D. Public Education System												
District of Columbia Public Library (CEO)												
0104 Gifts-Donations	496,437	340,000	200,000	540,000	415,000	125,000	540,000	515,000	515,000	515,000	515,000	515,000
0140 Restricted Gifts & Donations	5,863	0	0	0	0	0	0	0	0	0	0	0
6108 Copies and Printing	7,318	0	0	0	0	0	0	0	0	0	0	0
6150 SLD E-Rate Reimbursement	307,285	115,000	25,000	140,000	115,000	25,000	140,000	115,000	115,000	115,000	115,000	115,000
	175,972	225,000	175,000	400,000	300,000	100,000	400,000	400,000	400,000	400,000	400,000	400,000
District of Columbia Public Schools (GA0)												
0602 ROTC	1,525,337	7,653,384	0	7,653,384	7,621,463	0	7,621,463	7,737,827	7,737,827	7,856,654	7,978,026	7,978,026
0604 Pepco	364,232	1,021,998	0	1,021,998	1,219,404	0	1,219,404	1,219,404	1,219,404	1,219,404	1,219,404	1,219,404
0607 Custodial	0	28,995	0	28,995	28,995	0	28,995	28,995	28,995	28,995	28,995	28,995
0608 Nonresident	0	314,657	0	314,657	331,637	0	331,637	338,270	345,035	345,035	351,936	351,936
0609 Security	0	0	0	0	0	0	0	0	0	0	0	0
0611 Cafeteria	0	526,020	0	526,020	427,254	0	427,254	435,799	444,515	444,515	453,405	453,405
0613 Vending Machine Sales	0	733,809	0	733,809	644,303	0	644,303	656,693	669,084	669,084	681,474	681,474
0621 Parking Fees	0	50,556	0	50,556	60,834	0	60,834	66,309	72,277	72,277	78,782	78,782
0633 DHHS Afterschool Program - Copayment	1,069,682	134,930	0	134,930	134,930	0	134,930	134,930	134,930	134,930	134,930	134,930
0634 E-Rate Education Fund	91,423	758,073	0	758,073	608,073	0	608,073	608,073	608,073	608,073	608,073	608,073
		4,084,346	0	4,084,346	4,166,033	0	4,166,033	4,249,354	4,334,341	4,334,341	4,421,027	4,421,027
Public Charter School Board (GB0)												
6632 Administrative Fees	0	7,000,000	0	7,000,000	8,000,000	0	8,000,000	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000
	0	7,000,000	0	7,000,000	8,000,000	0	8,000,000	8,500,000	8,500,000	8,500,000	8,500,000	8,500,000
Office of the State Superintendent of Education (G00)												
0603 State Superintendent of Education Fees	721,519	1,123,005	0	1,123,005	990,877	0	990,877	990,877	990,877	990,877	990,877	990,877
0610 Charter School Credit Enhancement Fund	0	135,877	0	135,877	135,877	0	135,877	135,877	135,877	135,877	135,877	135,877
0618 Student Residency Verification Fund	487,702	0	0	0	0	0	0	0	0	0	0	0
0619 State Athletic Acts Program & Office Fund	122,565	696,878	0	696,878	520,000	0	520,000	520,000	520,000	520,000	520,000	520,000
6007 Site Evaluation	111,252	50,000	0	50,000	50,000	0	50,000	50,000	50,000	50,000	50,000	50,000
	0	240,250	0	240,250	285,000	0	285,000	285,000	285,000	285,000	285,000	285,000
Sub-total: Public Education System	2,743,293	16,116,369	200,000	16,316,369	17,027,340	125,000	17,152,340	17,743,704	17,862,531	17,862,531	18,483,903	18,483,903

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Table 3-17 (continued)

Special Purpose (0-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

	FY 2014															
	End of		FY 2015		FY 2015		FY 2016		FY 2016		FY 2017		FY 2018		FY 2019	
	Year Fund	Balance	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use
E. Human Support Services																
Department of Parks and Recreation (HAO)																
0602 Enterprise Fund Account	0	2,200,000	2,200,000	0	2,200,000	2,541,000	2,541,000	2,541,000	2,541,000	0	2,541,000	2,600,000	2,600,000	2,700,000	2,700,000	2,800,000
Department of Health (HCO)	11,888,599	10,835,798	10,835,798	1,557,485	12,393,283	11,439,725	11,439,725	1,855,121	13,294,846	1,855,121	13,294,846	13,560,743	13,560,743	13,822,528	14,108,597	14,108,597
0605 SHPDA Fees	2,104,017	483,000	483,000	30,000	513,000	518,008	518,008	0	518,008	0	518,008	528,368	528,368	538,935	549,714	549,714
0632 Pharmacy Protection	4,282,529	1,832,414	1,832,414	0	1,832,414	1,802,465	1,802,465	0	1,802,465	0	1,802,465	1,838,515	1,838,515	1,875,285	1,912,791	1,912,791
0633 Radiation Protection	0	114,000	114,000	0	114,000	118,605	118,605	0	118,605	0	118,605	120,977	120,977	123,967	125,865	125,865
0641 Other Medical Licenses and Fees	0	0	0	0	0	224,617	224,617	0	224,617	0	224,617	229,109	229,109	223,692	238,365	238,365
0643 Board of Medicine	4,567,622	7,811,411	7,811,411	1,500,000	9,311,411	8,160,525	8,160,525	1,855,121	10,015,646	1,855,121	10,015,646	10,215,959	10,215,959	10,420,278	10,628,684	10,628,684
0644 Spay and Neutering Fund	17,872	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0655 SHPDA Admission Fee	149,890	505,453	505,453	27,485	532,938	525,293	525,293	0	525,293	0	525,293	535,799	535,799	546,515	557,445	557,445
0656 EMS Fees	0	59,520	59,520	0	59,520	59,000	59,000	0	59,000	0	59,000	60,180	60,180	61,383	62,611	62,611
0661 ICF/MR Fees and Fines	190,447	30,000	30,000	0	30,000	31,212	31,212	0	31,212	0	31,212	31,836	31,836	32,473	33,122	33,122
0662 Civic Monetary Penalties	576,222	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Health Care Finance (HTO)	4,268,939	3,452,092	3,452,092	0	3,452,092	2,828,452	2,828,452	190,169	3,018,621	190,169	3,018,621	2,793,621	2,793,621	2,793,621	2,793,621	2,793,621
0631 Medicaid Collections - 3rd Party Liability	3,905,187	2,583,103	2,583,103	0	2,583,103	1,688,719	1,688,719	0	1,688,719	0	1,688,719	1,688,719	1,688,719	1,688,719	1,688,719	1,688,719
0632 Bill of Rights - Grievance and Appeals	363,752	540,693	540,693	0	540,693	583,552	583,552	190,169	773,721	190,169	773,721	773,721	773,721	773,721	773,721	773,721
0633 Medicaid Recovery Audit Contractor	0	275,000	275,000	0	275,000	500,000	500,000	0	500,000	0	500,000	275,000	275,000	275,000	275,000	275,000
0634 Assessment Fund	0	53,296	53,296	0	53,296	56,181	56,181	0	56,181	0	56,181	56,181	56,181	56,181	56,181	56,181
Department of Human Services (JAO)	1,716,194	1,200,000	1,200,000	500,000	1,700,000	3,200,000	3,200,000	0	3,200,000	0	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
0603 SSI Payback	1,716,194	1,000,000	1,000,000	500,000	1,500,000	1,000,000	1,000,000	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
0613 Food Stamps Collection - Fraud	0	200,000	200,000	0	200,000	200,000	200,000	0	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000
0629 Agreement with Independent Agencies	0	0	0	0	0	2,000,000	2,000,000	0	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Department on Disabilities Services (JMO)	1,447,622	7,350,000	7,350,000	0	7,350,000	7,363,257	7,363,257	0	7,363,257	0	7,363,257	7,350,000	7,350,000	7,350,000	7,350,000	7,350,000
0610 Vocational Rehab. Service Reimbursement	0	350,000	350,000	0	350,000	350,000	350,000	0	350,000	0	350,000	350,000	350,000	350,000	350,000	350,000
0611 Cost of Care - Non-Medicaid Clients	1,447,622	5,400,000	5,400,000	0	5,400,000	5,413,257	5,413,257	0	5,413,257	0	5,413,257	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
0616 Randolph Shepherd Unassigned Facilities	0	1,600,000	1,600,000	0	1,600,000	1,600,000	1,600,000	0	1,600,000	0	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Child and Family Services Agency (RLO)	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	0	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
0601 H.U.M.I.N. - Human Res. - ES	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	0	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Department of Behavioral Health (RMO)	0	3,587,828	3,587,828	0	3,587,828	4,250,548	4,250,548	0	4,250,548	0	4,250,548	4,320,000	4,320,000	4,340,000	4,360,000	4,360,000
0610 DMH Federal Beneficiary Reimbursement	0	3,287,828	3,287,828	0	3,287,828	3,790,548	3,790,548	0	3,790,548	0	3,790,548	3,810,000	3,810,000	3,830,000	3,850,000	3,850,000
0640 DMH Medicare and 3rd Party Reimbursement	0	300,000	300,000	0	300,000	300,000	300,000	0	300,000	0	300,000	350,000	350,000	350,000	350,000	350,000
0641 DMH Enterprise Fund	0	0	0	0	0	160,000	160,000	0	160,000	0	160,000	160,000	160,000	160,000	160,000	160,000
Office of Veterans Affairs (VAO)	8,372	3,200	3,200	1,800	5,000	3,200	3,200	1,800	5,000	1,800	5,000	3,200	3,200	3,200	3,200	3,200
0600 Office of Veterans Affairs Fund	8,372	3,200	3,200	1,800	5,000	3,200	3,200	1,800	5,000	1,800	5,000	3,200	3,200	3,200	3,200	3,200
Sub-total: Human Support Services	19,329,726	29,828,918	29,828,918	2,059,285	31,888,203	32,826,182	32,826,182	2,047,090	34,873,272	2,047,090	34,873,272	35,027,564	35,027,564	35,409,349	35,815,418	35,815,418

(Continued on next page)

Table 3-17 (continued)

Special Purpose (0-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

	FY 2014		FY 2015		FY 2015		FY 2016		FY 2016		FY 2017		FY 2018		FY 2019	
	End of Year Fund Balance	Certified Revenues	Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Revenues	Resources	Certified Revenues	Resources	Certified Revenues	Resources	Certified Revenues	Resources
F. Public Works																
Department of Transportation (K40)	17,269,100	22,167,739	8,247,801	30,415,540	19,267,734	1,238,668	20,506,402	19,340,514	18,851,853	18,176,414						
6000 General "O" Type Revenue Sources	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000	0	200,000	200,000	200,000	200,000	200,000
6140 Tree Fund (est. DC Act 14-614)	991,039	850,000	694,409	1,544,409	850,000	0	850,000	850,000	850,000	850,000	0	850,000	850,000	850,000	850,000	850,000
6555 Mall Tunnel Lighting	0	260,000	0	260,000	260,000	0	260,000	260,000	260,000	260,000	0	260,000	260,000	260,000	260,000	260,000
6645 Pedestrian & Bicycle Safety / Enhancement	0	300,000	0	300,000	300,000	0	300,000	300,000	300,000	300,000	0	300,000	300,000	300,000	300,000	300,000
6901 DDOT Enterprise Fund - Non Tax Revenues	4,716,466	3,948,629	0	3,948,629	5,532,669	0	5,532,669	5,532,669	5,532,669	5,532,669	0	5,532,669	5,532,669	5,532,669	5,532,669	5,532,669
6902 Performance Parking Program Fund	2,255,469	0	2,255,469	0	0	0	0	0	0	0	0	0	0	0	0	0
6903 Bicycle Sharing Fund	3,968,388	9,069,450	0	9,069,450	7,000,000	1,238,668	8,238,668	7,000,000	7,000,000	7,000,000	0	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
6904 Sustainable Transportation Fund	5,297,922	0	5,297,923	5,297,923	0	0	0	0	0	0	0	0	0	0	0	0
6905 Parking Meter Pay by Phone Transaction Fee	0	3,234,065	0	3,234,065	3,234,065	0	3,234,065	3,234,065	3,234,065	3,234,065	0	3,234,065	3,234,065	3,234,065	3,234,065	3,234,065
6908 Streetcar Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6909 Transportation Infrastructure Mitigation	39,815	4,305,595	0	4,305,595	1,891,000	0	1,891,000	1,514,100	1,025,439	350,000	0	350,000	449,680	449,680	449,680	449,680
Washington Metropolitan Area Transit Authority (K60)	1,766,068	46,517,168	0	46,517,168	44,808,361	0	44,808,361	44,808,361	44,808,361	44,808,361	0	44,808,361	44,808,361	44,808,361	44,808,361	44,808,361
0601 Parking Meter WMATA	1,766,068	39,610,567	0	39,610,567	39,610,567	0	39,610,567	39,610,567	39,610,567	39,610,567	0	39,610,567	39,610,567	39,610,567	39,610,567	39,610,567
6030 DC Circulator Bus System	0	6,906,601	0	6,906,601	5,197,794	0	5,197,794	5,197,794	5,197,794	5,197,794	0	5,197,794	5,197,794	5,197,794	5,197,794	5,197,794
District Department of the Environment (K60)	46,407,196	51,356,788	10,717,256	62,074,044	53,574,544	12,332,835	65,907,379	53,184,367	53,184,367	53,184,367	0	53,184,367	53,184,367	53,184,367	53,184,367	53,184,367
0602 Air Quality Construction Permits	121,969	95,000	46,710	141,710	95,000	72,520	167,520	100,000	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000
0603 Fishing License	267,643	94,615	23,790	118,405	94,615	39,913	134,528	95,000	95,000	95,000	0	95,000	95,000	95,000	95,000	95,000
0609 LUST Trust Fund	347,530	0	50,000	50,000	0	68,500	68,500	0	0	0	0	0	0	0	0	0
0634 Soil Erosion/Sediment Control	1,407,349	1,500,000	0	1,500,000	1,500,000	879,544	2,379,544	1,500,000	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
0645 Pesticide Product Registration	937,560	1,820,231	130,000	1,950,231	1,824,650	0	1,824,650	1,800,000	1,800,000	1,800,000	0	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
0646 Storm Water Fees	0	1,044,989	0	1,044,989	1,016,912	0	1,016,912	1,045,000	1,045,000	1,045,000	0	1,045,000	1,045,000	1,045,000	1,045,000	1,045,000
0654 Storm Water Permit Review	17,439,443	13,849,305	2,503,625	16,352,930	13,849,305	6,075,964	19,925,269	13,849,305	13,849,305	13,849,305	0	13,849,305	13,849,305	13,849,305	13,849,305	13,849,305
0655 Storm Water In Lieu Fee	0	850,000	0	850,000	850,000	0	850,000	850,000	850,000	850,000	0	850,000	850,000	850,000	850,000	850,000
0662 Renewable Energy Development Fund	831,355	6,168,646	831,354	7,000,000	8,000,000	0	8,000,000	8,000,000	8,000,000	8,000,000	0	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
0663 Clean Land Fund/Brownfield Revitalization	6,826,309	50,000	1,950,260	2,000,260	50,000	1,992,039	2,042,039	50,000	50,000	50,000	0	50,000	50,000	50,000	50,000	50,000
0667 Wetlands Fund	2,028,455	1,000	1,425,761	1,426,761	400,000	601,695	1,001,695	1,000	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000
0670 Anacostia River Clean Up Fund	3,257,372	2,171,970	1,827,192	3,999,162	2,171,970	888,479	3,060,449	2,171,970	2,171,970	2,171,970	0	2,171,970	2,171,970	2,171,970	2,171,970	2,171,970
6201 Economy II	0	26,000	0	26,000	26,000	0	26,000	26,000	26,000	26,000	0	26,000	26,000	26,000	26,000	26,000
6202 Residential Aid Discount (RAD)	12	112,778	0	112,778	115,314	0	115,314	115,314	115,314	115,314	0	115,314	115,314	115,314	115,314	115,314
6203 Residential Essential Services (RES)	12	111,127	0	111,127	115,314	0	115,314	115,314	115,314	115,314	0	115,314	115,314	115,314	115,314	115,314
6204 WASA Utility Discount Program	5,077	111,127	0	111,127	115,464	0	115,464	115,464	115,464	115,464	0	115,464	115,464	115,464	115,464	115,464
6400 DC Municipal Aggregation Program	523,515	250,000	105,669	355,669	250,000	88,181	338,181	250,000	250,000	250,000	0	250,000	250,000	250,000	250,000	250,000
6700 Sustainable Energy Trust Fund	11,711,037	20,500,000	1,626,000	22,126,000	20,500,000	1,626,000	22,126,000	20,500,000	20,500,000	20,500,000	0	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000
6800 Energy Assistance Trust Fund	700,433	2,400,000	196,895	2,596,895	2,400,000	0	2,400,000	2,400,000	2,400,000	2,400,000	0	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
6900 Special Energy Assessment Fund	2,125	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000	0	200,000	200,000	200,000	200,000	200,000

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Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

	FY 2014 End of Year Fund Balance	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
		Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use
F. Public Works (continued)											
Department of Public Works (KTO)	3,177,514	7,575,000	0	7,575,000	800,000	7,675,000	7,075,000	7,075,000	7,075,000	7,075,000	7,075,000
6000 General "O" Type Revenue Sources	0	400,000	0	400,000	0	275,000	400,000	400,000	400,000	400,000	400,000
6010 Super Can Program	375,004	150,000	0	150,000	200,000	75,000	150,000	150,000	150,000	150,000	150,000
6072 District Recycle Program	0	325,000	0	325,000	0	325,000	325,000	325,000	325,000	325,000	325,000
6082 Solid Waste Disposal Fee Fund	2,802,511	4,600,000	0	4,600,000	600,000	4,600,000	4,600,000	4,600,000	4,600,000	4,600,000	4,600,000
6591 Clean City Fund	0	2,100,000	0	2,100,000	0	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Department of Motor Vehicles (KVO)	3,478,223	9,525,000	0	9,525,000	0	10,014,242	10,116,000	10,525,000	10,525,000	10,525,000	10,525,000
6000 General "O" Type Revenue Sources	0	4,200,000	0	4,200,000	0	4,230,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
6100 Fee - Out-of-State Vehicle Registration	0	325,000	0	325,000	0	325,000	325,000	325,000	325,000	325,000	325,000
6258 Motor Vehicle Inspection Station	3,478,223	5,000,000	0	5,000,000	0	5,459,242	5,591,000	6,000,000	6,000,000	6,000,000	6,000,000
D.C. Taxicab Commission (TCO)	2,658,817	7,269,714	0	7,269,714	0	7,299,000	7,299,000	7,299,000	7,299,000	7,299,000	7,299,000
2100 Justice Department Fingerprints	0	69,714	0	69,714	0	99,000	99,000	99,000	99,000	99,000	99,000
2200 Taxicab Assessment Act	58,226	0	0	0	0	0	0	0	0	0	0
2400 Public Vehicles for Hire Consumer Service	2,600,591	7,200,000	0	7,200,000	0	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000
Sub-total: Public Works	74,756,917	144,411,409	18,965,057	163,376,466	14,371,503	141,838,881	141,823,242	141,743,581	141,743,581	141,068,142	141,068,142
G. Financing and Other											
DSO 6462 Public Space Rental Fees for Debt Service	0	29,918,000	0	29,918,000	0	5,114,000	5,319,000	5,531,000	5,753,000	5,753,000	5,753,000
PAO 0654 Storm Water Permit Review - Paygo	0	1,750,000	0	1,750,000	0	4,500,000	0	0	0	0	0
PAO 0670 Anacostia River Clean Up Fund	0	500,000	0	500,000	0	500,000	0	0	0	0	0
PAO 6330 Local Transportation Revenue (ROW) - Paygo	0	22,486,729	0	22,486,729	0	46,016,602	42,580,017	41,363,092	40,004,359	40,004,359	40,004,359
PAO 6909 Transportation Infrastructure Mitigation - Paygo	0	1,154,085	0	1,154,085	0	0	0	0	0	0	0
K20 6330 Transfer Dedicated Capital Revenues (ROW)	0	14,954,032	0	14,954,032	0	0	3,436,585	4,653,510	6,012,243	6,012,243	6,012,243
Sub-total: Financing and Other	0	70,762,846	0	70,762,846	0	56,130,602	51,335,602	51,547,602	51,547,602	51,769,602	51,769,602
District-Wide Total	283,006,827	544,873,947	67,177,883	612,051,830	49,995,755	583,491,716	524,407,713	531,678,212	533,160,552	533,160,552	533,160,552

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2016

TAX	DESCRIPTION	RATE	FY 2014 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has four property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes Class 2 – commercial property Class 3 – vacant real property Class 4 – blighted real 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 \$69,100 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 = \$5.00 per \$100 of assessed value</p> <p>Class 4 = \$10.00 per \$100 of assessed value</p>	<p>\$1,985,426</p> <p>Amount is net of \$30,135 Tax Increment Financing (TIF/PILOT) transfer.</p>
PERSONAL PROPERTY TAX	<p>Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures.</p> <p>DC Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Note: The first \$225,000 of taxable value is excluded from tax.</p>	<p>\$55,413</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>A five-tier rate structure is presently in effect:</p> <p>5.75% – General rate for tangible personal property and selected services</p> <p>10% – Restaurant meals, liquor for consumption off and 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% – Tobacco products, other than cigarettes, premium cigars or pipe tobacco. This includes any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff.</p> <p>14.5% – Hotels (transient accommodations)</p> <p>18% – Parking motor vehicles in commercial lots</p> <p>Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations.</p> <p>Note: The 18% parking in commercial lots tax is dedicated to WMATA</p> <p>Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p> <p>Note: Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy DC Fund.</p>	<p>\$958,158</p> <p>Amount is net of transfers to: the Convention Center (\$105,451), the Tax Increment Financing (TIF) Fund (\$21,239), the Ballpark Revenue Fund (\$16,319), WMATA (\$65,350), Healthy Schools Fund (\$4,266), ABRA (\$1,170)</p>

TAX	DESCRIPTION	RATE	FY 2014 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	\$6,234
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.	\$0.143 per cigarette (\$2.86 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a \$0.36 per pack surtax in lieu of a retail sales tax (for packs of 20 or fewer cigarettes). For more than 20 per pack, the surtax will be incrementally increased by \$0.18 per each cigarette above 20. \$0.75 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	\$33,205
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.	\$47,578
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 \$40,000 < \$60,000 = \$2,200 + 7.0% of excess above \$40,000 \$60,000 < \$350,000 = \$3,600 + 8.5% of excess above \$60,000 More than \$350,000 = \$28,250 + 8.95% of excess above \$350,000 Note: Excludes Social Security income and maximum \$3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	\$1,679,173
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.	9.4% of taxable income \$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million	\$280,186

TAX	DESCRIPTION	RATE	FY 2014 REVENUE (\$ in thousands)
UNINCORPORATED BUSINESS FRANCHISE TAX	<p>Tax on the net income of unincorporated businesses with gross receipts more than \$12,000. A 30% salary allowance for owners and a \$5,000 exemption are deductible from net income to arrive at taxable income.</p> <p>A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt.</p> <p>DC Code Citation: Title 47, Chapter 18.</p>	<p>9.4% of taxable income</p> <p>\$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million</p>	\$135,395
PUBLIC UTILITY TAX	<p>The tax is imposed on the gross receipts of telephone, television, and radio companies, and on the units delivered to customers of natural gas, electricity, and heating oil.</p> <p><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 \$0.07777 per therm – nonresidential</p> <p>Electric distribution utilities: \$0.0070 per kilowatt hour – residential \$0.0077 per kilowatt hour – nonresidential</p> <p>Note: The additional surcharges on non-residential customers are dedicated to the Ballpark Revenue Fund.</p>	<p>\$137,070</p> <p>Amount is net of \$8,603 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>\$50,347</p> <p>Amount is net of \$2,173 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 31; Title 47, Chapter 26.</i></p>	<p>2.0% on policy and membership fees and net premium receipts; 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09).</p> <p>Note: The 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs is currently dedicated to the Healthy DC Fund.</p>	<p>\$62,497</p> <p>Amount is net of \$34,695 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>	\$32,123

TAX	DESCRIPTION	RATE	FY 2014 REVENUE (\$ in thousands)
DEED RECORDATION TAX	<p>Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property.</p> <p><i>D.C. Code Citation: Title 42, Chapter 11.</i></p>	<p>1.45% of consideration or fair market value</p> <p>Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$176,953</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$31,227).</p>
DEED TRANSFER TAX	<p>Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed.</p> <p><i>D.C. Code Citation: Title 47, Chapter 9.</i></p>	<p>1.45% of consideration or fair market value</p> <p>Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$129,098</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$22,782).</p>
CO-OP RECORDATION	<p>Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax.</p> <p><i>DC Code Citation: Title 42, Chapter 11.</i></p>	<p>2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than \$400,000, the rate of the tax is 2.2%.</p>	<p>\$5,201</p>
ECONOMIC INTEREST TAX	<p>This tax is triggered by either one of the following two elements:</p> <p>(1) 80% or more of the assets of a corporation consist of real property located in the District of Columbia; or</p> <p>(2) More than 50% of the gross receipts of the entity are derived from ownership or disposition of real property in DC.</p> <p>The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation.</p> <p><i>DC Code Citation: Title 42, Chapter 11.</i></p>	<p>2.9% of consideration or fair market value</p>	<p>\$25,970</p>
PUBLIC SPACE RENTAL	<p>Tax on the commercial use of publicly owned property between the property line and the street.</p> <p><i>D.C. Code Citation: Title 10, Chapter 11.</i></p>	<p>Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank</p>	<p>\$33,197</p> <p>Amount is net of transfers to DDOT Enterprise Fund (\$500)</p>

TAX	DESCRIPTION	RATE	FY 2014 REVENUE (\$ in thousands)
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District. D.C. Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue. Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	\$0 Amount is net of \$13,774 Nursing Facility Quality of Care Fund transfer
BALLPARK FEE	A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts. D.C. Code Citation: Title 47, Chapter 27B.	Ballpark Fee Schedule: District gross receipts \$5 million - \$8 million = \$5,500 District gross receipts \$8 million - \$12 million = \$10,800 District gross receipts \$12 million - \$16 million = \$14,000 District gross receipts over \$16 million = \$16,500 Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.	\$0 Amount is net of \$34,133 Ballpark Revenue Fund transfer.
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles. DC Code Citation: Title 47, Chapter 23	\$0.235 per gallon Note: All revenue from this tax is dedicated to the Highway Trust Fund.	\$0 Amount is net of \$22,961 Highway Trust Fund transfer.
HOSPITAL BED TAX AND HOSPITAL PROVIDER FEE	An assessment on hospitals operating in the District. DC Code Citation: Title 44, Chapter 6A	\$3,788 per licensed bed for FYs 2012-2014 Note: All revenue from this tax is dedicated to the Hospital Fund.	\$0 Amount is net of \$14,098 transfer to Hospital Fund and \$17,837 transfer to Hospital Provider Fee Fund.
ICF-IDD ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for individuals with intellectual or developmental disabilities (ICF-IDD) in the District. DC Code Citation: Title 47, Chapter 12D	5.5% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	\$0 Amount is net of \$4,938 transfer to Stevie Sellows.
HMSC CONTRIBUTION	Hospital and medical services corporations (HMSCs) are allowed to make a \$5 million annual payment in lieu of community reinvestment. DC Code Citation: Title 31, Chapter 35	\$5 million annual payment Note: All revenue from this tax is dedicated to the Healthy DC and Health Care Expansion Fund. The agreement provides for a total of \$25 million in contributions. A final \$5 million contribution will be made in FY 2014.	\$0 Amount is net of \$5,000 transfer to Healthy DC Fund.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2014