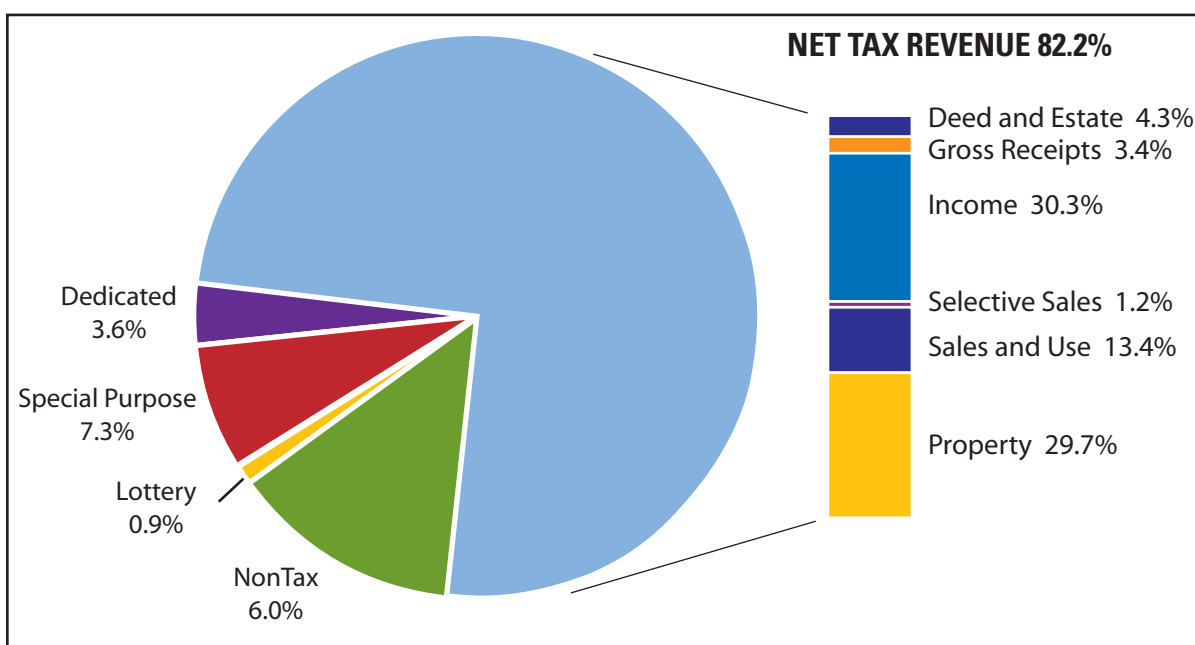


Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2015



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2014 to FY 2018. The chapter is divided into five broad sections:

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

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

Summary

The FY 2014 baseline estimate of \$6.33 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$131.0 million (2.1%) greater than FY 2013 revenue. (See Table 3-1.) The \$6.69 billion estimate for FY 2015 is an increase of \$356.6 million (5.6%) from FY 2014. Including dedicated and special purpose revenues and policy initiatives, total FY 2014 general fund revenue in the financial plan is \$7.13 billion, \$190.0 million more than in FY 2013 and \$7.51 billion in FY 2015, \$384.5 million more than FY 2014.

Various policy initiatives increase general fund revenue in FY 2015 by \$2.5 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 2013-2018

(Dollars in Thousands)

Type of Revenue	FY 2013 Actual	FY 2014 Revised	FY 2015 Original	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Local Fund - Baseline	6,203,028	6,334,067	6,690,710	6,896,294	7,119,545	7,276,210
<i>Level change</i>		131,039	356,643	205,584	223,251	156,665
<i>% Change Annual</i>		2.1%	5.6%	3.1%	3.2%	2.2%
Taxes	5,668,664	5,877,178	6,171,593	6,387,145	6,611,492	6,774,555
General Purpose Non-Tax Revenues	466,050	396,708	453,117	442,149	440,053	433,655
Transfer from Lottery	68,314	60,181	66,000	67,000	68,000	68,000
Dedicated/Special Purpose - Baseline	733,061	792,041	817,405	792,291	799,874	868,500
<i>Level Change</i>		58,981	25,363	-25,113	7,583	68,626
<i>% Change Annual</i>		8.0%	3.2%	-3.1%	1.0%	8.6%
Dedicated Taxes	263,918	292,503	269,364	276,155	283,101	350,587
Special Purpose (O-Type) Revenues	469,143	499,539	548,040	516,136	516,773	517,913
Total Revenue - Baseline	6,936,089	7,126,108	7,508,115	7,688,585	7,919,419	8,144,710
<i>Level Change</i>		190,020	382,006	180,471	230,834	225,291
<i>% Change Annual</i>		2.7%	5.4%	2.4%	3.0%	2.8%
Revenue Policy Proposals		-	2,451	5,348	3,835	6,776
Total Revenue with Proposals	6,936,089	7,126,108	7,510,565	7,693,933	7,923,255	8,151,486
<i>Level Change</i>		190,020	384,457	183,367	229,322	228,231
<i>% Change Annual</i>		2.7%	5.4%	2.4%	3.0%	2.9%
<i>Addendum: Dedicated Tax Revenue to Enterprise Funds</i>	167,904	165,441	172,692	173,895	177,392	192,814

The Economic Outlook

Against a background of a steadily improving national economy, this forecast assumes that the District's economy will also continue to grow, adding both jobs and people over the period of the financial plan. Some significant measures to reduce federal spending are, however, expected to be in effect during the period of the financial plan, with the severity of their impact diminishing over time.

Over the past year, employment located in D.C. has slowed, and commercial office vacancies have risen slightly while rents have weakened. Employment prospects are expected to improve in FY 2015 and beyond as growth in the private sector strengthens.

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 (2008 to 2013) the District's population has grown by 62,213 (11.4%), an increase that has averaged more than 1,000 net new residents per month over this time. Natural increase (births minus deaths) now accounts for about one third of the population gain.

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 27 percent of all jobs located in the District of Columbia and 32 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.

In 2013 Congress enacted legislation resolving certain short-term federal budget and fiscal matters: The Bipartisan Budget Act of 2013 set limits for FY 2014 and FY 2015 for defense and non-defense discretionary federal spending; the Consolidated Appropriations Act of 2014 appropriated funds for the balance of the fiscal year; and the debt limit has been raised until March 2015. Sufficient detail is not yet available concerning all the ramifications of these laws for the District of Columbia, but it is likely to be of benefit in two ways—first, relaxation of some of the most stringent federal spending restrictions, and second, reduction in fiscal policy uncertainty that may have contributed to the economic slowdown in the District.

Still, federal austerity remains a continuing factor affecting the District's economy. While more federal spending has been approved for FY 2014 (a 2.9% increase in domestic discretionary spending over the FY 2013 level) there is almost no additional growth for FY 2015 and FY 2016. Domestic discretionary spending in FY 2016 will be less than it was in FY 2012.

National Economy

The fundamentals underlying the national economy continue to improve. National forecasts expect growth in FY 2014 and FY 2015 to exceed that of FY 2013.

- Since the official end of the U.S. recession in June 2009, real GDP has increased in 17 of the past 19 quarters. For the entire 2013 fiscal year the growth rate averaged 1.7 percent. For the first half of FY 2014 growth has averaged 2.3 percent.
- U.S. employment added 2.2 million jobs (1.6%) from April 2013 to April 2014, and has about returned to the level of employment that existed before the recession began in December 2007. Currently, all growth in national employment is in the private sector.
- The U.S. unemployment rate (seasonally adjusted) fell to 6.3 percent in April 2014. One year earlier the rate was 7.5 percent.
- U.S. Personal Income in the March 2014 quarter was 3.2 percent above a year ago.
- The Standard & Poor's 500 stock market index in April 2014 was 2.3 percent above its level three months ago, and 18.7 percent more than a year ago.
- In the three-month period ending April 2014, wage and salary jobs in the Washington metropolitan area grew by 5,467 (0.2%) compared to a year earlier. All of the net increase was in the private sector. The rate of growth of metropolitan area employment has been below the U.S. average for most of the last two years.

- The metropolitan area unemployment rate was 4.5 percent in April (not seasonally adjusted), down from 5.1 percent a year earlier.
- In May 2014, the consensus of fifty economists contributing to the Blue Chip Economic Indicators continued to forecast slow, steady growth in real GDP. Growth in real GDP in FY 2014 is expected to be 2.4 percent (up from 1.7 percent in FY 2013), and nominal growth is 4.0 percent. For FY 2015, the real and nominal growth rates are expected to rise to 2.9 percent and 4.9 percent, respectively. Two economic forecasting services, IHS Global Insight and Moody's Economy.com, anticipate that the annual growth rate in real GDP in FY 2015 will be 2.7 percent and 3.6 percent, respectively.

The District of Columbia Economy

Highlights of recent trends in the D.C. economy include slowing job growth, increases in population and a strong housing market.

- In the three months ending April 2014, there were 3,600 more wage and salary jobs located in the District than a year earlier. Of particular note, there were 5,900 fewer federal government jobs in April than there were a year earlier. Private sector growth continues-- it was 8,500 (1.7%) higher in April over a year ago. Seasonally adjusted employment in April was about the same as it was in October.
- Based on the current Bureau of Labor Statistics data, District resident employment in the three months ending April 2014 was 532 (0.2%) less than a year earlier.
- The April unemployment rate fell to 7.5 percent (seasonally adjusted rate), a decrease from 8.5 percent a year ago.
- Wages earned in the District of Columbia grew 0.6 percent in the December 2013 quarter compared to the same quarter a year ago. D.C. personal income was 1.1 percent higher. As D.C.'s population has grown a greater share of income earned in the District is retained here.
- Home sale prices generally continue to show significant gains. Single family sales for the three-month period ending April 2014 were down 5.8 percent from a year ago, but there was a 10.5 percent increase in the average selling price. Condominium sales were up 4.8 percent and the average price was 5.0 percent higher. The value of settled contracts for home sales for the three-month period ending April was 6.3 percent more than a year ago.
- Occupied commercial office space in March 2014 was up by 0.2 percent from a year ago, and the vacancy rate rose slightly over the past year to 13.0 percent from 11.9 percent. Effective rents continued to edge downward over the past year.
- Hotel room-days sold for the three months ending April 2014 were 1.5 percent below the prior year, and hotel room revenues were also down by 1.5 percent.

Economic Forecast for D.C.

The economic forecasting services IHS Global Insight and Moody's Economy.com have somewhat different views of the near-term outlook for employment, population and income in the District of Columbia, but they both assume that growth rates of employment and Personal Income will be higher in FY 2015 than in either FY 2013 or 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 and the hospitality sector will be the largest sources of job growth, (3) employment growth in the education and health sector will be much slower in FY 2014 and FY 2015 than it was in FY 2013 and in each of the seven 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 begin to slow down.

Advisory Groups

In January and early February 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 becoming more of a place to live than a place to work with D.C. residents gaining jobs in the District as well as in the suburbs.
- 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 is likely to 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

Based on the expectation of an improving national economy, on federal spending constraints, on forecasts from IHS Global Insight and Moody's economy.com, and on comments from the Advisory Groups, the economic assumptions for the February revenue estimate 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 2014 and FY 2015, respectively, are projected to be 2.3 percent and 4.7 percent. Real GDP-DC, adjusted for inflation, is expected to grow 0.5 percent in FY 2014 and 2.7 percent in FY 2015.
- **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 3.7 percent in FY 2014, and 4.7 percent in FY 2015. 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 2014 is expected to show a net increase of 3,400 (0.5%) and 7,500 (1.0%) in FY 2015.

- **Resident employment.** In FY 2014, the D.C. labor force is expected to increase by 1,800 (0.5%) and rise by 3,800 (1.0%) in FY 2015. Resident employment is expected to rise by 3,400 (1.0%) in FY 2014. For FY 2015, it is forecast to rise by 4,700 (1.4%) as the unemployment rate falls to 7.4 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 9.0 percent in FY 2014, with prices increasing by 8.0 percent. Sales then decrease by 1.1 percent in FY 2015, with a 5.7 percent rise in average prices.
- **Inflation.** The Financial Plan assumes that the D.C. Consumer Price Index will rise 1.9 percent in FY 2014 and 2.2 percent in FY 2015. The rate in FY 2013 was 1.5 percent.
- **Households and population.** The Financial Plan assumes estimated households in FY 2014 of 286,000, up 4,000 (1.4%) from FY 2013, and 289,200 in FY 2015 (an increase of another 3,200 or 1.1%). Population rises by 11,900 in FY 2014 to 655,200; in FY 2015 it reaches 665,300.

Looking further ahead to FY 2016 to FY 2018, 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 moderated by restraints in federal expenditures. By FY 2016 through FY 2018 growth in nominal GDP-DC is expected to average about 4.6% per year and personal income will also increase at about that rate; close to 7,200 additional jobs will be added each year. Inflation is expected to rise to 2.4 percent per year, and interest rates also rise (to a 4.6% rate for 10-year Treasury securities in 2018). The stock market is expected to grow at a steady, moderate pace (a gain of about 8.5% over the 3-year period). In the years 2016 through 2018, 8,157 new housing starts are anticipated, and an additional 6,800 households are expected. In this period the number of housing sales is expected to decline slightly, while average prices rise at a rate a little more than the rise in Personal Income.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, FY 2012 – FY 2018

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Estimate
Gross State Product (nominal, billions of \$)	109.28	111.13	113.64	119.00	124.43	130.35	136.27
	2.6%	1.7%	2.3%	4.7%	4.6%	4.8%	4.5%
Personal Income (billions of \$)	46.87	48.12	49.90	52.24	54.73	57.17	59.70
	3.5%	2.7%	3.7%	4.7%	4.8%	4.5%	4.4%
Wages and Salaries of D.C. Residents (billions of \$)	24.3	25.1	25.7	26.9	28.0	29.2	30.4
	3.6%	3.0%	2.7%	4.3%	4.4%	4.3%	4.1%
Population (thousands)	630.0	643.3	655.2	665.3	674.0	681.5	687.7
	2.2%	2.1%	1.8%	1.5%	1.3%	1.1%	0.9%
Households (thousands)	277.3	282.0	286.0	289.2	292.3	294.5	296.0
	1.8%	1.7%	1.4%	1.1%	1.1%	0.8%	0.5%
At-Place Employment (thousands)	730.0	733.6	737.0	744.5	752.8	760.5	766.2
	0.9%	0.5%	0.5%	1.0%	1.1%	1.0%	0.8%
Civilian Labor Force (thousands)	356.6	370.0	371.8	375.6	379.4	382.0	383.6
	2.7%	3.8%	0.5%	1.0%	1.0%	0.7%	0.4%
Resident Employment (thousands)	323.5	338.3	341.7	346.4	351.4	355.5	357.9
	3.7%	4.6%	1.0%	1.4%	1.5%	1.2%	0.7%
Unemployment Rate (%)	9.3	8.6	8.1	7.4	7.3	7.0	6.6
Housing Starts	3,471	3,563	2,479	2,741	2,746	2,687	2,724
Housing Stock (thousands)	302.7	308.6	312.8	316.1	319.5	322.7	326.3
	1.4%	1.9%	1.4%	1.1%	1.1%	1.0%	1.1%
Sale of Housing Units	6,347	7,466	8,140	8,050	7,647	7,418	7,344
	1.2%	17.6%	9.0%	-1.1%	-5.0%	-3.0%	-1.0%
Average Housing Price (thousands of \$)	630.1	712.8	769.8	813.6	860.5	907.6	965.3
	4.8%	13.1%	8.0%	5.7%	5.8%	5.5%	6.4%
Washington Area CPI (% change from prior year)	1.9	1.5	1.9	2.2	2.2	2.2	2.4
Interest Rate on 10-year Treasury Notes (%)	1.9	2.1	3.0	3.6	4.3	4.7	4.6
Change in S&P 500 Index of Common Stock (%)*	15.7%	24.7%	2.4%	3.0%	2.5%	2.7%	3.1%

* Change in S&P 500 Index of Common Stock is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. (For example, the value in FY 2013 is the percent change from CY 2012.4 to CY 2013.4)

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 (January 2014) and Moody's Economy.com (January 2014); forecasts of the national economy prepared by the Congressional Budget Office (February 2014) and Blue Chip Economic Indicators (January 2014); BLS labor market information from December 2013; the Census Bureau estimates of the D.C. population (2013); Bureau of Economic Analysis estimates of D.C. Personal Income (September 2013); Metropolitan Regional Information System (MRIS) D.C. home sales data (December 2013), 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. (December 2013); and Reis information on apartment buildings in D.C. (September 2013).

Risks

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

On the downside, events in the national or international arenas that could affect D.C. revenues include a slowing down or reversal of national economic growth, drop in the stock market or 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 or Central Asia.

Some of the downside risks are more local to the District of Columbia:

- Property assessment appeals could be higher than anticipated given that assessments are forecast to grow at a strong rate.
- Inclement weather has also introduced some uncertainty in the first quarter revenues collections data.
- Traffic fines continue to be impacted by implementation delays which are difficult to forecast.

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 upside, 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.
- Higher assessed property values due to new construction coming on the assessment rolls and/or lower capitalization rates.
- Higher revenues due to audits, settlements and other one-time adjustments that are not reflected in the revenue estimates. The forecast does not incorporate an estimated \$60 million settlement with online travel companies as the timing of any payments remains uncertain.

According to the U.S. Census Bureau, D.C.'s population grew to 632,323 in July 2012, an increase of 13,303 (2.2%) from the prior year. Over the past five years the District has gained 57,919 (10.1%) additional residents. 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.

REVENUES

General Fund

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 2014 to FY 2018, along with actual FY 2013 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 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Real Property	1,914,840	2,014,176	2,178,478	2,257,595	2,334,390	2,414,757
<i>Transfer to TIF/Pilot</i>	<i>(27,986)</i>	<i>(43,209)</i>	<i>(43,131)</i>	<i>(44,098)</i>	<i>(38,493)</i>	<i>(49,075)</i>
Real Property (net)	1,886,854	1,970,967	2,135,347	2,213,497	2,295,897	2,365,682
Personal Property	54,878	56,410	56,974	57,544	58,119	58,700
Public Space Rental	33,370	34,512	34,339	34,339	34,339	34,339
<i>Transfer to DDOT Enterprise Fund</i>	-	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>
Public Space Rental (net)	33,370	34,012	33,839	33,839	33,839	33,839
Total Property (net)	1,975,102	2,061,389	2,226,160	2,304,880	2,387,855	2,458,221
General Sales	1,137,892	1,189,618	1,237,076	1,282,117	1,326,068	1,375,895
<i>Transfer to Convention Center Fund</i>	<i>(104,108)</i>	<i>(107,752)</i>	<i>(111,719)</i>	<i>(115,931)</i>	<i>(119,952)</i>	<i>(124,054)</i>
<i>Transfer to TIF</i>	<i>(37,506)</i>	<i>(34,950)</i>	<i>(38,211)</i>	<i>(35,722)</i>	<i>(40,393)</i>	<i>(42,361)</i>
<i>Transfer to Arts and Humanities Enterprise Fund</i>	-	-	-	-	-	<i>(57,655)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(15,408)</i>	<i>(13,000)</i>	<i>(13,398)</i>	<i>(13,844)</i>	<i>(14,330)</i>	<i>(14,330)</i>
<i>Transfer to Healthy D.C. and Health Care Expansion Fund</i>	-	<i>(106)</i>	<i>(214)</i>	<i>(428)</i>	<i>(854)</i>	<i>(854)</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>(62,268)</i>	<i>(62,268)</i>	<i>(62,686)</i>	<i>(62,888)</i>	<i>(63,000)</i>	<i>(63,000)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,502)</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>(460)</i>	<i>(460)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
General Sales (net)	913,640	966,816	1,005,412	1,047,868	1,082,103	1,068,205
Alcohol	5,945	6,153	6,381	6,621	6,851	7,085
Cigarette	33,991	33,400	32,832	32,266	31,710	31,164
<i>Transfer to Smoking Cessation Fund</i>						<i>(3,116)</i>
Cigarette (net)	33,991	33,400	32,832	32,266	31,710	28,048
Motor Vehicle	46,584	47,705	48,898	50,365	52,127	53,952
Motor Fuel Tax	22,391	22,391	22,167	21,945	21,726	21,509
<i>Transfer to Highway Trust Fund</i>	<i>(22,391)</i>	<i>(22,391)</i>	<i>(22,167)</i>	<i>(21,945)</i>	<i>(21,726)</i>	<i>(21,509)</i>
Total Sales (net)	1,000,160	1,054,074	1,093,523	1,137,120	1,172,791	1,157,290
Individual Income	1,640,899	1,721,218	1,780,192	1,843,835	1,915,117	1,991,157
Corporate Franchise	298,983	315,760	326,037	334,459	346,627	352,609
Unincorporated Business Franchise	154,297	159,092	168,761	174,232	180,571	188,551
Total Income	2,094,179	2,196,070	2,274,990	2,352,526	2,442,315	2,532,317
Public Utility	142,452	147,677	151,018	156,233	161,631	166,952
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,653)</i>	<i>(9,034)</i>	<i>(9,161)</i>	<i>(9,479)</i>	<i>(9,808)</i>	<i>(10,133)</i>
Public Utility (net)	133,799	138,643	141,857	146,754	151,823	156,819
Toll Telecommunications	56,761	59,295	60,132	62,219	64,379	66,509
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,233)</i>	<i>(2,278)</i>	<i>(2,310)</i>	<i>(2,390)</i>	<i>(2,473)</i>	<i>(2,555)</i>
Toll Telecommunications (net)	54,528	57,017	57,822	59,829	61,906	63,954

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Insurance Premiums	77,549	87,353	91,880	93,181	90,802	93,926
<i>Transfer to Healthy D.C. and Health Care Expansion Fund</i>	<i>(25,629)</i>	<i>(34,695)</i>	<i>(38,167)</i>	<i>(40,559)</i>	<i>(43,162)</i>	<i>(45,995)</i>
Insurance Premiums (net)	51,920	52,658	53,713	52,622	47,640	47,931
Healthcare Provider Tax	15,117	14,114	15,117	15,117	15,117	15,117
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(15,117)</i>	<i>(14,114)</i>	<i>(15,117)</i>	<i>(15,117)</i>	<i>(15,117)</i>	<i>(15,117)</i>
Ballpark Fee	29,234	25,251	26,059	26,125	27,248	27,793
<i>Transfer to Ballpark Revenue Fund</i>	<i>(29,234)</i>	<i>(25,251)</i>	<i>(26,059)</i>	<i>(26,125)</i>	<i>(27,248)</i>	<i>(27,793)</i>
Hospital Bed Tax and Hospital Provider Fee	15,156	27,915	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>(15,156)</i>	<i>(27,915)</i>	-	-	-	-
ICF-IDD Assessment	2,622	5,202	5,519	5,519	5,519	5,519
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(2,622)</i>	<i>(5,202)</i>	<i>(5,519)</i>	<i>(5,519)</i>	<i>(5,519)</i>	<i>(5,519)</i>
Care First Contribution	5,000	5,000	-	-	-	-
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(5,000)</i>	<i>(5,000)</i>	-	-	-	-
Total Gross Receipts (net)	240,247	248,318	253,392	259,205	261,369	268,704
Estate	39,700	39,700	39,700	39,700	39,700	39,700
Deed Recordation	208,568	178,571	189,824	197,796	207,488	215,995
<i>Transfer to HPTF</i>	<i>(30,616)</i>	<i>(26,636)</i>	<i>(28,474)</i>	<i>(29,669)</i>	<i>(31,123)</i>	<i>(32,399)</i>
Deed Recordation (net)	177,952	151,935	161,350	168,127	176,365	183,596
Deed Transfer	152,889	126,113	131,914	136,003	142,395	146,667
<i>Transfer to HPTF</i>	<i>(22,933)</i>	<i>(18,917)</i>	<i>(19,787)</i>	<i>(20,400)</i>	<i>(21,359)</i>	<i>(22,000)</i>
Deed Transfer (net)	129,956	107,196	112,127	115,603	121,036	124,667
Co-op Recordation	5,553	5,496	5,551	5,607	5,663	5,663
Economic Interests	5,815	13,000	4,800	4,377	4,398	4,398
Total Other Taxes (net)	358,976	317,327	323,528	333,414	347,162	358,024
TOTAL TAXES NET OF DEDICATED TAXES	5,668,664	5,877,178	6,171,593	6,387,145	6,611,492	6,774,555
Licenses and Permits	78,857	73,434	74,156	74,912	75,707	76,542
Fines and Forfeits	145,509	174,958	226,348	215,709	205,626	200,875
Charges for Services	75,416	64,909	68,774	66,648	70,031	70,031
Miscellaneous	166,268	83,407	83,839	84,880	88,689	86,207
TOTAL NON-TAX	466,050	396,708	453,117	442,149	440,053	433,655
Lottery	68,314	60,181	66,000	67,000	68,000	68,000
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	6,203,028	6,334,067	6,690,710	6,896,294	7,119,545	7,276,210

LOCAL FUND

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Real Property	1,914,840	2,014,176	2,178,478	2,257,595	2,334,390	2,414,757
Transfer to TIF/Pilot	(27,986)	(43,209)	(43,131)	(44,098)	(38,493)	(49,075)
Real Property (net)	1,886,854	1,970,967	2,135,347	2,213,497	2,295,897	2,365,682
Personal Property	54,878	56,410	56,974	57,544	58,119	58,700
Public Space Rental	33,370	34,512	34,339	34,339	34,339	34,339
Transfer to DDOT Enterprise Fund	-	(500)	(500)	(500)	(500)	(500)
Public Space Rental (net)	33,370	34,012	33,839	33,839	33,839	33,839
Total Property Taxes (net)	1,975,102	2,061,389	2,226,160	2,304,880	2,387,855	2,458,221
Policy Proposals	-	-	(4,872)	(1,825)	(1,777)	(1,720)

Real-Property Tax

In FY 2013, \$1.915 billion was collected before dedicated distributions; a 5.1 percent increase from FY 2012. The increase in collections was driven primarily by a 7.2 percent increase in the growth rate of commercial property (Class 2) collections compared to 2012 collections. Class 2 collections account for approximately 67 percent of total real property tax collections. Total residential (Class 1) collections grew by a more moderate 2.1 percent. Class 1 tax collections account for approximately 31 percent of total real property tax collections. The growth rate in tax collections for Class 1 in FY 2013 outpaced growth in assessed values which increased by a moderate 0.9 percent, reflecting the lingering effects of the national housing collapse and recession. The assessment cap policy for homestead properties caused the tax liability for a significant number of homesteads to increase 10 percent annually, even though the respective home values did not grow as much.

Residential Property. The national housing crisis and recession caused total residential property values to fall from \$88.0 billion in FY 2009 to \$83.3 billion in FY 2011, a 5.3 percent decline. Housing prices began to stabilize in FY 2012 and FY 2013 and have more recently begun to rebound at a strong pace. This is expected to result in an uptick in Class 1 tax collections, which are forecast to experience robust growth of 5.2 percent annually from FY 2014 to FY 2018.

Commercial Property. Class 2 assessment values for FY 2013 increased to \$71.8 billion, a 6.9 percent increase over the previous year and surpassing the previous peak level of \$69.0 billion in 2009. Class 2 assessments are expected to continue to grow at a strong pace in the near term averaging growth of more than 7 percent annually in FY 2014 and FY 2015. 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 3.5 percent annually from FY 2015 to 2018.

Taking these factors into consideration, overall property tax collections are expected to average near term growth of 6.7 percent in FY 2014 and FY 2015, before moderating to 3.5 percent average annual growth in the outyears.

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 2014, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 10.5 percent.

Transfer to Tax Increment Financing (TIF) Fund. In FY 2014, a net amount of \$43.2 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will be \$43.1 million in FY 2015 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 2013, gross total personal property tax collections totaled \$54.9 million. Based on national and regional economic indicators that 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 \$56.4 million in FY 2014. Total gross personal property tax collections are expected to grow at an annual average rate of approximately 1.0 percent per annum for FY 2015 to FY 2018.

Public Space Rental

In FY 2013, revenue from public space rentals amounted to \$33.4 million, a 2.7 percent increase over the previous year. Collections are expected to increase by 3.4 percent to \$34.5 million in FY 2014. Revenue from public space rentals are expected remain approximately \$34.3 million annually from FY 2015 to FY 2018.

Transfer to District Department of Transportation (DDOT). Beginning in FY 2014, DDOT will be 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

- BSA Subtitle (VI)(A) - Vault Rentals - Fuel Tanks
- BSA Subtitle (VII)(C) - Urban Institute Tax Rebate
- BSA Subtitle (VII)(F) - Senior Citizen Tax Relief: Interest-Free Real Property Tax Deferral
- BSA Subtitle (VII)(G) - Whitman-Walker Clinic Tax Rebate
- BSA Subtitle (VII)(K) - Modifications to District's Tax Sale Process
- BSA Subtitle (VII)(S) - Make Howard Town Center Tax Abatement Subject to Appropriations
- BSA Subtitle (VII)(V) - United House of Prayer for All People Property Tax Relief
- BSA Subtitle (VII)(W) - Meridian International Center Real Property Tax Exemption
- BSA Subtitle (VII)(X) - Scottish Rite Temple Real Property Tax Exemption
- BSA Subtitle (VII)(Y) - American Academy of Achievement Real Property Tax Exemption
- Real Property Tax Billing Improvements

General Sales and Use Taxes

In FY 2013, sales and use tax collections before dedicated distributions totaled \$1.14 billion, an increase of 2.4 percent from FY 2012. This moderate growth rate reflected a weakening in economic conditions, particularly during the latter part of FY 2013. The forecast for FY 2014 assumes a rebound from last year based on stronger economic growth and less uncertainty surrounding the federal budget. Sales tax revenues before dedications are projected to grow by 4.5 percent to \$1.19 billion in FY 2014. This includes the effects of a tax rate change on general sales from 6.0 percent in FY 2013 to 5.75 percent in FY 2014. Growth rates, excluding policy proposals, from FY 2015 to FY 2018 are estimated to average 3.7 percent annually, in line with forecast growth in personal income.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
General Sales	1,137,892	1,189,618	1,237,076	1,282,117	1,326,068	1,375,895
<i>Transfer to Convention Center Fund</i>	<i>(104,108)</i>	<i>(107,752)</i>	<i>(111,719)</i>	<i>(115,931)</i>	<i>(119,952)</i>	<i>(124,054)</i>
<i>Transfer to TIF</i>	<i>(37,506)</i>	<i>(34,950)</i>	<i>(38,211)</i>	<i>(35,722)</i>	<i>(40,393)</i>	<i>(42,361)</i>
<i>Transfer to Arts and Humanities Enterprise Fund</i>	-	-	-	-	-	<i>(57,655)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(15,408)</i>	<i>(13,000)</i>	<i>(13,398)</i>	<i>(13,844)</i>	<i>(14,330)</i>	<i>(14,330)</i>
<i>Transfer to Healthy DC Fund</i>	-	<i>(106)</i>	<i>(214)</i>	<i>(428)</i>	<i>(854)</i>	<i>(854)</i>
<i>Transfer to WMATA Subsidy (parking tax)</i>	<i>(62,268)</i>	<i>(62,268)</i>	<i>(62,686)</i>	<i>(62,888)</i>	<i>(63,000)</i>	<i>(63,000)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,502)</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>(460)</i>	<i>(460)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
General Sales (net)	913,640	966,816	1,005,412	1,047,868	1,082,103	1,068,205
Policy Proposals	-	-	16,200	17,379	17,561	75,399

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2013

(Dollars in Millions)

	Retail	Liquor	Restaurant	Other Tobacco	Parking	Hotel	Other Transfers	Total
Base	7,490	492	3,511	9	346	1,550		
Rate	6.00%	10.0%	10.0%	12.0%	18.0%	14.5%		
General Sales Tax Collections (gross)	449.4	49.2	351.1	1.1	62.3	224.8		1,137.9
<i>Transfer to Convention Center Fund</i>			35.1			69.0		104.1
<i>Transfer to TIF</i>							37.5	37.5
<i>Transfer to Ballpark Revenue Fund</i>							15.4	15.4
<i>Transfer to WMATA Subsidy (parking tax)</i>					62.3			62.3
<i>Transfer to Healthy Schools Fund</i>							4.5	4.5
<i>Transfer to ABRA Program</i>							0.5	0.5
General Sales Taxes to Local Fund	449.4	49.2	316.0	1.1	0.0	155.8	-57.9	913.6

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 — 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 applies mainly to restaurants but also includes rental cars, prepaid telephone cards, tickets sold for baseball games, merchandise at the baseball stadium, tickets sold for events at the Verizon Center and merchandise at the Verizon Center. Except for Verizon Center sales, 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 2013, 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. Arena Stage, Capitol Hill Towers and D.C. USA are expected to be completely paid off in FY 2014.

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 stadium concessions and taxes on food and beverages sold in the stadium.

Transfer to Healthy DC. Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy DC and Health Care Expansion Fund.

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 will be increased to \$1.170 million annually.

Transfer to the Arts and Humanities Enterprise Fund. Starting in FY 2014, an amount up to a maximum of \$22 million, will be transferred to the fund, depending on the difference between the February 2013 revenue estimates and the actual sales tax revenue for the year. Effective in FY 2018, an amount equal to 1/23 of the general sales tax revenue from the CAFR of the previous year, is to be deposited into the fund.

General Sales Tax Policy Proposals:

- Tax Revision Commission Implementation: Unify Taxation of Tobacco Products
- Tax Revision Commission Implementation: Broaden the Sales Tax Base
- Tax Revision Commission Implementation: Establish a Use Tax
- BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Commission on Arts and Humanities

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 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Alcohol	5,945	6,153	6,381	6,621	6,851	7,085
Cigarette	33,991	33,400	32,832	32,266	31,710	31,164
<i>Transfer to Smoking Cessation Fund</i>						<i>(3,116)</i>
Cigarette (net)	33,991	33,400	32,832	32,266	31,710	28,048
Motor Vehicle	46,584	47,705	48,898	50,365	52,127	53,952
Motor Fuel Tax	22,391	22,391	22,167	21,945	21,726	21,509
<i>Transfer to Highway Trust Fund</i>	<i>(22,391)</i>	<i>(22,391)</i>	<i>(22,167)</i>	<i>(21,945)</i>	<i>(21,726)</i>	<i>(21,509)</i>
Total Selective Sales and Excise Taxes (net)	86,520	87,258	88,111	89,252	90,688	89,085
Policy Proposals	-	-	-	-	-	3,116

Alcoholic Beverage

In FY 2013, revenue from the alcoholic beverage tax was \$5.9 million, a 15.1 percent increase over revenue in FY 2012. 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 3.5 percent growth rate to \$6.2 million for FY 2014. The growth rate is projected to be 3.7 percent in FY 2015 and 3.8 percent in FY 2016. The forecast growth rate moderates slightly in FY 2017 and FY 2018 to 3.5 and 3.4 percent respectively.

Cigarette

Revenue in FY 2013 was \$34 million, a 4.5 percent decrease over FY 2012. Cigarette tax collections are expected to decrease by 1.7 percent in FY 2014 to \$33.4 million. The growth rate for FY 2015 through FY 2018 is estimated to be a negative 1.7 percent, reflecting continued decrease in cigarette consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled \$46.6 million in FY 2013, which is a 5.9 percent growth rate over FY 2012. Revenue is projected to increase by 2.4 percent to \$47.7 million in FY 2014, and by 2.5 percent to \$48.9 million in FY 2015. The growth rate is expected to be between 3.0 and 3.5 percent in FY 2016 through FY 2018.

Motor Fuel

Collections for the motor vehicle fuel tax were down slightly from \$22.8 million in FY 2012 to \$22.4 million in FY 2013. 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 current level to \$21.5 million in FY 2018.

Transfer to Highway Trust Fund: Motor fuel excise tax revenues are dedicated to the Highway Trust Fund (HWTF). The HWTF 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:

- BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Smoking Cessation Fund

Income Tax

Table 3-8

Income Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Individual Income	1,640,899	1,721,218	1,780,192	1,843,835	1,915,117	1,991,157
Corporate Franchise	298,983	315,760	326,037	334,459	346,627	352,609
Unincorporated Business Franchise	154,297	159,092	168,761	174,232	180,571	188,551
Total Income Taxes	2,094,179	2,196,070	2,274,990	2,352,526	2,442,315	2,532,317
Policy Proposals	-	-	(40,984)	(42,381)	(44,191)	(41,561)

Individual Income Tax

In FY 2013, individual income tax revenue was \$1,640.9 million, an increase of 10.1 percent from FY 2012. The increase was driven in large part by the double digit growth in the non-withholding component of individual income tax revenue, which is tied to the performance of the stock market. The other component of income tax revenue, withholding, is closely associated with wages and salaries of DC residents. This component grew at a relatively slower rate of 5.3 percent. The continued strength in the stock market performance in 2013 is expected to result in strong overall growth in individual income tax revenue of 4.9 percent in FY 2014.

The trend for growth in these two components is expected to reverse over the FY 2015 through FY 2018 period. Following back-to-back years of sharp increases in the stock market, the S&P is expected to average moderate single digit growth, while growth in local employment is expected to put upward pressure on wages and salaries which are forecast to increase at a 4.3 percent annual average rate from FY 2015 to FY 2018. Overall individual income tax revenue, excluding policy proposals, is expected to average annual growth of 3.7 percent from FY 2015 to FY 2018.

In FY 2012, a new individual income tax rate and bracket was added to the existing tax structure increasing the number of tax brackets and rates to four. Taxable income over \$350,000 is now taxed at a new rate of 8.95 percent instead of 8.5 percent. In addition, a limit was imposed on the itemized deductions that taxpayers could claim. Taxpayers with District adjusted gross income (AGI) greater than \$200,000 (\$100,000 if married filing separate) have to reduce their itemized deductions by 5 percent of the difference between their AGI and \$200,000 (\$100,000 if married filing separate). The new law exempts estates and trusts from these limitations. Effective January 2013 District taxpayers became subject to a limit on their federal itemized deductions. Filers with adjusted gross incomes above \$250,000 for single filers, \$275,000 for head of household filers and \$300,000 for married couples filing jointly are subject to the limitation. The limitation requires taxpayers with adjusted gross income above these thresholds to reduce their itemized deductions by the lesser of 3 percent of the amount by which the filer's income exceeds the specific threshold or 80 percent of the total value of the taxpayer's itemized deductions. In addition, the indexing of the standard deduction and personal exemption resumed in FY 2013, resulting in a loss of revenue for the District.

Business Franchise

Corporate franchise tax revenue totaled \$299.0 million in FY 2013, a decline of 1.3 percent from FY 2012. Unincorporated business franchise tax revenue was \$154.3 million in FY 2013, a 5.3 percent decline over revenue collected in FY 2012. Combined corporate franchise and unincorporated business tax revenue was 2.7 percent lower compared to FY 2012. The decline was likely due to overpayments that resulted from the introduction of combined reporting requirements in FY 2012 as well as businesses adjusting to the new requirements.

The effect of these downward adjustments is not expected to continue in FY 2014 and overall corporate and unincorporated business taxes are projected to grow by 4.8 percent in FY 2014. Continued growth in the local economy results in sustained growth in corporate and unincorporated income growth averaging 3.3 percent, excluding policy proposals, on an annual basis from FY 2015 to FY 2018.

Income Tax Policy Proposals:

Individual Income Tax:

- Tax Revision Commission Implementation: Reduce Marginal Tax Rate on Income Between \$40,000 and \$60,000 from 8.5% to 7.0%
- Tax Revision Commission Implementation: Keep Marginal Tax Rate on Incomes Above \$350,000 at the Current Statutory Rate of 8.95%
- Tax Revision Commission Implementation: Expand Earned Income Tax Credit for Childless Workers
- Tax Revision Commission Implementation: Broaden the Tax Base by Eliminating Certain Credits
- Tax Revision Commission Implementation: Raise the Standard Deduction to \$5,200 for Singles, \$8,350 for Married and \$6,500 for Head of Household
- Tax Revision Commission Implementation: Phase Out Personal Exemptions Starting at Income of \$150,000
- BSA Subtitle (VII)(F) - Senior Citizen Tax Relief: Expand Schedule H Tax Credit for Seniors
- Restaffing of Compliance Adjustment Unit

Business Income Taxes:

- Tax Revision Commission Implementation: Use Single Weighted Sales Apportionment Factor
- Tax Revision Commission Implementation: Reduce Business Income Tax Rate from 9.975% to 9.4%
- Tax Revision Commission Implementation: Exempt Entities that Trade on Their Own Accounts from Unincorporated Business Franchise Tax
- BSA Subtitle (VII)(A) - Postpone Implementation of the Tax Clarity Equity Act of 2013 by One Year
- BSA Subtitle (VII)(H) - Institute an Income Tax Credit for Conversion of Vehicles to Run on Alternative Fuels
- BSA Subtitle (VII)(H) - Institute an Income Tax Credit for Installation of Alternative Fuel Charging Stations
- BSA Subtitle (VII)(O) - Authorize and Fund a Low-Income Housing Tax Credit Program

Gross Receipts

Taxes in this category include: a tax on the gross receipts of public utilities and toll telecommunications companies operating in the District (the rate is 10 percent for residential use and 11 percent for nonresidential use where 1 percent of the 11 percent is dedicated to financing the new baseball stadium), a tax of 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 funding.

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Public Utility	142,452	147,677	151,018	156,233	161,631	166,952
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,653)</i>	<i>(9,034)</i>	<i>(9,161)</i>	<i>(9,479)</i>	<i>(9,808)</i>	<i>(10,133)</i>
Public Utility (net)	133,799	138,643	141,857	146,754	151,823	156,819
Toll Telecommunications	56,761	59,295	60,132	62,219	64,379	66,509
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,233)</i>	<i>(2,278)</i>	<i>(2,310)</i>	<i>(2,390)</i>	<i>(2,473)</i>	<i>(2,555)</i>
Toll Telecommunications (net)	54,528	57,017	57,822	59,829	61,906	63,954
Insurance Premiums	77,549	87,353	91,880	93,181	90,802	93,926
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(25,629)</i>	<i>(34,695)</i>	<i>(38,167)</i>	<i>(40,559)</i>	<i>(43,162)</i>	<i>(45,995)</i>
Insurance Premiums (net)	51,920	52,658	53,713	52,622	47,640	47,931
Healthcare Provider Tax	15,117	14,114	15,117	15,117	15,117	15,117
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(15,117)</i>	<i>(14,114)</i>	<i>(15,117)</i>	<i>(15,117)</i>	<i>(15,117)</i>	<i>(15,117)</i>
Ballpark Fee	29,234	25,251	26,059	26,125	27,248	27,793
<i>Transfer to Ballpark Revenue Fund</i>	<i>(29,234)</i>	<i>(25,251)</i>	<i>(26,059)</i>	<i>(26,125)</i>	<i>(27,248)</i>	<i>(27,793)</i>
Hospital Bed Tax and Hospital Provider Fee	15,156	27,915	-	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	<i>(15,156)</i>	<i>(27,915)</i>	-	-	-	-
ICF-IDD Assessment	2,622	5,202	5,519	5,519	5,519	5,519
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(2,622)</i>	<i>(5,202)</i>	<i>(5,519)</i>	<i>(5,519)</i>	<i>(5,519)</i>	<i>(5,519)</i>
Care First Contribution	5,000	5,000	-	-	-	-
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(5,000)</i>	<i>(5,000)</i>	-	-	-	-
Total Gross Receipts (net)	240,247	248,318	253,392	259,205	261,369	268,704
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 for baseball stadium funding is taken) is estimated to be \$147.7 million in FY 2014 and \$151.0 million in FY 2015. It is expected to grow 3.5 percent in FY 2016, 3.5 percent in FY 2017 and 3.3 percent in FY 2018.

Transfer to Ballpark Fund: There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2013, \$8.7 million was collected and transferred. In FY 2014 and FY 2015, \$9.0 million and \$9.2 million respectively will be transferred.

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 \$59.3 million in FY 2014 and \$60.1 million in FY 2015. It is forecast to grow at an average of 3.4 percent in the period FY 2016 to FY 2018.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2013, \$2.2 million was collected and transferred. The transfer is expected to increase from \$2.3 million in FY 2014 to \$2.6 million in FY 2018.

Insurance Premiums Tax

In FY 2013, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy D.C. and Health Care Expansion Fund was \$77.6 million; net revenue (after the transfer) was \$51.9 million. Revenue (after transfer to the Healthy D.C. Fund) from Insurance Premiums Tax collections is estimated to be \$52.7 million in FY 2014 and \$53.7 million in FY 2015 before an anticipated reduction to \$52.6 million in FY 2016 followed by estimated revenue of \$47.6 million in FY 2017 and \$47.9 million in FY 2018.

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 2013 the revenue from the Healthcare Provider Tax was \$15.1 million. Revenue for FY 2014 is estimated to be \$14.1 million. Revenues for FY 2015 through FY 2018 are estimated to be \$15.1 million annually.

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 \$29.2 million in FY 2013. Revenue is estimated to increase from \$25.3 million in FY 2014 to \$27.8 million by FY 2018.

Hospital Bed Tax (Transferred to Hospital Fund)

The Hospital Bed Tax is an assessment on each licensed bed in hospitals operating in the District. Revenues from the assessment are dedicated to the Hospital Fund, a non-lapsing fund that is used to fund District Medicaid services. The tax generated \$15.1 million in FY 2013. Revenue raised by the Hospital Bed Tax is estimated to be \$15.1 million in FY 2014. The tax 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 shall pay an assessment of 5.5 percent of gross revenue in quarterly installments. All assessments shall be transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in qualified ICF-IDD facilities. In 2012, the code was changed to substitute "ICF-IDD" for "ICF-MR". The assessment generated \$2.6 million in FY 2013. For FY 2014 revenue is expected to be \$5.2 million. In FY 2015 through FY 2018 this revenue is expected to be \$5.5 million.

HMSC Contribution (Transferred to Healthy D.C.)

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 is the final contribution required under the terms of the agreement.

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Estate	39,700	39,700	39,700	39,700	39,700	39,700
Deed Recordation	208,568	178,571	189,824	197,796	207,488	215,995
<i>Transfer to HPTF</i>	<i>(30,616)</i>	<i>(26,636)</i>	<i>(28,474)</i>	<i>(29,669)</i>	<i>(31,123)</i>	<i>(32,399)</i>
Deed Recordation (net)	177,952	151,935	161,350	168,127	176,365	183,596
Deed Transfer	152,889	126,113	131,914	136,003	142,395	146,667
<i>Transfer to HPTF</i>	<i>(22,933)</i>	<i>(18,917)</i>	<i>(19,787)</i>	<i>(20,400)</i>	<i>(21,359)</i>	<i>(22,000)</i>
Deed Transfer (net)	129,956	107,196	112,127	115,603	121,036	124,667
Co-op Recordation	5,553	5,496	5,551	5,607	5,663	5,663
Economic Interests	5,815	13,000	4,800	4,377	4,398	4,398
Total Other Taxes (net)	358,976	317,327	323,528	333,414	347,162	358,024
Policy Proposals	-	-	-	-	-	-

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 constant throughout the forecast at \$39.7 million, based on the most recent data.

Deed Taxes

In FY 2013, \$208.6 million was collected for the deed recordation tax, \$152.9 million was collected for the deed transfer tax, \$5.8 million were collected for the economic interest tax, and \$5.6 million was collected for co-op recordation. In total, this represents a 19.3 percent increase over what was collected in FY 2012. The growth in FY 2013 deed-tax collections was driven primarily by the sale of a few large commercial office buildings at premium prices. FY 2014 total collections are expected to decline 13.3 percent due to fewer office buildings being sold at lower prices than in 2013. However, deed recordation collections and deed transfer collections are expected to grow at an average rate of 4.5 percent per annum, for FYs 2015 to 2018. In FY 2014, the economic interest tax collections are expected to total \$13.0 million, and co-op recordation tax collections are expected to total \$5.5 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 \$45.6 million in FY 2014 and \$48.3 million in FY 2015. The Housing Production Trust Fund provides funds for the acquisition, construction and rehabilitation of affordable multifamily housing projects.

Nontax Revenue and Lottery

Table 3-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Licenses and Permits	78,857	73,434	74,156	74,912	75,707	76,542
Fines and Forfeits	145,509	174,958	226,348	215,709	205,626	200,875
Charges for Services	75,416	64,909	68,774	66,648	70,031	70,031
Miscellaneous	166,268	83,407	83,839	84,880	88,689	86,207
TOTAL NON-TAX	466,050	396,708	453,117	442,149	440,053	433,655
Lottery	68,314	60,181	66,000	67,000	68,000	68,000
Policy Proposals	-	-	(120)	(120)	(120)	(120)

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

Local non-tax revenue includes Licenses and Permits, Fines and Forfeitures, Charges for Services, and Miscellaneous categories, which include payments in lieu of taxes (Pilots), interest income, unclaimed property, and other revenue sources. Total non-tax revenue for FY 2013 was up 3.5 percent from FY 2012 (\$466.1 million up from \$450.2 million, a difference of \$15.8 million). This increase is mainly due to collections of past due receivables by the Central Collection Unit (CCU) and increases in the reversal of overestimated expenditures, commonly referred to as Prior Year Cost Recovery (PYCR).

Total non-tax revenue for FY 2014 is projected to decrease by 14.9 percent from FY 2013 – dropping from \$466.1 million in FY 2013 to \$396.7 million in FY 2014. Revenue from Fines and Forfeitures is expected to be up by 20 percent compared to FY 2013 as the revenue initiatives included in the FY 2014 Budget Support Act begin to be partially implemented. This increase is offset however by a more than 20 percent decline in the remaining non-tax revenue sources. In particular, the decline is attributed to a reduced forecast for CCU collections and potential adjustments of Prior Year Cost Recoveries, which occurs at year end. These adjustments could result in higher revenues than forecast.

The full implementation of Automated Traffic Enforcement initiatives in FY 2015 is expected to result in strong total non-tax revenue growth in FY 2015 of 14.2 percent while the long-run outlook for non-tax revenue from FY 2015 to FY 2018 assumes that revenue will taper off slightly declining on average by 1.5 percent annually.

The FY 2014 lottery transfer to the Local fund is projected to decrease by \$8.1 million (11.9 percent) from FY 2013 due to a low inventory of instant lottery tickets. Thereafter lottery revenue is expected to increase from \$66 million in FY 2015 to \$68 million in FY 2018.

Non-Tax Policy Proposals:

- BSA Subtitle (II)(B) - Permit DCRA to Impose Civil Fines for Violations of Consumer Protection Laws
- BSA Subtitle (II)(C) - Restructure Permit Fee for Solar Photovoltaic and Solar Thermal Projects
- BSA Subtitle (VII)(K) - Waive Fee Charged Taxpayers for Issuance of a Certificate of Redemption When They Redeem a Property

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 2015 the District is anticipating approximately \$548.0 million in revenue and use of fund balance of \$43.2 million for a total of \$591.2 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 2016 – FY 2018. 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:

- BSA Subtitle (I)(G) - Create a Surplus Personal Property Sales Fund
- BSA Subtitle (IV)(C) - Increase Percentage of D.C. Public Charter School Budget Paid to D.C. Public Charter School Board
- BSA Subtitle (II)(K) - Eliminate Residential Essential Services Program from Energy Assistance Trust Fund

Policy Proposals

Following are changes that are included in the FY 2015 Budget Support Act of 2014 (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:

- **Vault Rent Amendment Act of 2014 (BSA Subtitle (VI)(A))** transfers to the Office of the Chief Financial Officer the responsibility to bill underground fuel oil tanks for vault fees at a rate of \$100 per tank. This is expected to improve billing, which has been stalled since 2007.
- **The Urban Institute Real Property Tax Rebate Amendment Act of 2014 (BSA Subtitle (VII)(C))** provides a real property tax rebate to the Urban Institute of up to \$10 million (and no more than \$1 million per year) over the next 10 years.
- **Senior Citizen Real Property Tax Relief Amendment Act of 2014 (BSA Subtitle (VII)(F))** provides for interest-free real property tax deferral for seniors older than 75 and with adjusted gross incomes less than \$60,000 and interest and dividend income less than \$12,500, so long as these seniors have owned a house in the District for 25 years or more. This Act also expands the income eligibility limit for seniors older than age 70 to qualify for the District's Schedule H tax credits.
- **Whitman Walker Tax Rebate Act of 2014 (BSA Subtitle (VII)(G))** provides a real property tax rebate to the real property leased by the Whitman Walker Clinic so long as the abatement is passed on in the form of a rebate to the Clinic.
- **Residential Real Property Equity and Transparency Revised Amendment Act of 2014 (BSA Subtitle (VII)(K))** prohibits the sale of a residential real property tax lien if the amount owed is \$2,500 or less, allows homeowners

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2014-2018

(Dollars in Thousands)

Revenue Source	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Local Fund Revenue (February 2014)	6,334,067	6,690,710	6,896,294	7,119,545	7,276,210
plus Local Fund Policy Proposals	-	(29,776)	(26,946)	(28,528)	35,114
PROPERTY TAX	-	(4,872)	(1,825)	(1,777)	(1,720)
BSA Subtitle (VII)(A) - Vault Rentals - Fuel Tanks		10	10	10	10
BSA Subtitle (VII)(C) - Urban Institute Tax Rebate		(1,000)	(1,000)	(1,000)	(1,000)
BSA Subtitle (VII)(F) - Senior Citizen Tax Relief: Interest-Free Real Property Tax Deferral		(2,795)	(2,911)	(3,028)	(3,148)
BSA Subtitle (VII)(G) - Whitman-Walker Clinic Tax Rebate		(250)	(515)	(530)	(546)
BSA Subtitle (VII)(K) - Modifications to District's Tax Sale Process		(1,252)	(349)	(233)	(117)
BSA Subtitle (VII)(S) - Make Howard Town Center Tax Abatement Subject to Appropriations		-	800	800	800
BSA Subtitle (VII)(V) - United House of Prayer for All People Property Tax Relief		(215)	-	-	-
BSA Subtitle (VII)(W) - Meridian International Center Real Property Tax Exemption		(1,823)	(567)	(586)	(594)
BSA Subtitle (VII)(X) - Scottish Rite Temple Real Property Tax Exemption		(42)	(43)	(45)	(46)
BSA Subtitle (VII)(Y) - American Academy of Achievement Real Property Tax Exemption		(105)	(109)	(113)	(117)
Real Property Tax Billing Improvements		2,600	2,860	2,948	3,038
SALES / USE TAX	-	16,200	17,379	17,561	75,399
Tax Revision Commission Implementation: Unify Taxation of Tobacco Products		7,000	6,879	6,761	6,644
Tax Revision Commission Implementation: Broaden the Sales Tax Base		9,200	9,500	9,800	10,100
Tax Revision Commission Implementation: Establish a Use Tax		-	1,000	1,000	1,000
BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Commission on Arts and Humanities		-	-	-	57,655
EXCISE TAX	-	-	-	-	3,116
BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Smoking Cessation Fund		-	-	-	3,116
INCOME TAX	-	(36,041)	(36,320)	(37,949)	(39,083)
Individual Income Tax	-	(36,041)	(36,320)	(37,949)	(39,083)
Tax Revision Commission Implementation: Reduce Marginal Tax Rate on Income Between \$40,000 and \$60,000 from 8.5% to 7.0%		(37,518)	(38,481)	(39,856)	(40,977)
Tax Revision Commission Implementation: Keep Marginal Tax Rate on Incomes Above \$350,000 at the Current Statutory Rate of 8.95%		-	18,773	19,808	20,699
Tax Revision Commission Implementation: Expand Earned Income Tax Credit for Childless Workers		-	(10,834)	(11,576)	(12,014)
Tax Revision Commission Implementation: Broaden the Tax Base by Eliminating Certain Credits		-	3,722	3,803	3,867
Tax Revision Commission Implementation: Raise the Standard Deduction to \$5,200 for Singles, \$8,350 for Married and \$6,500 for Head of Household		-	(15,618)	(16,352)	(17,029)

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Table 3-12 (cont)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2014-2018

(Dollars in Thousands)

Revenue Source	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Individual Income Tax (Continued)					
Tax Revision Commission Implementation: Phase Out Personal Exemptions Starting at Income of \$150,000		-	4,718	4,924	5,170
BSA Subtitle (VII)(F) - Senior Citizen Tax Relief: Expand Schedule H Tax Credit for Seniors		(2,023)	(2,100)	(2,200)	(2,300)
Restaffing of Compliance Adjustment Unit		3,500	3,500	3,500	3,500
Business Income Taxes	-	(4,943)	(6,061)	(6,242)	(2,478)
Tax Revision Commission Implementation: Use Single Weighted Sales Apportionment Factor		20,000	21,015	21,977	22,938
Tax Revision Commission Implementation: Reduce Business Income Tax Rate from 9.975% to 9.4%		(20,000)	(21,015)	(21,977)	(22,938)
Tax Revision Commission Implementation: Exempt Entities that Trade on Their Own Accounts from Unincorporated Business Franchise Tax		(4,400)	(4,400)	(4,400)	(4,400)
BSA Subtitle (VII)(A) - Postpone Implementation of the Tax Clarity Equity Act of 2013 by One Year	-	-	-	-	4,000
BSA Subtitle (VII)(H) - Institute an Income Tax Credit for Conversion of Vehicles to Run on Alternative Fuels		(418)	(494)	(618)	(779)
BSA Subtitle (VII)(H) - Institute an Income Tax Credit for Installation of Alternative Fuel Charging Stations		(125)	(167)	(224)	(299)
BSA Subtitle (VII)(O) - Authorize and Fund a Low-Income Housing Tax Credit Program		-	(1,000)	(1,000)	(1,000)
NONTAX	-	(120)	(120)	(120)	(120)
BSA Subtitle (III)(B) - Permit DCRA to Impose Civil Fines for Violations of Consumer Protection Laws		20	20	20	20
BSA Subtitle (III)(C) - Restructure Permit Fee for Solar Photovoltaic and Solar Thermal Projects		(90)	(90)	(90)	(90)
BSA Subtitle (VII)(K) - Waive Fee Charged Taxpayers for Issuance of a Certificate of Redemption When They Redeem a Property		(50)	(50)	(50)	(50)
Local Fund Revenue With Policy Proposals	6,334,067	6,660,934	6,869,348	7,091,017	7,311,324
Dedicated Revenue	292,503	269,364	276,155	283,101	350,587
plus Dedicated Revenue Policy Proposals	-	28,751	28,751	28,751	(32,020)
BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Commission on Arts and Humanities		-	-	-	(57,655)
BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Smoking Cessation Fund		-	-	-	(3,116)
Insurance Premium Assessment Dedicated to Health Exchange Authority		28,751	28,751	28,751	28,751
Dedicated Revenue With Policy Proposals	292,503	298,115	304,906	311,852	318,567

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Table 3-12 (cont.)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2014-2018

(Dollars in Thousands)

Revenue Source	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Special Purpose (O-Type) Revenue	499,539	548,040	516,136	516,773	517,913
plus Special Purpose Policy Proposals	-	3,476	3,543	3,612	3,682
BSA Subtitle (I)(G) - Create a Surplus Personal Property Sales Fund		375	375	375	375
BSA Subtitle (IV)(C) - Increase Percentage of D.C. Public Charter School Budget Paid to D.C. Public Charter School Board		3,371	3,438	3,507	3,577
BSA Subtitle (II)(K) - Eliminate Residential Essential Services Program from Energy Assistance Trust Fund		(270)	(270)	(270)	(270)
Special Purpose Revenue With Policy Proposals	499,539	551,516	519,679	520,385	521,595
All Proposals	-	2,451	5,348	3,835	6,776
General Fund Revenue with Policy Proposals	7,126,108	7,510,565	7,693,933	7,923,255	8,151,486

to enter into a deferred payment plan for delinquent taxes, so long as they are claiming the homestead deduction and owe \$7,500 or less in taxes, and reduces the interest rate applied to seniors in the low-income tax deferral program from 8 percent to 6 percent.

- **Emerging Business District Demonstration Act of 2014 (BSA Subtitle (VII)(S))** repeals the tax abatement authorized for the Howard Town Center beginning FY 2016, and directs these funds to provide financial assistance to emerging businesses in the District.
- **United House of Prayer for All People Equitable Real Property Tax Relief Act of 2014 (BSA Subtitle (VII)(V))** forgives and refunds real property taxes, interest, penalties, fees, or other related charges assessed against the real property formerly designated as Lots 88 and 982, Square 5861, and paid by the United House of Prayer for All People, for tax years 2001 through 2013. Additionally the Act does the same for the real property formerly designated as Lot 988, Square 5861, for the first 2 months of tax year 2014.
- **Meridian International Center Real Property Tax Exemption Act of 2014 (BSA Subtitle (VII)(W))** exempts from real property taxes the Meridian House and the White-Meyer House (the Meridian House and the White-Meyer House are the real property designated as Lots 806, 808, and 809 in Square 2568), and Lots 2369 through 2401, 2413 through 2417, 2423, 2441, and 2442 in Square 2567, so long as the Meridian International Center owns and uses the property for its activities, and not for any commercial purposes. The subtitle allows the Meridian International Center to lease a subsection of the property for any commercial purposes, so long as the receipts solely support the maintenance and preservation of the property.
- **Scottish Rite Temple Real Property Tax Act of 2014 (BSA Subtitle (VII)(X))** exempts from real property taxes the Scottish Rite Temple (real property described as Lot 108 in Square 192), so long as the real property is owned by The Supreme Council (Mother Council of the World) of the Inspectors General Knights Commanders of the House of the Temple of Solomon of the Thirty-Third Degree of the Ancient and Accepted Scottish Rite of Free Masonry of the Southern Jurisdiction of the United States of America or its subsidiary, the House of the Temple Historic Preservation Foundation, Inc. To preserve its tax-exempt status, the property must not be used for commercial purposes.
- **American Academy of Achievement Real Property Tax Exemption Act of 2014 (BSA Subtitle (VII)(Y))** exempts from real property taxes the American Academy of Achievement building (Lot 829 in Square 182), so long as the American Academy of Achievement owns and uses the property for its own purposes and activities, and not commercially. The subtitle allows the American Academy of Achievement to lease a subsection of the property for any commercial purposes, so long as the receipts solely support the maintenance and preservation of this property.
- **Real Property Tax Billing Improvements increases staffing in the Office of Tax and Revenue's billing department** to correct a large number of accounts that are currently unbillable, and ensure that all properties are properly billed.

Sales Tax Changes:

- **Tax Revision Commission Implementation Amendment Act of 2014 (BSA Subtitle (VII)(B))** expands the sales tax base to include some services not currently taxed in the District of Columbia. These include bottled water delivery services and other direct selling establishments, carpet and upholstery cleaning services, fitness and recreational sports centers, and other personal care services such as tanning, car washes, bowling centers and billiard parlors. The District will also add a use tax line in individual tax return forms so residents can pay sales taxes on items they purchased remotely and the vendor did not charge a sales tax on the transaction. Finally, the proposal will tax all tobacco products other than premium cigars and electronic cigarettes at rates similar to cigarettes.
- **Fiscal Year 2014 Budget Support Act Amendment Act of 2014 (BSA Subtitle (VII)(E))** returns to the local fund 1/23rd of the general sales tax revenue that would have been transferred to the Commission on Arts and Humanities starting in FY 2018.

Excise Tax Changes:

- **Fiscal Year 2014 Budget Support Act Amendment Act of 2014 (BSA Subtitle (VII)(E))** returns to the local fund 10 percent of the cigarette excise taxes (imposed under D.C. Official Code § 47 2402) to a Smoking Cessation Fund, starting in FY 2018.

Individual Income Tax Changes:

- **Tax Revision Commission Implementation Amendment Act of 2014 (BSA Subtitle (VII)(B))** reduces the marginal tax rate on incomes between \$40,000 and \$60,000 from 8.5 percent to 7.0 percent, and maintains the marginal tax rate on incomes above \$350,000 at the current statutory rate of 8.95 percent. The Act also expands the District's Earned Income Tax Credit to cover singles, raises the standard deduction to \$5,200 for singles, and to \$8,350 for married couples filing jointly, and phases out personal exemptions at the current of \$1,695 level by 2 percent for each \$2,500 above \$150,000 of income, with a complete phase out at \$275,000. Finally, the subtitle expands the income tax base by eliminating certain tax preferences and expenditures, including the District's homebuyer credit, the deduction of long-term care insurance premiums, and the exclusion of government pension receipts from taxable income.
- **Senior Citizen Real Property Tax Relief Amendment Act of 2014 (BSA Subtitle (VII)(F))** expands the income eligibility limit for seniors older than age 70 to qualify for the District's Schedule H tax credits. This Act also provides for interest-free real property tax deferral for seniors older than 75 and with adjusted gross incomes less than \$60,000 and interest and dividend income less than \$12,500, so long as these seniors have owned a house in the District for 25 years or more.
- **Re-staffing of the Compliance Adjustment Unit at the Office of Tax and Revenue** is an administrative initiative to backfill the Compliance Adjustment Unit, which has lost staff in recent years. With this re-staffing, the District can begin separating adjustments to corporate franchise taxes from the review of these adjustments, allowing for better collections.

Business Income Tax Changes:

- **Tax Revision Commission Implementation Amendment Act of 2014 (BSA Subtitle (VII)(B))** reduces the franchise tax rate on corporations and unincorporated businesses from 9.975 percent to 9.4 percent. The Act also adopts a single-weighted sales tax factor as the apportionment formula. Finally, the Act exempts entities that trade on their own accounts from the unincorporated business franchise tax.
- **Subject to Appropriations Amendment Act of 2014 (BSA Subtitle (VII)(A))** postpones the implementation of the Tax Clarity Equity Act of 2013 by one year. This Act allows taxpayers to receive a credit for tax years 1998 through 2000—three years preceding the Tax Clarity Act of 2000—if the taxpayer's taxable income for these years was changed or corrected by the IRS. As a result, companies can claim credits for any overpayments starting in FY 2018. The provision will postpone the first year for credit claims to FY 2019.
- **Alternative Fuel Vehicle and Infrastructure Installation Through Tax Incentives Act of 2014 (BSA Subtitle (VII)(H))** provides income tax credits for the conversion of vehicles to run on alternative fuels and for the installation of alternative fuel charging stations. The tax credit is for up to 50 percent of incurred costs, cannot exceed the taxpayer's liability, and is non-refundable. The credit is also available against individual income taxes.
- **Low-Income Housing Tax Credit Act of 2014 (BSA Subtitle (VII)(O))** authorizes and funds a low-income housing tax credit program similar to the federal LIHTC program. The credits received when the taxpayer contributes debt or equity to an affordable housing project could be used to offset franchise taxes, individual income taxes, or taxes on insurance premiums.

Non-tax Revenue Changes:

- **Consumer Procedures and Protections Enforcement Amendment Act of 2014 (BSA Subtitle (II)(B))** permits the Department of Consumer and Regulatory Affairs (DCRA) to impose civil fines, penalties, and fees for violations of consumer protection laws. Under current law, only a judge can administer fines for consumer protection violations.

- **Solar Permitting Fees Amendment Act of 2014 (BSA Subtitle (II)(C))** creates a separate permit fee schedule for solar permitting with two project categories: solar photovoltaic and solar thermal. If the project is solar photovoltaic, the permit fee is based on expected kilowatt generation levels. If the project is solar thermal, the permit fee is based on the number of solar panels. Under current law, solar panel installation projects are based on the expected cost of the installation, as are other types of additions, alterations and repairs.
- **Residential Real Property Equity and Transparency Revised Amendment Act of 2014 (BSA Subtitle (VII)(K))** waives the \$100 fee the Office of Tax and Revenue charges to issue a certificate of redemption requested by a taxpayer after redeeming a property sold at a tax sale.

Dedicated Tax Revenue Changes:

- **Fiscal Year 2014 Budget Support Act Amendment Act of 2014 (BSA Subtitle (VII)(E))** returns to the local fund 1/23rd of the general sales tax revenue that would have been transferred to the Commission on Arts and Humanities starting in FY 2018.
- **Fiscal Year 2014 Budget Support Act Amendment Act of 2014 (BSA Subtitle (VII)(E))** returns to the local fund 10 percent of the cigarette excise taxes (imposed under D.C. Official Code § 47 2402) to a Smoking Cessation Fund, starting in FY 2018.
- **Insurance Premium Assessment** reflects the effect of current law that permits the District to tax insurance companies to support the District's Health Benefit Exchange. Federal law requires health exchanges to be fully self-sufficient beginning January 1, 2015.

Special Purpose Fund Revenue Changes:

- **Office of Contracting and Procurement Surplus Personal Property Fund Establishment Act of 2014 (BSA Subtitle (I)(G))** creates a new special purpose fund to collect a portion of revenues received from the sale of government surplus property (such as unneeded equipment). The District contracts with a private vendor to manage the sale of the surplus property and the sole purpose of the new fund is to pay for the vendor's contract.
- **D.C. Public Charter School Board Funding Amendment Act of 2014 (BSA Subtitle (IV)(C))** increases the percentage of the D.C. Public Charter Schools (DCPCS) budget paid to the D.C. Public Charter School Board (PCSB) from 0.5 percent to 1 percent.
- **Residential Essential Service Subsidy Stabilization Amendment Act of 2014 (BSA Subtitle (II)(K))** reduces the revenue to the Energy Assistance Trust Fund by reducing the special assessment on gas consumption. This is because the Fund will no longer support residential subsidies for natural gas. The Public Services Commission will now run this program.

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.

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Table 3-13

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2013-2018

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Real Property	5.1%	5.2%	8.2%	3.6%	3.4%	3.4%
<i>Transfer to TIF/Pilot</i>	-13.2%	54.4%	-0.2%	2.2%	-12.7%	27.5%
Real Property (net)	5.4%	4.5%	8.3%	3.7%	3.7%	3.0%
Personal Property	-1.5%	2.8%	1.0%	1.0%	1.0%	1.0%
Public Space Rental	2.7%	3.4%	-0.5%	0.0%	0.0%	0.0%
<i>Transfer to DDOT Enterprise Fund</i>			0.0%	0.0%	0.0%	0.0%
Public Space Rental (net)	2.7%	1.9%	-0.5%	0.0%	0.0%	0.0%
Total Property (net)	5.2%	4.4%	8.0%	3.5%	3.6%	2.9%
General Sales	2.4%	4.5%	4.0%	3.6%	3.4%	3.8%
<i>Transfer to Convention Center Fund</i>	3.0%	3.5%	3.7%	3.8%	3.5%	3.4%
<i>Transfer to TIF</i>	68.6%	-6.8%	9.3%	-6.5%	13.1%	4.9%
<i>Transfer to Arts and Humanities Enterprise Fund</i>						
<i>Transfer to Ballpark Revenue Fund</i>	22.4%	-15.6%	3.1%	3.3%	3.5%	0.0%
<i>Transfer to Healthy DC Fund</i>			101.9%	100.0%	99.5%	0.0%
<i>Transfer to WMATA Subsidy (parking tax)</i>	10.4%	0.0%	0.7%	0.3%	0.2%	0.0%
<i>Transfer to Healthy Schools Fund</i>	5.5%	-5.2%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to ABRA Program</i>	0.0%	0.0%	154.3%	0.0%	0.0%	0.0%
General Sales (net)	0.0%	5.8%	4.0%	4.2%	3.3%	-1.3%
Alcohol	15.1%	3.5%	3.7%	3.8%	3.5%	3.4%
Cigarette	-4.5%	-1.7%	-1.7%	-1.7%	-1.7%	-1.7%
<i>Transfer to Smoking Cessation Fund</i>						
Cigarette (net)	-4.5%	-1.7%	-1.7%	-1.7%	-1.7%	-11.5%
Motor Vehicle	5.9%	2.4%	2.5%	3.0%	3.5%	3.5%
Motor Fuel Tax	-1.7%	0.0%	-1.0%	-1.0%	-1.0%	-1.0%
<i>Transfer to Highway Trust Fund</i>	-1.7%	0.0%	-1.0%	-1.0%	-1.0%	-1.0%
Total Sales (net)	0.1%	5.4%	3.7%	4.0%	3.1%	-1.3%
Individual Income	10.1%	4.9%	3.4%	3.6%	3.9%	4.0%
Corporate Franchise	-1.3%	5.6%	3.3%	2.6%	3.6%	1.7%
Unincorporated Business Franchise	-5.3%	3.1%	6.1%	3.2%	3.6%	4.4%
Total Income	7.0%	4.9%	3.6%	3.4%	3.8%	3.7%
Public Utility	1.9%	3.7%	2.3%	3.5%	3.5%	3.3%
<i>Transfer to Ballpark Revenue Fund</i>	1.7%	4.4%	1.4%	3.5%	3.5%	3.3%
Public Utility (net)	1.9%	3.6%	2.3%	3.5%	3.5%	3.3%
Toll Telecommunications	-3.1%	4.5%	1.4%	3.5%	3.5%	3.3%
<i>Transfer to Ballpark Revenue Fund</i>	0.6%	2.0%	1.4%	3.5%	3.5%	3.3%
Toll Telecommunications (net)	-3.3%	4.6%	1.4%	3.5%	3.5%	3.3%
Insurance Premiums	-10.9%	12.6%	5.2%	1.4%	-2.6%	3.4%
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	-24.8%	35.4%	10.0%	6.3%	6.4%	6.6%
Insurance Premiums (net)	-1.9%	1.4%	2.0%	-2.0%	-9.5%	0.6%
Healthcare Provider Tax	13.5%	-6.6%	7.1%	0.0%	0.0%	0.0%
<i>Transfer to Nursing Facility Quality of Care Fund</i>	13.5%	-6.6%	7.1%	0.0%	0.0%	0.0%

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Table 3-13 (continued)

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2013-2018

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Ballpark Fee	-8.4%	-13.6%	3.2%	0.3%	4.3%	2.0%
<i>Transfer to Ballpark Revenue Fund</i>	-8.4%	-13.6%	3.2%	0.3%	4.3%	2.0%
Hospital Bed Tax and Hospital Provider Fee	-3.8%	84.2%	-100.0%			
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i>	-3.8%	84.2%	-100.0%			
ICF-IDD Assessment	159.5%	98.4%	6.1%	0.0%	0.0%	0.0%
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	159.5%	98.4%	6.1%	0.0%	0.0%	0.0%
Care First Contribution	0.0%	0.0%	-100.0%			
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	0.0%	0.0%	-100.0%			
Total Gross Receipts (net)	-0.1%	3.4%	2.0%	2.3%	0.8%	2.8%
Estate	-61.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Deed Recordation	27.6%	-14.4%	6.3%	4.2%	4.9%	4.1%
<i>Transfer to HPTF</i>	24.9%	-13.0%	6.9%	4.2%	4.9%	4.1%
Deed Recordation (net)	28.1%	-14.6%	6.2%	4.2%	4.9%	4.1%
Deed Transfer	25.8%	-17.5%	4.6%	3.1%	4.7%	3.0%
<i>Transfer to HPTF</i>	25.8%	-17.5%	4.6%	3.1%	4.7%	3.0%
Deed Transfer (net)	25.8%	-17.5%	4.6%	3.1%	4.7%	3.0%
Co-op Recordation	-5.4%	-1.0%	1.0%	1.0%	1.0%	0.0%
Economic Interests	-73.2%	123.6%	-63.1%	-8.8%	0.5%	0.0%
Total Other Taxes (net)	-3.7%	-11.6%	2.0%	3.1%	4.1%	3.1%
TOTAL TAXES NET OF DEDICATED TAXES	4.1%	3.7%	5.0%	3.5%	3.5%	2.5%
Licenses and Permits	1.5%	-6.9%	1.0%	1.0%	1.1%	1.1%
Fines and Forfeits	-19.9%	20.2%	29.4%	-4.7%	-4.7%	-2.3%
Charges for Services	2.2%	-13.9%	6.0%	-3.1%	5.1%	0.0%
Miscellaneous	42.0%	-49.8%	0.5%	1.2%	4.5%	-2.8%
TOTAL NON-TAX	3.5%	-14.9%	14.2%	-2.4%	-0.5%	-1.5%
Lottery	2.9%	-11.9%	9.7%	1.5%	1.5%	0.0%
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	4.0%	2.1%	5.6%	3.1%	3.2%	2.2%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Real Property	92,826	99,336	164,302	79,117	76,795	80,367
<i>Transfer to TIF/Pilot</i>	(4,259)	15,223	(78)	967	(5,605)	10,582
Real Property (net)	97,085	84,113	164,380	78,150	82,400	69,785
Personal Property	(856)	1,532	564	570	575	581
Public Space Rental	864	1,142	(173)	-	-	-
<i>Transfer to DDOT Enterprise Fund</i>	-	500	-	-	-	-
Public Space Rental (net)	864	642	(173)	-	-	-
Total Property (net)	97,094	86,287	164,771	78,720	82,975	70,366
General Sales	26,848	51,726	47,458	45,041	43,951	49,827
<i>Transfer to Convention Center Fund</i>	3,015	3,644	3,967	4,212	4,021	4,102
<i>Transfer to TIF</i>	15,257	(2,556)	3,261	(2,489)	4,671	1,968
<i>Transfer to Arts and Humanities Enterprise Fund</i>	-	-	-	-	-	57,655
<i>Transfer to Ballpark Revenue Fund</i>	2,816	(2,408)	398	446	486	-
<i>Transfer to Healthy DC Fund</i>	-	106	108	214	426	-
<i>Transfer to WMATA Subsidy (parking tax)</i>	5,873	-	418	202	112	-
<i>Transfer to Healthy Schools Fund</i>	236	(236)	-	-	-	-
<i>Transfer to ABRA Program</i>	-	-	710	-	-	-
General Sales (net)	(349)	53,176	38,596	42,456	34,235	(13,898)
Alcohol	779	208	228	240	230	234
Cigarette	(1,612)	(591)	(568)	(566)	(556)	(546)
<i>Transfer to Smoking Cessation Fund</i>	-	-	-	-	-	3,116
Cigarette (net)	(1,612)	(591)	(568)	(566)	(556)	(3,662)
Motor Vehicle	2,598	1,121	1,193	1,467	1,762	1,825
Motor Fuel Tax	(387)	-	(224)	(222)	(219)	(217)
<i>Transfer to Highway Trust Fund</i>	(387)	-	(224)	(222)	(219)	(217)
Total Sales (net)	1,415	53,914	39,449	43,597	35,671	(15,501)
Individual Income	150,205	80,319	58,974	63,643	71,282	76,040
Corporate Franchise	(3,941)	16,777	10,277	8,422	12,168	5,982
Unincorporated Business Franchise	(8,675)	4,795	9,669	5,471	6,339	7,980
Total Income	137,589	101,891	78,920	77,536	89,789	90,002
Public Utility	2,684	5,225	3,341	5,215	5,398	5,321
<i>Transfer to Ballpark Revenue Fund</i>	144	381	127	318	329	325
Public Utility (net)	2,540	4,844	3,214	4,897	5,069	4,996
Toll Telecommunications	(1,843)	2,534	837	2,087	2,160	2,130
<i>Transfer to Ballpark Revenue Fund</i>	13	45	32	80	83	82
Toll Telecommunications (net)	(1,856)	2,489	805	2,007	2,077	2,048
Insurance Premiums	(9,445)	9,804	4,527	1,301	(2,379)	3,124
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	(8,433)	9,066	3,473	2,392	2,602	2,834
Insurance Premiums (net)	(1,012)	738	1,054	(1,091)	(4,981)	290
Healthcare Provider Tax	1,795	(1,003)	1,003	-	-	-
<i>Transfer to Nursing Facility Quality of Care Fund</i>	1,795	(1,003)	1,003	-	-	-

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Table 3-14 (cont)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Ballpark Fee	(2,676)	(3,983)	808	66	1,123	545
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,676)</i>	<i>(3,983)</i>	<i>808</i>	<i>66</i>	<i>1,123</i>	<i>545</i>
Hospital Bed Tax and Hospital Provider Fee	(602)	12,759	(27,915)	-	-	-
<i>Transfer to Hospital Fund and Hospital Provider Fee Fund (602)</i>		<i>12,759</i>	<i>(27,915)</i>	-	-	-
ICF-IDD Assessment	1,612	2,580	317	-	-	-
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>1,612</i>	<i>2,580</i>	<i>317</i>	-	-	-
Care First Contribution	-	-	(5,000)	-	-	-
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	-	-	<i>(5,000)</i>	-	-	-
Total Gross Receipts (net)	(328)	8,071	5,073	5,813	2,165	7,334
Estate	(63,296)	-	-	-	-	-
Deed Recordation	45,175	(29,997)	11,253	7,972	9,692	8,507
<i>Transfer to HPTF</i>	<i>6,107</i>	<i>(3,980)</i>	<i>1,838</i>	<i>1,195</i>	<i>1,454</i>	<i>1,276</i>
Deed Recordation (net)	39,068	(26,017)	9,415	6,777	8,238	7,231
Deed Transfer	31,374	(26,776)	5,801	4,089	6,392	4,272
<i>Transfer to HPTF</i>	<i>4,706</i>	<i>(4,016)</i>	<i>870</i>	<i>613</i>	<i>959</i>	<i>641</i>
Deed Transfer (net)	26,668	(22,760)	4,931	3,476	5,433	3,631
Co-op Recordation	(320)	(57)	55	56	56	-
Economic Interests	(15,920)	7,185	(8,200)	(423)	21	-
Total Other Taxes (net)	(13,801)	(41,649)	6,201	9,886	13,748	10,862
TOTAL TAXES NET OF DEDICATED TAXES	221,969	208,514	294,414	215,552	224,348	163,063
Licenses and Permits	1,140	(5,423)	722	756	795	835
Fines and Forfeits	(36,094)	29,449	51,390	(10,639)	(10,083)	(4,751)
Charges for Services	1,621	(10,507)	3,865	(2,126)	3,383	-
Miscellaneous	49,144	(82,861)	432	1,041	3,809	(2,482)
TOTAL NON-TAX	15,811	(69,342)	56,409	(10,968)	(2,096)	(6,398)
Lottery	1,910	(8,133)	5,819	1,000	1,000	-
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	239,690	131,039	356,642	205,584	223,252	156,665

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
BUSINESS LICENSES AND PERMITS								
3001	DISB	INSURANCE LICENSE	13,726	14,413	15,133	15,890	16,684	17,519
3002	Pub Svc Comm.	PSC LICENSE	11	11	12	12	12	12
3012	DCRA	BUILDING STRUCTURES & EQUIPMENT	22,195	20,000	20,000	20,000	20,000	20,000
3013	DCRA	CERTIFICATE OF OCCUPANCY	435	350	350	350	350	350
3014	DCRA	REFRIGERATION & PLUMBING PERMIT	3,517	2,500	2,500	2,500	2,500	2,500
3015	DCRA	ELECTRICAL PERMIT	2,529	2,000	2,000	2,000	2,000	2,000
3021	OCFO	VENDOR FEES	159	0	0	0	0	0
3023	DMH	OTHER LICENSE FEES	9	8	9	8	9	9
3053	DMV	DEALER REGISTRATION APPLICATION FEE	2	3	3	3	3	3
6035	DCRA	ENHANCED SURVEYOR FUNCTION	658	450	450	450	450	450
	DCRA	OTHER PERMITS	697	500	500	500	500	500
		Others-CAFR	1,079					
TOTAL BUSINESS LICENSES AND PERMITS			45,017	40,235	40,957	41,713	42,508	43,343
NONBUSINESS LICENSES AND PERMITS								
3100	DMV	DRIVERS LICENSE	5,436	4,250	4,250	4,250	4,250	4,250
3100	DMV	CANCEL ROAD TEST FEE	29	35	35	35	35	35
3100	DMV	CHANGE OF ADDRESS FEE	22	15	15	15	15	15
3100	DMV	DRIVER'S LICENSE-KNOWLEDGE TEST	454	300	300	300	300	300
3100	DMV	DRIVER'S LICENSE-ROAD TEST	99	80	80	80	80	80
3120	MPD	BOAT REGISTRATION	157	145	145	145	145	145
3140	DMV	RECIPROCITY PERMIT	590	530	530	530	530	530
3144	DMV	DIGIT CERTIFICATE FEE	3	4	4	4	4	4
3145	DMV	PERSONALIZED TAGS	75	70	70	70	70	70
3147	DMV	DCTC ISSUANCES	700	655	655	655	655	655
3148	DMV	TEMPORARY TAGS	12	13	13	13	13	13
3149	DMV	TRANSFER OF TAGS	45	50	50	50	50	50
3150	DMV	VEHICLE REGISTRATION	26,105	27,000	27,000	27,000	27,000	27,000
3150	DMV	ASSOCIATED FEE FOR ONE YEAR	33	35	35	35	35	35
3153	DMV	OUT OF STATE REGISTRATION FEE	2	0	0	0	0	0
3153	DMV	RECORD SEARCHES	12	12	12	12	12	12
3161	DMV	ASSOCIATED FEE FOR THIRTY (30) DAYS	1	5	5	5	5	5
		Others-CAFR	65					
TOTAL NONBUSINESS LICENSES AND PERMITS			33,840	33,199	33,199	33,199	33,199	33,199
TOTAL LICENSES AND PERMITS			78,857	73,434	74,156	74,912	75,707	76,542

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Table 3-15 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
FINES AND FORFEITURES								
5000	Taxicab Comm.	HACKERS FINES	101	100	100	100	100	100
5010	MPD	AUTOMATED ENFORCEMENT	74,800	105,198	155,812	148,020	140,618	138,878
5010	DMV	TRAFFIC FINES RSC 1501	68,836	66,472	66,748	63,401	60,220	57,209
5020	DPW	SALE OF ABANDONED PROPERTY	24	24	24	24	24	24
5030	DPW	BOOTING FEES	114	114	114	114	114	114
5040	DPW	TOWING FEES-RSC 1505	190	190	190	190	190	190
5050	DPW	IMPOUNDMENT FEES-RSC 1506	240	240	240	240	240	240
5060	DISB	FINES AND FORFEITURES-OTHER	625	2,000	2,500	3,000	3,500	3,500
5060	DDOT	FINES AND FORFEITURES/ADJUDICATIONS	114	120	120	120	120	120
5060	ABC	FINES AND FORFEITURES-OTHER	526	500	500	500	500	500
		Others-CAFR	(61)					
TOTAL FINES AND FORFEITURES			145,509	174,958	226,348	215,709	205,626	200,875
MISCELLANEOUS								
5300	WASA	WASA - P.I.L.O.T.	10,384	12,414	12,414	12,414	12,414	12,414
5600	OCFO	INTEREST INCOME	146	102	122	163	163	163
5700	OCFO	UNCLAIMED PROPERTY	34,674	27,000	27,000	27,000	27,000	27,000
600	DDOE	GENERAL ENFORCEMENT	138	140	144	149	153	153
601	DEMPSJ	INSURANCE VIOLATION FINES	45	35	35	35	35	35
606	DOH	VITAL RECORDS REVENUE	2,378	2,425	2,473	2,523	2,574	2,574
607	DDOE	UNDERGROUND STORAGE TANK	387	407	407	407	407	407
612	DOH	FOOD HANDLERS CERTIFICATION	654	667	680	694	708	708
638	DOH	ANIMAL CONTROL DOG LICENSE FEE	75	77	78	80	81	81
648	DDOE	ASBESTOS CERTIFICATION AND ABATEMENT FEES	310	320	500	500	500	500
649	DOH	HEALTH FACILITY FEE	42	43	44	45	45	45
658	DOH	FEES FOR PUBLIC HEALTH LABORATORY	0	0	0	0	0	0
664	DDOE	ADJUDICATION HEARINGS (AIR QUALITY)	20	20	22	22	22	22
665	DDOE	ADJUDICATION HEARINGS (WATER QUALITY)	24	24	27	27	30	30
666	DDOE	WELLS FUND	0	39	39	39	39	39
668	DDOE	LEAD POISONING PREVENTION	180	200	200	200	200	200
673	DOH	DOH-REGULATORY ENFORCEMENT FUND	78	80	81	83	85	85
674	DDOE	HAZARDOUS GENERATOR FEES	221	242	242	242	242	242
1243	Off. the Sec.	DISTRIBUTION FEES	1,000	1,000	1,000	1,000	1,000	1,000
6103	BOE	REIMBURSEMENTS	1	1	1	1	1	1
6106	Off. of Mayor	OTHER REVENUES	15	1	1	1	1	1
6106	Off. of Zoning	OTHER REVENUE (OFF OF ZONING APPL. FEES)	1,115	900	950	1,000	1,000	1,000
6106	FEMS	OTHER REVENUES	435	350	350	350	350	350
6106	DPW	OTHER REVENUES	1,623	1,386	1,386	1,386	1,386	1,386
6106	DCRA	OTHER REVENUES	50	50	50	50	50	50
6106	DOC	OTHER REVENUES	173	200	200	200	200	200
6106	OCME	OTHER REVENUES	237	225	225	225	225	225

(Continued on next page)

Table 3-15 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
6106	DDOT	OTHER REVENUES	6	4	4	4	4	4
6106	DMH	OTHER REVENUES	3	3	3	3	3	3
6106	OAG	OTHER REVENUES	2,045	918	600	600	600	600
6106	MPD	OTHER REVENUE	1,696	680	680	680	680	680
6106	OCFO	OTHER REVENUES	2,471	1,323	1,323	1,323	1,323	1,323
601	OAG	DUI FUND	139	138	138	138	138	138
602	OAG	ANTI-TRUST FUND	338	300	300	300	300	300
611	OAG	CONSUMER PROTECTION FUND	4,552	1,800	1,800	1,800	1,800	1,800
612	OAG	ANTIFRAUD FUND	139	600	600	600	600	600
6107	DCRA	CIVIL INFRACTIONS	1,195	500	500	500	500	500
6111	DCPL	LIBRARY BOOK FINES & MISCELLANEOUS	125	131	133	135	137	137
6111	OCF	SURPLUS PROPERTY, DCSS DISC REV DC P-CAD REBATES	2,140	2,505	2,430	2,721	2,946	2,946
6111	DEMPED	OTHER REVENUE-OTHER	57	50	50	50	50	50
6111	DGS/OPM	OTHER REVENUE	494	622	622	622	622	622
6111	MPD	DATA PROCESSING, SALE OF UNCLAIMED PROPERTY, CIVIL FORFEITURE AND GAMBLING PROCEEDS	1,700	1,180	1,180	1,180	1,180	1,180
9200	DMH	MISCELLANEOUS OTHER REVENUE	2	2	2	2	2	2
9205	DMH	SODA COMMISSIONS	3	3	3	3	3	3
6111	OCFO	OTHER REVENUE-CCU COLLECTION	28,248	24,300	24,800	25,383	28,890	26,408
6111	OCFO	CAFR Reclass and Other Revenue	66,510					
TOTAL MISCELLANEOUS			166,268	83,407	83,839	84,880	88,689	86,207
CHARGES FOR SERVICES								
3200	Pub Svc Comm.	TELECO REGISTRATION	10	11	12	12	12	12
3201	DCRA	HOME OCCUPATION LICENSE	42	40	40	40	40	40
3202	DCRA	BOILER INSPECTION PERMITS	43	40	40	40	40	40
3203	DCRA	WELDING CERTIFICATE	2	2	2	2	2	2
3204	DCRA	ELEVATOR INSPECTION	421	400	400	400	400	400
3205	DCRA	OTHER SERVICE CHARGES	5	5	5	5	5	5
3206	MPD	FINGERPRINTS, PHOTOS	477	425	425	425	425	425
3207	DOC	OTHER SERVICE CHARGES-OTHER	13	26	26	26	26	26
3208	DMH	REPRODUCTION OF REPORTS	2	2	2	2	2	2
3208	MPD	REPRODUCTION OF REPORTS	61	47	47	47	47	47
3208	DCRA	REPRODUCTION OF REPORTS	51	10	10	10	10	10
3208	DMV	REPRODUCTION OF REPORTS	2,898	3,000	3,000	3,000	3,000	3,000
3209	FEMS	EMERGENCY AMBULANCE FEES	19,362	17,000	17,500	18,000	18,000	18,000

(Continued on next page)

Table 3-15 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
CHARGES FOR SERVICES (Continued)								
3210	MPD	TRANSCRIPT OF RECORDS	218	210	210	210	210	210
3211	MPD	FIREARM USER FEE	238	100	100	100	100	100
3214	DMV	MOTOR VEHICLE INSPECTION	0	0	0	0	0	0
3215	DMV	VEHICLE TITLES RSC 1259	2,052	2,000	2,000	2,000	2,000	2,000
3219	DCRA	WHARVES AND MARKETS	147	300	300	300	300	300
3220	DCRA	SURVEYOR FEES	130	100	100	100	100	100
3221	DMV	RECORDATION FEE (RSC 1275)	704	500	500	500	500	500
3221	OCFO	DEED RECORDATION FEES	7,418	7,000	7,000	7,000	7,000	7,000
3222	DCRA	CORP RECORDATION	15,483	12,000	15,000	12,000	15,000	15,000
3223	DMV	PARKING FEES/PERMITS RSC 1314	5,056	3,000	3,000	3,000	3,000	3,000
3223	DGS/OPM	OTHER CHARGES FOR SERVICES/ PARKING PROGRAM	1,252	1,319	1,319	1,319	1,319	1,319
3227	DCRA	COND/COOP CERTIFICATE	2	0	0	0	0	0
3207	DMV	BUSINESS-INSURANCE LAPSE FEES	2,005	1,900	1,900	1,900	1,900	1,900
3234	DCRA	OTHER SERVICE CHARGES-OTHER	323	121	121	121	121	121
3234	DDOT	OTHER SERVICE CHARGES	32	0	0	0	0	0
3234	DMV	OTHER SERVICE CHARGES	178	100	100	100	100	100
3234	DCPL	BOOKSTORE-DCPL	35	30	30	30	30	30
3235	DCRA	MODIFICATION AND VARIANCE REQUESTS	142	25	25	25	25	25
3251	OCFO	TRANSCRIPT OF RECORDS-TAX CERTIFICATES	127	120	120	120	120	120
3310	DISB	INVESTMENT ADVISORS ACT	488	488	488	488	488	488
3320	DGS/OPM	RENTALS	14,232	14,588	14,952	15,326	15,709	15,709
		Others-CAFR	1,767					
TOTAL CHARGES FOR SERVICES			75,416	64,909	68,774	66,648	70,031	70,031
TOTAL NON TAX REVENUE			466,050	396,708	453,117	442,149	440,053	433,655

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2014-2018

	FY 2013		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
	End of Year Fund Balance	Certified Revenues	Certified Balance Use	Certified Resources	Certified Balance Use	Certified Resources	Certified Balance Use	Certified Resources	Certified Balance Use	Certified Resources	Certified Revenues	Certified Revenues
TOTAL DEDICATED TAX REVENUE		457,944,000	20,467,661	478,411,661	442,056,000	448,867,515	6,811,515	450,050,000	460,493,000	453,401,000		
Convention Center Fund (EZ0 0110)	0	107,752,000	0	107,752,000	111,719,000	111,719,000	0	115,931,000	119,952,000	124,054,000		
Sales Tax		107,752,000			111,719,000			115,931,000	119,952,000	124,054,000		
Healthy Schools Fund (G00 0111)	4,899,741	4,266,000	4,899,741	9,165,741	4,266,000	4,266,000	0	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 (DT0 0110)	0	7,833,585	0	7,833,585	7,839,189	7,839,189	0	7,832,389	7,835,339	7,832,389		
Deed Recordation Tax		4,580,497			4,625,123			4,641,178	4,646,531	4,664,821		
Deed Transfer Tax		3,253,088			3,214,066			3,191,211	3,188,808	3,167,568		
Nursing Facility Quality of Care Fund (HT0 0110)	4,570,715	14,114,000	0	14,114,000	15,117,000	15,117,000	0	15,117,000	15,117,000	15,117,000		
Healthcare Provider Tax		14,114,000			15,117,000			15,117,000	15,117,000	15,117,000		
Healthy DC Fund (HT0 0111)	10,332,284	39,801,000	3,520,769	43,321,769	38,381,000	45,192,515	6,811,515	40,987,000	44,016,000	46,849,000		
Sales Tax		106,000			214,000			428,000	854,000	854,000		
Insurance Premiums Tax		34,695,000			38,167,000			40,559,000	43,162,000	45,995,000		
HMSC Contribution		5,000,000			-			-	-	-		
Stevie Sellows Quality Improvement Fund (HT0 0112)	2,316,380	5,202,000	0	5,202,000	5,519,000	5,519,000	0	5,519,000	5,519,000	5,519,000		
ICF-IDD Assessment		5,202,000			5,519,000			5,519,000	5,519,000	5,519,000		
Hospital Fund (HT0 0114) and Hospital Provider Fee Fund (HT0 0115)	715,707	27,915,000	0	27,915,000	0	0	0	0	0	0		
Hospital Bed Tax and Hospital Provider Fee		27,915,000			-			-	-	-		
DDOT Enterprise Fund (KA0 0111)	0	500,000	0	500,000	500,000	500,000	0	500,000	500,000	500,000		
Public Space Rental		500,000			500,000			500,000	500,000	500,000		

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Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2014-2018

	FY 2013		FY 2014		FY 2014		FY 2015		FY 2015		FY 2016		FY 2017		FY 2018	
	End of Year Fund Balance	Certified Revenues	Certified Balance Use	Certified Resources	Certified Revenues	Certified Balance Use	Certified Resources	Certified Revenues	Certified Balance Use	Certified Resources	Certified Revenues	Certified Balance Use	Certified Resources	Certified Revenues	Certified Balance Use	Certified Resources
WMATA (KEO 0110)	12,047,151	62,268,000	12,047,151	74,315,151	62,686,000	62,686,000	0	62,686,000	62,686,000	62,888,000	62,888,000	62,888,000	63,000,000	63,000,000	63,000,000	63,000,000
Sales Tax (parking)		62,268,000														
Highway Trust Fund (KZO 0110)	0	22,391,000	0	22,391,000	22,167,000	22,167,000	0	22,167,000	22,167,000	21,945,000	21,945,000	21,945,000	21,726,000	21,726,000	21,509,000	21,509,000
Motor Fuel Tax		22,391,000														
ABRA (LOO 0110)	0	460,000	0	460,000	1,170,000	1,170,000	0	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000
Sales Tax		460,000														
Neighborhood Investment Fund (EBO 0011)	60,226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Personal Property Tax		-														
Arts and Humanities Enterprise Fund (BX0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales Tax		-														
Smoking Cessation Fund (RMO)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cigarette Excise Tax		-														
Sub Total - GENERAL FUND	34,942,204	292,502,585	20,467,661	312,970,246	269,364,189	269,364,189	6,811,515	276,175,704	276,175,704	276,155,389	276,155,389	283,101,339	283,101,339	283,101,339	350,587,389	350,587,389
Ballpark Fund (BK0 0110)	0	49,563,000	0	49,563,000	50,928,000	50,928,000	0	50,928,000	50,928,000	51,838,000	51,838,000	51,838,000	53,859,000	53,859,000	54,811,000	54,811,000
Sales Tax		13,398,000			13,398,000	13,398,000				13,844,000	13,844,000	13,844,000	14,330,000	14,330,000	14,330,000	14,330,000
Public Utility Tax		9,034,000			9,161,000	9,161,000				9,479,000	9,479,000	9,479,000	9,808,000	9,808,000	10,133,000	10,133,000
Toll Telecommunications Tax		2,278,000			2,310,000	2,310,000				2,390,000	2,390,000	2,390,000	2,473,000	2,473,000	2,555,000	2,555,000
Ballpark Fee		25,251,000			26,059,000	26,059,000				26,125,000	26,125,000	26,125,000	27,248,000	27,248,000	27,793,000	27,793,000
Housing Production Trust Fund (UZ0 0110)	0	37,719,415	0	37,719,415	40,421,811	40,421,811	0	40,421,811	40,421,811	42,236,611	42,236,611	44,646,661	44,646,661	44,646,661	46,566,611	46,566,611
Deed Recordation Tax		22,055,503			23,848,877	23,848,877				25,027,822	25,027,822	26,476,469	26,476,469	26,476,469	27,734,179	27,734,179
Deed Transfer Tax		15,663,912			16,572,934	16,572,934				17,208,789	17,208,789	18,170,192	18,170,192	18,170,192	18,832,432	18,832,432
Tax Increment Financing (TX0/TY0 0110)	0	78,159,000	0	78,159,000	81,342,000	81,342,000	0	81,342,000	81,342,000	79,820,000	79,820,000	78,886,000	78,886,000	78,886,000	91,436,000	91,436,000
Real Property Tax		43,209,000			43,131,000	43,131,000				44,098,000	44,098,000	38,493,000	38,493,000	38,493,000	49,075,000	49,075,000
Sales Tax		34,950,000			38,211,000	38,211,000				35,722,000	35,722,000	40,393,000	40,393,000	40,393,000	42,361,000	42,361,000
Sub Total - ENTERPRISE FUND	0	165,441,415	0	165,441,415	172,691,811	172,691,811	0	172,691,811	172,691,811	173,894,611	173,894,611	177,391,661	177,391,661	177,391,661	192,813,611	192,813,611

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 2015 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 2013. 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 2013 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 2013 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2014, 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 2015, 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 2016, FY 2017, and FY 2018. 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 January 2013 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/FINAL%20special-purpose%20report%20011713.pdf>.

Table 3-17

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

	FY 2013		FY 2014		FY 2014		FY 2015		FY 2015		FY 2016		FY 2017		FY 2018	
	End of Year Fund Balance	Revenues	Certified	Balance Use	Certified	Balance Use	Certified	Revenues	Certified	Balance Use	Certified	Revenues	Certified	Revenues	Certified	Revenues
A. Governmental Direction and Support																
Office of Open Government (A00)																
0601	60,535	70,000	0	0	70,000	8,000	72,000	80,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000
	Board of Ethics and Accountability Fund (Fines)	10,000	0	0	10,000	8,000	12,000	20,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
0602	52,300	60,000	0	0	60,000	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
	Lobbying Registration Fee Fund															
Department of General Services (AM0)																
1150	258,272	6,121,110	124,462	0	6,245,572	0	6,326,442	6,326,442	6,326,442	6,326,442	6,326,442	6,326,442	6,326,442	6,326,442	6,326,442	6,326,442
	Utility Payments for Non-DC Agencies	2,080,000	0	0	2,080,000	0	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
1440	1,155	3,000,000	0	0	3,000,000	0	3,009,041	3,009,041	3,009,041	3,009,041	3,009,041	3,009,041	3,009,041	3,009,041	3,009,041	3,009,041
	RFK & DC Armory Maintenance Fund															
1460	257,109	924,538	124,462	0	1,049,000	0	895,000	895,000	895,000	895,000	895,000	895,000	895,000	895,000	895,000	895,000
	Eastern Market Enterprise Fund															
1500	8	116,572	0	0	116,572	0	122,401	122,401	122,401	122,401	122,401	122,401	122,401	122,401	122,401	122,401
	Facilities Service Request Fund															
Office of Finance and Resource Management (AS0)																
1150	0	0	0	0	0	0	505,527	505,527	505,527	505,527	505,527	505,527	505,527	505,527	505,527	505,527
	Utilities Payment for Non-DC Agencies															
Office of the Chief Financial Officer (AT0)																
0602	25,826,113	40,873,816	2,000,000	0	42,873,816	0	43,825,897	43,825,897	43,825,897	43,825,897	43,825,897	43,825,897	43,825,897	43,825,897	43,825,897	43,825,897
	Payroll Service Fees	377,878	0	0	377,878	0	377,878	377,878	377,878	377,878	377,878	377,878	377,878	377,878	377,878	377,878
0603	0	1,212,752	0	0	1,212,752	0	1,347,167	1,347,167	1,347,167	1,347,167	1,347,167	1,347,167	1,347,167	1,347,167	1,347,167	1,347,167
	Service Contracts															
0605	0	70,000	0	0	70,000	0	103,939	103,939	103,939	103,939	103,939	103,939	103,939	103,939	103,939	103,939
	Dishonored Check Fees															
0606	4,567,355	2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Recorder of Deeds Surcharge															
0608	0	6,000	0	0	6,000	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Drug Pre Trust															
0610	0	4,100,000	0	0	4,100,000	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
	Bank Fees															
0611	0	13,466,344	0	0	13,466,344	0	13,573,536	13,573,536	13,573,536	13,573,536	13,573,536	13,573,536	13,573,536	13,573,536	13,573,536	13,573,536
	Tax Collection Fees															
0613	0	3,524,410	0	0	3,524,410	0	3,524,410	3,524,410	3,524,410	3,524,410	3,524,410	3,524,410	3,524,410	3,524,410	3,524,410	3,524,410
	Unclaimed Property Contingency Fund															
0614	0	610,569	0	0	610,569	0	610,569	610,569	610,569	610,569	610,569	610,569	610,569	610,569	610,569	610,569
	Defined Contribution Plan Administration															
0619	0	1,281,886	0	0	1,281,886	0	1,281,886	1,281,886	1,281,886	1,281,886	1,281,886	1,281,886	1,281,886	1,281,886	1,281,886	1,281,886
	DC Lottery Reimbursement															
0626	0	263,976	0	0	263,976	0	266,402	266,402	266,402	266,402	266,402	266,402	266,402	266,402	266,402	266,402
	Tobacco Fund Reimbursement															
6115	21,258,758	13,960,000	2,000,000	0	15,960,000	0	15,730,109	15,730,109	15,730,109	15,730,109	15,730,109	15,730,109	15,730,109	15,730,109	15,730,109	15,730,109
	OFT Central Collections Unit (CCU) O Type															
Office of the Secretary (BA0)																
1243	98,861	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	Distribution Fees	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
D.C. Department of Human Resources (BE0)																
0615	0	286,120	0	0	286,120	0	291,565	291,565	291,565	291,565	291,565	291,565	291,565	291,565	291,565	291,565
	Defined Benefits Retirement Program	174,264	0	0	174,264	0	177,984	177,984	177,984	177,984	177,984	177,984	177,984	177,984	177,984	177,984
1555	0	111,856	0	0	111,856	0	113,581	113,581	113,581	113,581	113,581	113,581	113,581	113,581	113,581	113,581
	Reimbursables from Other Governments															

(Continued on next page)

Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

	FY 2013		FY 2014		FY 2014		FY 2014		FY 2015		FY 2015		FY 2016		FY 2017		FY 2018	
	End of Year Fund Balance		Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Resources	Certified Resources	Certified Fund Balance Use	Certified Resources	Certified Resources	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues
A. Governmental Direction and Support (continued)																		
Office of the Attorney General (CBO)	7,486,941		2,520,000	0	2,520,000	0	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	2,510,000
0603 Child Support - TANF/AFDC Collections	7,313,227		2,500,000	0	2,500,000	0	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	2,500,000
0604 Child Support - Reimbursements & Fees	123,520		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0605 Child Support - Interest Income	2,428		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0613 Independent Agencies	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Nuisance Abatement Fund	47,766		20,000	0	20,000	0	10,000	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Office of Campaign Finance (CJO)	15,332		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0600 Special Purpose Revenue Fund	15,332		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical Liability Captive INS Agency (RJO)	188,243		62,837	188,242	251,079	188,242	55,000	251,079	55,000	55,000	60,500	55,000	60,500	66,000	66,000	72,000	72,000	72,000
1240 Captive Insurance Fund	188,243		62,837	188,242	251,079	188,242	55,000	251,079	55,000	60,500	60,500	66,000	66,000	72,000	72,000	72,000	72,000	72,000
Office of the Chief Technology Officer (T00)	4,999,564		16,334,123	3,663,454	19,997,577	3,663,454	13,847,539	19,997,577	13,847,539	14,573,740	13,847,539	14,573,740	13,847,539	14,573,740	16,000,000	16,000,000	18,000,000	18,000,000
0602 DC NET Services Support	4,933,190		13,834,123	3,663,454	17,497,577	3,663,454	13,847,539	17,497,577	13,847,539	14,573,740	13,847,539	14,573,740	13,847,539	14,573,740	16,000,000	16,000,000	18,000,000	18,000,000
1200 SERVUS Program	66,374		2,500,000	0	2,500,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total: Governmental Direction and Support	38,933,861		67,268,006	5,976,158	73,244,164	5,976,158	68,433,970	73,244,164	68,433,970	8,000	69,220,446	68,441,970	69,220,446	70,691,181	70,691,181	72,739,151	72,739,151	72,739,151

(Continued on next page)

Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

	FY 2013		FY 2014		FY 2014		FY 2015		FY 2015		FY 2016		FY 2017		FY 2018	
	End of Year Fund Balance	FY 2013 Certified Revenues	FY 2014 Certified Revenues	FY 2014 Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Balance Use	FY 2015 Certified Resources	FY 2015 Certified Balance Use	FY 2016 Certified Revenues	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Resources	
B. Economic Development and Regulation																
Office of Planning (BDO)																
2001	164,687	55,000	55,000	25,000	80,000	55,000	25,000	80,000	25,000	80,000	55,000	80,000	55,000	55,000	55,000	55,000
Commission on Arts and Humanities (BXO)																
0600	455,571	100,000	100,000	100,000	200,000	100,000	100,000	200,000	100,000	200,000	100,000	200,000	100,000	100,000	100,000	100,000
Department of Employment Services (CFO)																
0610	30,747,563	26,235,334	26,235,334	9,314,513	35,569,847	33,803,334	2,314,513	4,500,000	2,000,000	4,500,000	35,379,095	4,500,000	36,202,626	4,500,000	4,500,000	4,500,000
0611	17,976,759	8,000,000	8,000,000	5,000,000	13,000,000	15,500,000	0	15,500,000	0	15,500,000	16,235,179	16,235,179	16,619,392	16,619,392	16,619,392	16,619,392
0612	2,682,995	1,600,000	1,600,000	0	1,600,000	1,648,000	0	1,648,000	0	1,648,000	1,748,363	1,748,363	1,800,814	1,800,814	1,800,814	1,800,814
0624	7,749,991	12,155,334	12,155,334	2,000,000	14,155,334	12,155,334	2,000,000	14,155,334	2,000,000	14,155,334	12,895,553	12,895,553	13,282,420	13,282,420	13,282,420	13,282,420
Dept. of Consumer and Regulatory Affairs (CRO)																
6006	20,298,989	24,805,300	24,805,300	5,330,550	30,135,850	24,733,436	8,873,411	33,606,847	8,873,411	33,606,847	23,455,000	23,455,000	20,955,000	20,955,000	20,955,000	20,955,000
6008	1,996,873	4,738,702	4,738,702	0	4,738,702	2,500,000	1,495,802	3,995,802	1,495,802	3,995,802	5,000,000	5,000,000	2,500,000	2,500,000	2,500,000	2,500,000
6009	2,078,923	692,763	692,763	0	692,763	1,600,000	0	1,600,000	0	1,600,000	800,000	800,000	800,000	800,000	800,000	800,000
6010	0	147,725	147,725	0	147,725	103,436	0	103,436	0	103,436	70,000	70,000	230,000	230,000	230,000	230,000
6011	1,378,178	2,929,193	2,929,193	0	2,929,193	3,000,000	912,714	3,912,714	912,714	3,912,714	3,000,000	2,400,000	3,000,000	3,000,000	3,000,000	3,000,000
6012	0	5,000	5,000	0	5,000	0	0	0	0	0	0	0	0	0	0	0
6013	0	174,654	174,654	0	174,654	130,000	0	130,000	0	130,000	175,000	175,000	175,000	175,000	175,000	175,000
6013	10,561,422	11,607,544	11,607,544	5,030,550	16,638,094	13,000,000	5,964,498	18,964,498	5,964,498	18,964,498	10,000,000	13,000,000	10,000,000	10,000,000	10,000,000	10,000,000
6020	906,964	748,930	748,930	0	748,930	400,000	0	400,000	0	400,000	400,000	400,000	750,000	750,000	750,000	750,000
6030	2,114,265	1,300,000	1,300,000	300,000	1,600,000	1,500,000	500,397	2,000,397	500,397	2,000,397	1,000,000	700,000	1,000,000	1,000,000	1,000,000	1,000,000
6040	1,262,364	2,460,789	2,460,789	0	2,460,789	2,500,000	0	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
Office of Cable Television (CTO)																
0600	2,617,989	10,500,000	10,500,000	1,800,000	12,300,000	11,000,000	0	11,000,000	0	11,000,000	11,500,000	11,500,000	11,500,000	11,500,000	11,500,000	11,500,000
Dept. of Housing and Community Development (DBO)																
0602	(3,173,347)	7,500,000	7,500,000	1,500,000	9,000,000	5,500,000	1,000,000	6,500,000	1,000,000	6,500,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
0610	4,351,326	6,500,000	6,500,000	1,500,000	8,000,000	4,500,000	1,000,000	5,500,000	1,000,000	5,500,000	4,500,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000

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Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

	FY 2013		FY 2014		FY 2014		FY 2014		FY 2015		FY 2015		FY 2016		FY 2017		FY 2018	
	End of Year Fund Balance	Year Fund Balance	Certified Revenues	Balance Use	Certified Resources	Balance Use	Certified Revenues	Balance Use	Certified Resources	Certified Revenues	Balance Use	Certified Resources	Certified Revenues	Balance Use	Certified Revenues	Balance Use	Certified Revenues	Balance Use
Economic Development and Regulation (continued)																		
Public Service Commission (DH0)																		
0631	2,061,352	1,996,411	11,611,989	0	11,611,989	0	12,139,253	20,000	12,159,253	12,139,253	12,139,253	12,139,253	12,139,253	12,139,253	12,139,253	12,139,253	12,139,253	12,139,253
		64,941	0	0	0	0	0	20,000	20,000	0	0	0	0	0	0	0	0	0
0661																		
Office of the People's Counsel (DJ0)																		
0631	2,089,001	2,089,001	6,565,523	0	6,565,523	0	6,911,031	0	6,911,031	6,911,031	6,911,031	6,911,031	6,911,031	6,911,031	6,911,031	6,911,031	6,911,031	6,911,031
Office of the Deputy Mayor for Econ. Develop. (EB0)																		
0419	22,528,647	1,488,398	10,900,000	9,546,552	20,446,552	0	10,500,000	9,588,271	20,088,271	10,500,000	5,000,000	10,500,000	10,500,000	10,500,000	6,750,000	5,000,000	5,000,000	5,500,000
0609		3,610,514	2,800,000	0	2,800,000	0	2,000,000	588,271	2,588,271	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
0632		17,429,735	3,100,000	9,546,552	12,646,552	0	3,500,000	9,000,000	12,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Business Improvements Districts Transfer (ID0)																		
2003	0	0	25,000,000	0	25,000,000	0	25,000,000	0	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Alcoholic Beverage Regulation Administration (LO0)																		
6017	5,322,242	5,322,242	4,000,000	2,395,140	6,395,140	0	3,700,000	2,575,930	6,275,930	3,700,000	3,700,000	3,700,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Dept. of Insurance, Securities, and Banking (SR0)																		
2100	10,083,828	247,946	32,890,730	3,500,000	36,390,730	0	34,152,139	2,900,000	37,052,139	34,152,139	1,068,463	34,865,933	35,911,911	36,989,267	35,911,911	36,989,267	35,911,911	36,989,267
2200		956,920	1,134,240	100,000	1,234,240	0	1,068,463	0	1,068,463	1,068,463	6,555,501	1,100,517	1,133,532	1,167,538	1,133,532	1,167,538	1,133,532	1,167,538
2350			8,000,000	500,000	8,500,000	0	6,555,501	0	6,555,501	6,555,501	10,801,539	6,752,166	6,954,731	7,163,372	6,954,731	7,163,372	6,954,731	7,163,372
2500			7,500,000	0	7,500,000	0	10,801,539	0	10,801,539	10,818,550	10,818,550	10,818,550	11,143,107	11,477,400	11,143,107	11,477,400	11,143,107	11,477,400
2600			450,000	0	450,000	0	450,000	0	450,000	450,000	450,000	463,500	477,405	491,727	477,405	491,727	477,405	491,727
2800			11,000,000	0	11,000,000	0	11,500,000	0	11,500,000	11,500,000	11,500,000	11,845,000	12,200,350	12,566,360	12,200,350	12,566,360	12,200,350	12,566,360
2910			2,306,490	0	2,306,490	0	2,316,520	0	2,316,520	2,316,520	2,316,520	2,382,281	2,453,749	2,527,362	2,382,281	2,453,749	2,527,362	2,382,281
2911			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2950			2,500,000	2,900,000	5,400,000	0	1,460,116	2,900,000	4,360,116	1,460,116	1,503,919	1,503,919	1,549,037	1,595,508	1,503,919	1,549,037	1,595,508	1,549,037
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of Motion Picture and Television Develop. (TK0)																		
0610	0	0	95,000	0	95,000	0	95,000	0	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000
Sub-total: Economic Development and Regulation	93,195,623	160,278,876	160,278,876	33,511,755	193,790,631	167,689,193	27,082,612	27,082,612	194,771,805	168,700,808	167,176,290	168,700,808	167,176,290	168,700,808	167,176,290	168,700,808	167,176,290	168,700,808

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Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

	FY 2013 End of Year Fund Balance	FY 2014		FY 2014		FY 2015		FY 2015		FY 2016		FY 2017		FY 2018	
		Certified Revenues	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues	
C. Public Safety and Justice															
Metropolitan Police Department (FA0)	1,274,737	7,670,000	200,000	7,870,000	7,170,000	200,000	7,370,000	7,170,000	7,170,000	7,170,000	7,170,000	7,170,000	7,170,000	7,170,000	7,170,000
1555 Reimbursable from Other Governments	0	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
1614 Miscellaneous	0	5,000,000	0	5,000,000	4,500,000	0	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
7278 Asset Forfeiture	1,274,737	670,000	200,000	870,000	670,000	200,000	870,000	670,000	670,000	670,000	670,000	670,000	670,000	670,000	670,000
Fire and Emergency Medical Services Dept. (FB0)	0	1,530,000	0	1,530,000	1,775,000	0	1,775,000	1,775,000	1,775,000	1,775,000	1,775,000	1,775,000	1,775,000	1,775,000	1,775,000
1200 Automated Ext Defib Registration Fee Fund	0	5,000	0	5,000	0	0	0	0	0	0	0	0	0	0	0
1613 Other Revenue (CPR Training)	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
6100 Special Events	0	1,500,000	0	1,500,000	1,750,000	0	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Department of Corrections (FLO)	4,452,744	21,000,000	1,230,248	22,230,248	28,097,879	162,570	28,260,449	21,100,000	21,100,000	21,100,000	21,100,000	21,100,000	21,100,000	21,100,000	21,100,000
0600 Corrections Trustee Reimbursement	3,599,902	19,500,000	1,030,248	20,530,248	26,547,879	0	26,547,879	19,500,000	19,500,000	19,500,000	19,500,000	19,500,000	19,500,000	19,500,000	19,500,000
0601 Concession Income	0	1,450,000	0	1,450,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
0602 Welfare Account	448,502	50,000	200,000	250,000	50,000	162,570	212,570	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
0605 Correction Reimbursement - Juveniles	404,340	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of the Deputy Mayor for PS and Justice (FO0)	3,194,927	99,894	954,629	1,054,523	100,000	1,306,000	1,406,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
0620 Crime Victims Assistance Fund	2,170,404	99,894	623,106	723,000	100,000	623,000	723,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
0621 Dom. Violence Shelter & Transition Housing Fund	1,024,523	0	341,523	341,523	0	683,000	683,000	0	0	0	0	0	0	0	0
Office of Unified Communications (UC0)	11,616,531	13,000,000	2,731,328	15,731,328	13,000,000	2,731,328	15,731,328	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000
1630 911 & 311 Assessments	10,288,412	12,500,000	2,731,328	15,231,328	12,500,000	2,731,328	15,231,328	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
1631 Prepaid Wireless 911 Charges	1,328,119	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Sub-total: Public Safety and Justice	20,538,939	43,299,894	5,126,205	48,426,099	50,142,879	4,399,898	54,542,777	43,145,000	43,145,000	43,145,000	43,145,000	43,145,000	43,145,000	43,145,000	43,145,000

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Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

	FY 2013	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
	End of Year Fund Balance	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
D. Public Education System											
District of Columbia Public Library (CEO)	620,985	417,000	123,000	540,000	420,000	120,000	540,000	520,000	520,000	520,000	520,000
0104 Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0	0
0140 Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0	0
6108 Copies and Printing	327,206	120,000	20,000	140,000	120,000	20,000	140,000	120,000	120,000	120,000	120,000
6150 SLD E-Rate Reimbursement	280,599	297,000	103,000	400,000	300,000	100,000	400,000	400,000	400,000	400,000	400,000
District of Columbia Public Schools (GAO)	2,844,330	12,878,067	2,844,330	15,722,397	7,543,917	0	7,543,917	7,665,779	7,773,548	7,923,204	7,923,204
0602 ROTC	317,753	1,035,167	317,753	1,352,920	1,021,998	0	1,021,998	1,042,037	1,083,718	1,127,067	1,127,067
0604 Pepco	0	28,426	0	28,426	28,995	0	28,995	29,574	30,166	30,769	30,769
0607 Custodial	0	313,039	0	313,039	314,657	0	314,657	317,769	321,459	324,321	324,321
0608 Nonresident	0	661,645	0	661,645	674,878	0	674,878	688,375	702,143	716,186	716,186
0609 Security	0	500,972	0	500,972	526,020	0	526,020	552,321	579,937	608,934	608,934
0611 Cafeteria	0	733,809	0	733,809	733,809	0	733,809	772,430	772,430	811,052	811,052
0613 Vending Machine Sales	0	46,812	0	46,812	50,556	0	50,556	55,107	60,066	65,472	65,472
0621 Parking Fees	0	134,930	0	134,930	134,930	0	134,930	134,930	134,930	134,930	134,930
0633 DHHS Afterschool Program - Copayment	331,731	743,209	331,731	1,074,940	758,073	0	758,073	773,235	788,699	804,473	804,473
0634 E-Rate Education Fund	2,194,846	8,680,058	2,194,846	10,874,904	3,300,000	0	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Public Charter School Board (GBO)	0	3,082,496	0	3,082,496	3,370,645	0	3,370,645	3,438,058	3,506,819	3,576,955	3,576,955
6632 Administrative Fees	0	3,082,496	0	3,082,496	3,370,645	0	3,370,645	3,438,058	3,506,819	3,576,955	3,576,955
Office of the State Superintendent of Education (GDO)	457,131	239,086	5,697,692	5,936,778	448,127	0	448,127	448,127	448,127	448,127	448,127
0603 State Superintendent of Education Fees	0	135,877	0	135,877	135,877	0	135,877	135,877	135,877	135,877	135,877
0610 Charter School Credit Enhancement Fund	336,533	0	5,651,167	5,651,167	0	0	0	0	0	0	0
0618 Student Residency Verification Fund	76,072	22,000	2,000	24,000	22,000	0	22,000	22,000	22,000	22,000	22,000
0619 State Athletic Acts Program & Office Fund	44,526	58,209	44,526	102,734	50,000	0	50,000	50,000	50,000	50,000	50,000
6007 Site Evaluation	0	23,000	0	23,000	240,250	0	240,250	240,250	240,250	240,250	240,250
Sub-total: Public Education System	3,922,446	16,616,649	8,665,022	25,281,671	11,782,689	120,000	11,902,689	12,071,964	12,248,494	12,468,286	12,468,286

(Continued on next page)

Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

	FY 2013 End of Year Fund Balance	FY 2014		FY 2014		FY 2015		FY 2015		FY 2016		FY 2017		FY 2018	
		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
E. Human Support Services															
Department of Parks and Recreation (HAO)	1,905,027	2,200,000	1,905,027	4,105,027	2,420,000	2,420,000	0	2,420,000	2,541,000	2,541,000	2,600,000	2,600,000	2,700,000	2,700,000	2,700,000
Enterprise Fund Account	1,905,027	2,200,000	1,905,027	4,105,027	2,420,000	2,420,000	0	2,420,000	2,541,000	2,541,000	2,600,000	2,600,000	2,700,000	2,700,000	2,700,000
Department of Health (HCO)	11,794,894	12,297,375	30,000	12,327,375	10,835,798	1,557,485	1,557,485	12,393,283	12,612,583	12,612,583	12,864,836	12,864,836	13,122,128	13,122,128	13,122,128
0605 SHPDA Fees	1,249,666	483,000	30,000	513,000	483,000	30,000	30,000	513,000	523,260	523,260	533,725	533,725	544,399	544,399	544,399
0632 Pharmacy Protection	3,856,901	1,694,000	0	1,694,000	1,832,414	0	0	1,832,414	1,869,062	1,869,062	1,906,443	1,906,443	1,944,572	1,944,572	1,944,572
0633 Radiation Protection	0	114,375	0	114,375	114,000	0	0	114,000	116,280	116,280	118,605	118,605	120,977	120,977	120,977
0643 Board of Medicine	6,315,580	9,412,000	0	9,412,000	7,811,411	1,500,000	1,500,000	9,311,411	9,497,639	9,497,639	9,687,592	9,687,592	9,881,343	9,881,343	9,881,343
0655 SHPDA Admission Fee	131,606	505,000	0	505,000	505,453	27,485	27,485	532,938	515,562	515,562	525,873	525,873	536,390	536,390	536,390
0656 EMS Fees	0	59,000	0	59,000	59,520	0	0	59,520	60,180	60,180	61,386	61,386	62,611	62,611	62,611
0661 ICF/MR Fees and Fines	87,975	30,000	0	30,000	30,000	0	0	30,000	30,600	30,600	31,212	31,212	31,836	31,836	31,836
0662 Civic Monetary Penalties	153,167	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Health Care Finance (HTO)	2,946,283	4,471,897	0	4,471,897	3,666,655	190,169	190,169	3,856,824	3,666,655	3,666,655	3,666,655	3,666,655	3,666,655	3,666,655	3,666,655
0631 Medicaid Collections - 3rd Party Liability	2,590,584	2,597,870	0	2,597,870	2,583,103	0	0	2,583,103	2,583,103	2,583,103	2,583,103	2,583,103	2,583,103	2,583,103	2,583,103
0632 Bill of Rights - Grievance and Appeals	355,698	540,693	0	540,693	583,552	190,169	190,169	773,721	583,552	583,552	583,552	583,552	583,552	583,552	583,552
0633 Medicaid Recovery Audit Contractor	0	1,333,333	0	1,333,333	500,000	0	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Department of Human Services (JAO)	1,070,118	1,200,000	0	1,200,000	1,200,000	0	0	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
0603 SSI Payback	1,070,118	1,000,000	0	1,000,000	1,000,000	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
0613 Food Stamps Collection - Fraud	0	200,000	0	200,000	200,000	0	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Department on Disabilities Services (JMO)	685,969	7,550,000	0	7,550,000	7,550,000	0	0	7,550,000	7,550,000	7,550,000	7,550,000	7,550,000	7,550,000	7,550,000	7,550,000
0610 Vocational Rehab. Service Reimbursement	0	350,000	0	350,000	350,000	0	0	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
0611 Cost of Care - Non-Medicaid Clients	175,038	3,700,000	0	3,700,000	3,700,000	0	0	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
0616 Randolph Shepherd Unassigned Facilities	510,931	3,500,000	0	3,500,000	3,500,000	0	0	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Child and Family Services Agency (RLO)	0	1,200,000	0	1,200,000	1,200,000	0	0	1,200,000	1,200,000	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	0	1,200,000	1,200,000	0	0	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Department of Behavioral Health (RMO)	0	3,700,000	0	3,700,000	3,587,828	0	0	3,587,828	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
0610 DMH Federal Beneficiary Reimbursement	0	3,400,000	0	3,400,000	3,287,828	0	0	3,287,828	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
0640 DMH Medicare and 3rd Party Reimbursement	0	300,000	0	300,000	300,000	0	0	300,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Office of Veterans Affairs (VAO)	5,200	2,600	2,400	5,000	2,600	2,400	2,400	5,000	2,600	2,600	2,600	2,600	2,600	2,600	2,600
0600 Office of Veterans Affairs Fund	5,200	2,600	2,400	5,000	2,600	2,400	2,400	5,000	2,600	2,600	2,600	2,600	2,600	2,600	2,600
Sub-total: Human Support Services	18,407,491	32,621,872	1,937,427	34,559,299	30,462,881	1,750,054	1,750,054	32,212,935	32,522,838	32,522,838	32,834,091	32,834,091	33,191,383	33,191,383	33,191,383

(Continued on next page)

Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

	FY 2013														
	End of Year Fund Balance	FY 2014		FY 2014		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
		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
F. Public Works	19,460,194	23,169,592	7,608,315	30,777,907	22,370,039	0	22,370,039	19,166,039	19,166,039	19,166,039	19,166,039	19,166,039	19,166,039	19,166,039	19,166,039
Department of Transportation (KAO)															
6000 General "O" Type Revenue Sources	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
6140 Tree Fund (est. DC Act 14-614)	326,136	350,000	0	350,000	350,000	0	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
6555 Mall Tunnel Lighting	0	320,000	0	320,000	320,000	0	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000
6645 Pedestrian & Bicycle Safety / Enhancement	935,550	300,000	935,550	1,235,550	0	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
6900 DDOT Operating (Unified) Fund	65,084	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6901 DDOT Enterprise Fund - Non Tax Revenues	5,411,160	3,360,292	2,100,000	5,460,292	3,948,629	0	3,948,629	3,948,629	3,948,629	3,948,629	3,948,629	3,948,629	3,948,629	3,948,629	3,948,629
6902 Performance Parking Program Fund	2,255,469	7,003,220	2,255,469	9,258,689	9,069,450	0	9,069,450	9,069,450	9,069,450	9,069,450	9,069,450	9,069,450	9,069,450	9,069,450	9,069,450
6903 Bicycle Sharing Fund	7,615,218	7,697,000	0	7,697,000	7,697,000	0	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000
6904 Performance Parking Program Fund	2,317,296	0	2,317,296	2,317,296	2,722,280	0	2,722,280	2,722,280	2,722,280	2,722,280	2,722,280	2,722,280	2,722,280	2,722,280	2,722,280
6905 Parking Meter Pay by Phone Transaction Fee	0	3,741,080	0	3,741,080	0	0	0	0	0	0	0	0	0	0	0
6906 Parking Meter Fund	534,282	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6908 Streetcar Revenues	0	0	0	0	449,680	0	449,680	449,680	449,680	449,680	449,680	449,680	449,680	449,680	449,680
6909 Transportation Infrastructure Mitigation	0	198,000	0	198,000	5,010,000	0	5,010,000	1,806,000	1,806,000	1,806,000	1,806,000	1,806,000	1,806,000	1,806,000	1,806,000
Washington Metropolitan Area Transit Authority (KEO)	482,142	35,820,002	482,142	36,302,144	46,517,168	0	46,517,168	46,517,168	46,517,168	46,517,168	46,517,168	46,517,168	46,517,168	46,517,168	46,517,168
0601 Parking Meter WMATA	482,142	32,243,419	482,142	32,725,561	39,610,567	0	39,610,567	39,610,567	39,610,567	39,610,567	39,610,567	39,610,567	39,610,567	39,610,567	39,610,567
6030 DC Circulator Bus System	0	3,576,583	0	3,576,583	6,906,601	0	6,906,601	6,906,601	6,906,601	6,906,601	6,906,601	6,906,601	6,906,601	6,906,601	6,906,601
District Department of the Environment (KGO)	37,757,348	51,028,000	3,428,000	54,456,000	51,354,000	9,791,808	61,145,808	51,558,000	51,558,000	51,558,000	51,558,000	51,558,000	51,558,000	51,558,000	51,558,000
0602 Air Quality Construction Permits	139,550	173,000	0	173,000	173,000	0	173,000	173,000	173,000	173,000	173,000	173,000	173,000	173,000	173,000
0603 Fishing License	237,698	86,000	0	86,000	86,000	33,148	119,148	86,000	86,000	86,000	86,000	86,000	86,000	86,000	86,000
0609 LUST Trust Fund	347,530	0	50,000	50,000	0	50,000	50,000	0	0	0	0	0	0	0	0
0634 Soil Erosion/Sediment Control	328,200	661,000	0	661,000	661,000	133,360	794,360	661,000	661,000	661,000	661,000	661,000	661,000	661,000	661,000
0645 Pesticide Product Registration	0	1,800,000	0	1,800,000	1,800,000	20,300	1,820,300	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
0646 Storm Water Fees	0	1,000,000	0	1,000,000	1,045,000	0	1,045,000	1,045,000	1,045,000	1,045,000	1,045,000	1,045,000	1,045,000	1,045,000	1,045,000
0654 Storm Water Permit Review	12,276,998	13,000,000	0	13,000,000	13,000,000	2,660,000	15,660,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000
0655 Storm Water In Lieu Fee	0	450,000	0	450,000	850,000	0	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
0662 Renewable Energy Development Fund	222,608	8,050,000	0	8,050,000	8,000,000	0	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
0663 Clean Land Fund/Brownfield Revitalization	7,589,897	50,000	1,751,000	1,801,000	50,000	1,951,000	2,001,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
0667 Wetlands Fund	2,065,566	40,000	0	40,000	50,000	1,377,000	1,427,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
0670 Anacostia River Clean Up Fund	2,220,841	2,030,000	0	2,030,000	2,030,000	1,470,000	3,500,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000
6201 Economy II	0	133,000	0	133,000	26,000	0	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
6202 Residential Aid Discount (RAD)	0	126,000	0	126,000	113,000	0	113,000	113,000	113,000	113,000	113,000	113,000	113,000	113,000	113,000
6203 Residential Essential Services (RES)	0	126,000	0	126,000	112,000	0	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000

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Table 3-17 (continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

	FY 2013		FY 2014		FY 2014		FY 2015		FY 2015		FY 2016		FY 2017		FY 2018	
	Year End of Fund	Balance	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues
F. Public Works (continued)																
District Department of the Environment (KG0) (continued)																
6204	5,065	126,000	0	0	126,000	0	0	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000
6400	310,057	127,000	0	0	127,000	0	0	145,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
6700	11,507,977	20,500,000	1,627,000	1,627,000	22,127,000	1,627,000	20,500,000	22,127,000	20,500,000	22,127,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000
6800	503,661	2,400,000	0	0	2,400,000	0	2,401,000	2,401,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
6900	1,700	150,000	0	0	150,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Department of Public Works (KT0)	2,512,429	7,929,497	0	0	7,929,497	0	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000	7,450,000
6000	0	275,000	0	0	275,000	0	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000
6010	383,240	150,000	0	0	150,000	0	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
6072	0	325,000	0	0	325,000	0	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000
6082	2,129,190	5,079,497	0	0	5,079,497	0	4,600,000	4,600,000	4,600,000	4,600,000	4,600,000	4,600,000	4,600,000	4,600,000	4,600,000	4,600,000
6591	0	2,100,000	0	0	2,100,000	0	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Department of Motor Vehicles (KV0)	1,386,234	9,450,000	0	0	9,450,000	0	10,116,000	10,116,000	10,116,000	10,116,000	10,116,000	10,116,000	10,116,000	10,116,000	10,116,000	10,116,000
6000	0	4,200,000	0	0	4,200,000	0	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
6100	1,100	250,000	0	0	250,000	0	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000
6258	1,385,134	5,000,000	0	0	5,000,000	0	5,591,000	5,591,000	5,591,000	5,591,000	5,591,000	5,591,000	5,591,000	5,591,000	5,591,000	5,591,000
D.C. Taxicab Commission (TC0)	221,884	4,044,714	0	0	4,044,714	0	7,269,714	7,269,714	7,269,714	7,269,714	7,269,714	7,269,714	7,269,714	7,269,714	7,269,714	7,269,714
2100	0	44,714	0	0	44,714	0	69,714	69,714	69,714	69,714	69,714	69,714	69,714	69,714	69,714	69,714
2200	58,226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2400	163,657	4,000,000	0	0	4,000,000	0	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000	7,200,000
Sub-total: Public Works	61,820,231	131,441,805	11,518,457	11,518,457	142,960,262	9,791,808	145,076,921	145,076,921	142,076,921	142,076,921	142,076,921	142,076,921	142,076,921	142,076,921	142,076,921	142,107,055
G. Financing and Other																
DSO 6462	0	4,728,000	0	0	4,728,000	0	29,918,000	29,918,000	5,114,000	5,114,000	5,319,000	5,319,000	5,319,000	5,319,000	5,319,000	5,319,000
PA0 0654	0	0	0	0	0	0	750,000	750,000	0	0	0	0	0	0	0	0
PA0 0670	0	0	0	0	0	0	500,000	500,000	0	0	0	0	0	0	0	0
PA0 6330	0	25,368,555	0	0	25,368,555	0	27,765,766	27,765,766	28,066,371	28,066,371	29,847,213	29,847,213	29,847,213	29,847,213	29,847,213	34,630,288
K20 6330	0	17,915,243	0	0	17,915,243	0	15,518,032	15,518,032	15,217,427	15,217,427	13,436,585	13,436,585	13,436,585	13,436,585	13,436,585	8,653,510
Sub-total: Financing and Other	0	48,011,798	0	0	48,011,798	0	74,451,798	74,451,798	48,397,798	48,397,798	48,602,798	48,602,798	48,602,798	48,602,798	48,602,798	48,814,798
District-Wide Total	236,819,590	499,538,900	66,735,024	66,735,024	566,273,924	43,152,372	591,192,703	591,192,703	516,135,775	516,135,775	516,773,136	516,773,136	516,773,136	516,773,136	516,773,136	517,912,851

Summary of Major Taxes in the District of Columbia, Fiscal Year 2015

TAX	DESCRIPTION	RATE	FY 2013 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has four property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes</p> <p>Class 2 – commercial property</p> <p>Class 3 – vacant real property</p> <p>Class 4 – blighted real property</p> <p>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>\$1,886,854</p> <p>Amount is net of \$27,986 Tax Increment Financing (TIF) transfer.</p>
PERSONAL PROPERTY TAX	<p>Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures.</p> <p>DC Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Note: The first \$225,000 of taxable value is excluded from tax.</p>	\$54,878
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.</p>	<p>\$913,640</p> <p>Amount is net of transfers to: the Convention Center (\$104,108), the Tax Increment Financing (TIF) Fund (\$37,506), the Ballpark Revenue Fund (\$15,408), WMATA (\$62,268), Healthy Schools Fund (\$4,502), ABRA (\$460)</p>

TAX	DESCRIPTION	RATE	FY 2013 REVENUE (\$ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into DC by the holder of a wholesaler's license. DC Code Citation: Title 25, Chapter 9	Beer = \$2.79 per 31-gallon barrel Champagne/sparkling wine = \$0.45 per gallon Distilled Spirits = \$1.50 per gallon Light wine (alcohol content 14% or less) = \$0.30 per gallon Heavy wine (alcohol content above 14%) = \$0.40 per gallon	\$5,945
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).	\$33,991
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.	\$46,584
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 < \$350,000 = \$2,200 + 8.5% of excess above \$40,000 More than \$350,000 = \$28,550 + 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.	\$1,640,899
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable income (9.5% base rate plus a 5% surtax on the base rate) \$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million	\$298,983

**FY 2013
REVENUE**
(\$ in thousands)

TAX	DESCRIPTION	RATE	
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>9.975% of taxable income plus a 5% surtax on the base rate)</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>	\$154,297
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>\$133,799</p> <p>Amount is net of \$8,653 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>\$54,528</p> <p>Amount is net of \$2,233 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>\$51,920</p> <p>Amount is net of \$25,629 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>	\$39,700

TAX	DESCRIPTION	RATE	FY 2013 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>\$177,952</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$30,616).</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>\$129,956</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$22,933).</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>\$5,553</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>\$5,815</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>Starting in FY 2014 \$500,000 of Public Space Rental revenue is dedicated to the DDOT Enterprise Fund.</p>	<p>\$33,370</p>

TAX	DESCRIPTION	RATE	FY 2013 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 \$15,117 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 \$29,234 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 \$22,391 Highway Trust Fund transfer.
HOSPITAL BED TAX	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 \$15,156 transfer to Hospital 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 \$2,622 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, 2013

Tax Expenditure Budget

FY 2014 - FY 2017

D.C. Law 13-161, the “Tax Expenditure Budget Review Act of 2000,”¹ requires the Chief Financial Officer to prepare a biennial tax expenditure budget that estimates the revenue loss to the District government resulting from tax expenditures during the current fiscal year and the next two fiscal years. The law defines “tax expenditures” as “the revenue losses attributable to provisions of federal law and the laws of the District of Columbia that allow, in whole or in part, a special exclusion, exemption, or deduction from taxes or which provide a special credit, a preferential rate of tax, or a deferral of tax liability.”²

This report, which estimates the revenue forgone due to tax expenditures in fiscal years 2014 through 2017³ covers more than 200 separate tax provisions.

The Importance of Tax Expenditures

Tax expenditures are often described as “spending by another name,” or “disguised spending.” Policymakers use tax abatements, credits, deductions, deferrals, and exclusions to promote a wide range of policy goals in education, human services, public safety, economic development, environmental protection, and other areas. Instead of pursuing these objectives through direct spending, policymakers use tax reductions to favor particular activities (such as hiring new employees) or transfer resources to particular groups (such as the blind or elderly).

For example, a program to expand access to higher education could offer tax deductions for college savings instead of increasing student loans or grants. Regardless of which approach the government uses, there is a real resource cost in terms of forgone revenue or direct expenditures.

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

Since the previous tax expenditure budget was published in 2012, policymakers have established six new local tax expenditures. These involve (1) income tax credits for qualified social electronic commerce companies, (2) real property tax exemptions for non-profit affordable housing developers, (3) real property tax credits for qualified social electronic commerce companies, (4) deed recordation tax exemptions for non-profit affordable housing developers, (5) personal property tax exemptions for solar energy systems, and (6) personal property tax exemptions for cogeneration systems. Within the past two years, policymakers also repealed two local tax expenditures: a capital gains exclusion for qualified high-technology companies, and a sales tax exemption for motor fuel (the latter resulted from a restructuring of the motor fuel tax).

Tax expenditures differ from direct expenditures in several respects. Direct spending programs in the District receive an annual appropriation and the proposed funding levels are reviewed during the annual budget cycle. By

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

² See D.C. Official Code § 47-318(6).

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

contrast, tax expenditures remain in place unless policymakers act to modify or repeal them; in this respect, they are similar to entitlement programs. Direct spending programs are itemized on the expenditure side of the budget, whereas revenues are shown in the budget as aggregate receipts without an itemization of tax expenditures.

The tax expenditure budget aims to subject tax preferences to the same scrutiny as direct appropriations. The itemization of tax expenditures provides policymakers with a more complete picture of how the government uses its resources and should help officials consider ways to reallocate resources more effectively. For example, if ineffective or outmoded tax expenditures were eliminated, policymakers could free up resources to expand high-priority direct spending programs or cut tax rates. This exercise is designed to provide policymakers with the information they need about tax expenditures to make sound fiscal policy decisions.

Structure of the Tax Expenditure Budget

The tax expenditure budget for FY 2014 – FY 2017 is presented in Table 3-19 at the end of this section. The table classifies each tax expenditure by the type of tax and provides the statutory authority, year of enactment, policy area, and estimated revenue loss for fiscal years 2014 through 2017. In addition, an expanded version of the tax expenditure budget which describes the purpose, structure, and eligibility criteria for each provision has been published by the Office of Revenue Analysis (ORA) and is available on the CFO's Internet site at www.cfo.dc.gov.

All of the federal conformity expenditures flow through to the District's individual and business income taxes; the federal government does not impose property taxes or sales taxes. By conforming to the federal definition of adjusted gross income (with several exceptions), the District thereby adopts most of the exclusions and deductions from income that are part of the federal personal and corporate income tax systems. Most other states with an income tax follow a similar practice.

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

- exclusions, which are items that are not considered part of a taxpayer's gross income for tax purposes, even though they increase his or her resources or wealth. Exclusions do not have to be reported on a tax return but still cause adjusted gross income to be lower than it otherwise would be. Employer contributions to health and retirement plans are examples.
- exemptions, which are per-person reductions in taxable income that taxpayers can claim because of their status or circumstances (such as being a senior citizen).
- adjustments, which are reductions in taxable income that are available to all tax filers who meet certain criteria, regardless of whether or not they itemize their deductions. Adjustments are also known as "above-the-line" deductions and are entered on the tax return.
- deductions, which are reductions to taxable income that must be itemized on the tax form. This option is not available to those who choose the standard deduction.
- subtractions, which are reductions from federal adjusted gross income that are used to derive District of Columbia adjusted gross income. Subtractions reflect income that is taxed by the federal government but not by the D.C. government.
- credits, which reduce tax liability directly instead of reducing the amount of income subject to taxation. Credits can be refundable (if the amount of the credit exceeds tax liability, the taxpayer gets the difference as a direct refund) or non-refundable (the amount of the credit cannot exceed tax liability).
- abatements, which are reductions in tax liability (typically real property tax liability) that are often applied on a percentage basis or through a negotiated process.

- deferrals, which delay the recognition of income to a future year or years. Because they shift the timing of tax payments, deferrals function like interest-free loans to the taxpayer.
- rebates, which are refunds provided to qualifying taxpayers as a separate payment (as contrasted with tax credits that are first applied as a reduction of tax liability).
- special rules, a category that is used for federal tax expenditures that involve blended tax rates or special accounting procedures and do not fit neatly into any other category.

Each tax expenditure was also classified by one of 17 policy or program areas, such as education, health, social policy, and transportation. The policy areas largely mirror the categories used by the Joint Committee on Taxation (JCT) of the U.S. Congress, in order to facilitate comparisons. Nevertheless, the categories were modified and expanded in several cases to make them more relevant to the District of Columbia. For example, the “business and commerce” category used by the JCT was changed to “economic development” to reflect a policy focus of particular importance in the District, and a “public safety” category was added (there are no public safety tax expenditures at the federal level).

The four policy areas with the largest number of federal conformity provisions are economic development (28 tax expenditures), income security (15), education (12), and health (10). Nevertheless, the ordering of federal conformity tax expenditures by estimated revenue loss for each policy area (FY 2014) produces a different ranking. Income security provisions account for the largest estimated revenue loss due to the forgone revenue from employer-provided fringe benefits such as pension contributions, which are excluded from the employee’s taxable income (as are the earnings on those contributions). Health provisions rank second in revenue loss for federal conformity provisions, followed by housing and economic development. Many federal tax expenditures that are classified under economic development concern the definition or timing of different types of business income, expenses, reserves, and depreciation.

The four policy areas with the largest number of local tax expenditures are housing (28 tax expenditures), economic development (25), and social policy (14), and income security (12). Once again, the ordering of local tax expenditures by estimated revenue loss for each policy area produces a different ranking. The general law category (which includes constitutional and statutory mandates for tax policy) had the largest estimated revenue loss due to the forgone revenues from federal tax-exempt property in the District of Columbia, followed by economic development, social policy, and housing.

Important Caveats

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

- First, the estimates of revenue loss are “static” and therefore do not reflect behavioral changes that might occur if a tax expenditure were repealed. For example, if the District eliminated the local supplement to the federal earned income tax credit, people might reduce their hours of work and their income tax payments could also drop.
- Second, the revenue loss for each tax expenditure is estimated independently, which does not account for interaction effects among different tax provisions. For example, D.C. law establishes that taxpayers may not claim both the local supplement to the earned income tax credit and the D.C. low-income credit. If the local earned income credit were abolished, more taxpayers might then claim the low-income credit.
- Third, the D.C. government might not be able to collect the full amount owed for administrative reasons. For example, if the District disallowed for local income tax purposes an exemption or exclusion that is allowed on the federal income tax (a process known as “decoupling”), the District would probably not recoup all of the forgone revenue. The reason is that taxpayers would have to make a separate calculation on their District income taxes to

add back the dollars that had been excluded, and compliance with this requirement would not be universal (nor would audits detect all violations).

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

While sufficiently reliable as a gauge of general magnitude, the sum of the individual revenue loss estimates has important limitations in that any interactions between tax expenditures will not be reflected in the sum. Thus, the revenue loss from all or several tax expenditures together might be greater or less than the sum of the estimated revenue losses from the individual tax expenditures, and no measure of the size or the magnitude of these potential interactions or behavioral responses to all or several tax expenditures is available.⁴

Methodology

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

OTR generally lacks information on federal income tax expenditures because the amounts excluded are not reported and the amounts deducted are subtracted from federal adjusted gross income, which is the starting point for a D.C. income tax return. Therefore, ORA's federal conformity estimates represent a District of Columbia portion of the nationwide tax expenditure estimates prepared by the JCT.⁵ ORA estimated the D.C. portion using two fractions: (1) a ratio representing the D.C. share of the relevant activity or population, such as D.C. taxable income divided by national taxable income, and (2) a ratio representing the D.C. average tax rate divided by the U.S. average tax rate.

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

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

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

⁴ U.S. Government Accountability Office, Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined (GAO-05-960, September 2005), p. 3

⁵ In some cases, ORA used tax expenditure estimates from the U.S. Department of the Treasury when data from the Joint Committee on Taxation were not available.

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Table 3-19

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates (Individual and Corporate Income Taxes)

No	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)				
					FY 2014	FY 2015	FY 2016	FY 2017	
Federal Exclusions									
1	Capital gains on assets transferred at death	Economic development	1921	1001, 1014, 1023, 1040, 1221, and 1222	\$29,330	\$31,270	\$33,633		\$36,178
2	Capital gains on assets transferred as a gift	Economic development	1921	1015	(\$1,989)	(\$5,116)	\$2,274		\$3,126
3	Cash accounting, other than agriculture	Economic development	1916	446 and 448	\$1,665	\$1,804	\$1,804		\$1,943
4	Credit union income	Economic development	1937	501(c)(14) and 12 USC 1768	\$405	\$463	\$521		\$579
5	Distribution from redemption of stock to pay taxes imposed at death	Economic development	1950	303	too small	too small	too small		too small
6	Gain on like-kind exchanges	Economic development	1921	1031	\$4,263	\$4,405	\$4,690		\$4,974
7	Imputed interest	Economic development	1964	163(e), 483, 1274, and 1274A	\$420	\$420	\$420		\$490
8	Interest on small-issue qualified private-activity bonds	Economic development	1968	103, 141, 144, and 146	\$366	\$366	\$366		\$366
9	Magazine, paperback, and record returns	Economic development	1978	458	too small	too small	too small		too small
10	Small business stock gains	Economic development	1993	1202	\$694	\$971	\$971		\$1,110
11	Discharge of certain student loan debt	Education	1984	108(f), 20 USC 1087ee(a)(5) and 42 USC 2541-1(g)(3)	\$244	\$244	\$244		\$244
12	Earnings of Coverdell education savings accounts	Education	1998	530	\$122	\$122	\$244		\$365
13	Earnings of qualified tuition programs	Education	1997	529	\$1,096	\$1,340	\$1,462		\$1,583
14	Employer-provided education assistance	Education	1978	127	\$1,073	\$1,073	sunset		sunset
15	Employer-provided tuition reduction	Education	1984	117(d)	\$179	\$179	\$179		\$268
16	Interest on education savings bonds	Education	1988	135	too small	too small	too small		too small
17	Interest on state and local private-activity bonds issued to finance education facilities	Education	1986	103, 141, 142(k), 145, 146, and 501(c)(3)	\$3,192	\$3,294	\$3,397		\$3,500
18	Interest on state and local private-activity student loan bonds	Education	1985	103, 141, 144(b), and 146	\$469	\$469	\$469		\$469
19	Scholarship and fellowship income	Education	1954	117	\$3,289	\$3,411	\$3,654		\$3,776
20	Cafeteria plan benefits	Employment	1974	125	\$32,715	\$34,950	\$36,737		\$38,704

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates (Individual and Corporate Income Taxes)

No.	Name	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2014	FY 2015	FY 2016	FY 2017
Federal Exclusions (cont.)								
21	Employee awards	Employment	1986	74(c) and 274(j)	\$268	\$268	\$268	\$268
22	Employee stock ownership plans	Employment	1974	401(a)(28), 404(a)(9), 404(k), 415(c)(6), 1042, 4975(e)(7), 4978, and 4979A	\$668	\$668	\$816	\$816
23	Employer-paid meals and lodging (other than military)	Employment	1918	119 and 132(e)(2)	\$1,698	\$1,877	\$2,056	\$2,235
24	Housing allowance for ministers	Employment	1921	107 and 265	\$626	\$715	\$715	\$715
25	Miscellaneous fringe benefits	Employment	1984	117(d) and 132	\$6,704	\$6,883	\$7,061	\$7,330
26	Spread of acquisition of stock under incentive stock option plans and employee stock purchase plans	Employment	1981	422 and 423	(\$719)	(\$668)	(\$668)	(\$668)
27	Voluntary employees' beneficiary associations	Employment	1928	419, 419A, 501(a), 501(c)(9), and 4976	\$2,592	\$2,771	\$2,880	\$2,860
28	Interest on state and local private-activity bonds issued to support energy facilities	Energy	1980	103, 141, 142(f), and 146	\$27	\$27	\$27	\$37
29	Accrued interest on savings bonds	General fiscal assistance	1951	454(c)	\$980	\$980	\$980	\$1,050
30	Allocation of interest expenses attributable to tax-exempt bond interest by financial institutions	General fiscal assistance	2009	141, 265(a), 265(b), and 291(e)	\$290	\$347	\$347	\$405
31	Interest on public-purpose state and local bonds	General fiscal assistance	1913	103, 141, and 146	\$33,543	\$35,198	\$36,136	\$37,074
32	Employer contributions for medical care and medical insurance premiums	Health	1918	105, 106, and 125	\$127,821	\$136,579	\$144,357	\$153,027
33	Interest on state and local private-activity bonds issued to finance non-profit hospital construction	Health	1913	103, 141, 145(b), 145(c), 146, and 501(c)(3)	\$2,093	\$2,299	\$2,299	\$2,459
34	Medical care and TriCare medical insurance for military dependents, retirees, retiree dependents, and veterans	Health	1986	112 and 134	\$2,400	\$2,550	\$2,600	\$2,800
35	Medicare Part A - hospital insurance benefits	Health	1970	N.A./administrative	\$15,752	\$16,796	\$16,995	\$18,187
36	Medicare Part B - supplementary medical benefits	Health	1970	N.A./administrative	\$13,467	\$14,361	\$15,405	\$17,044
37	Medicare Part D - prescription drug benefits	Health	2003	N.A./administrative	\$3,578	\$3,926	\$4,323	\$4,770

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates (Individual and Corporate Income Taxes)

No.	Name	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2014	FY 2015	FY 2016	FY 2017
Federal Exclusions (cont)								
38	Capital gain on sale of principal residence	Housing	1997	121	\$35,243	\$36,948	\$38,511	\$39,790
39	Income from discharge of principal residence acquisition indebtedness	Housing	2007	108	\$287	sunset	sunset	sunset
40	Interest on state and local private-activity bonds issued to finance housing	Housing	1980	103, 141, 142, 143, and 146	\$1,990	\$2,196	\$2,196	\$2,196
41	Compensatory damages for physical injury or sickness	Income security	1918	104(a)(2) - 104(a)(5)	\$1,430	\$1,520	\$1,520	\$1,520
42	Disaster mitigation payments	Income security	2005	139	too small	too small	too small	too small
43	Employer contributions for premiums on accident and disability insurance	Income security	1954	105 and 106	\$3,397	\$3,575	\$3,665	\$3,844
44	Employer contributions for premiums on group-term life insurance	Income security	1920	79	\$2,860	\$3,039	\$3,218	\$3,486
45	Employer pension contributions and earnings plans	Income security	1921	401-407, 410-418E, and 457	\$86,257	\$95,731	\$108,513	\$118,793
46	Income of trusts to finance supplemental unemployment benefits	Income security	1960	501(c)(17)	\$27	\$36	\$45	\$54
47	Investment income on life insurance and annuity contracts	Income security	1913	72, 101, 7702, and 7702A	\$41,353	\$42,406	\$43,400	\$44,595
48	Public assistance cash benefits	Income security	1933	N.A./administrative	\$5,212	\$5,420	\$5,629	\$5,733
49	Roth IRA earnings and distributions	Income security	1997	408	\$1,993	\$2,272	\$2,550	\$2,874
50	Social Security and Railroad Retirement benefits	Income security	1938	86	\$13,029	\$13,559	\$14,127	\$14,809
51	Survivor annuities paid to families of public safety officers	Income security	1997	101(h)	too small	too small	too small	too small
52	Workers' compensation benefits	Income security	1918	104(a)(1)	\$8,313	\$9,581	\$8,939	\$9,296
53	Active income of controlled foreign corporations	International commerce	1909	11, 882, and 951-964	\$28,661	\$31,208	\$33,119	\$36,361
54	Allowances for federal employees working abroad	International commerce	1943	912	\$8,484	\$9,908	\$9,332	\$9,757
55	Income earned abroad by U.S. citizens	International commerce	1926	911	\$5,563	\$6,583	\$7,696	\$8,530
56	Inventory property sales source rule exception	International commerce	1921	861, 862, 863, and 865	\$1,969	\$2,027	\$2,142	\$2,200
57	Benefits and allowances for armed forces personnel	National defense	1925	112 and 134	\$3,030	\$3,272	\$3,454	\$3,575
58	Combat pay	National defense	1918	112	\$545	\$606	\$727	\$788
59	Military disability benefits	National defense	1942	104(a)(4), 104(a)(5) and 104(b)	\$121	\$121	\$182	\$182

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

No.	Name	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2014	FY 2015	FY 2016	FY 2017
60	Contributions in aid of construction for water and sewer utilities	Natural resources and environment	1996	118(c) and 118(d)	too small	too small	too small	too small
61	Earnings of certain environmental settlement funds	Natural resources and environment	2005	468B	too small	too small	too small	too small
62	Energy conservation subsidies provided by public utilities	Natural resources and environment	1992	136	too small	too small	too small	too small
63	Interest on state and local private-activity bonds issued to finance water, sewer, and hazardous-waste facilities	Natural resources and environment	1968	103, 141, 142, and 146	\$366	\$366	\$366	\$366
64	Employer-provided adoption assistance	Social policy	1996	137	\$89	\$89	\$80	\$77
65	Employer-provided dependent care	Social policy	1981	129	\$1,511	\$1,609	\$1,698	\$1,804
66	Foster care payments	Social policy	1982	131	\$536	\$536	\$536	\$536
67	Employer-provided transportation assistance	Transportation	1984 and 1992	132(f)	\$4,737	\$5,095	\$5,542	\$5,989
68	Interest on state and local private-activity bonds issued to finance airport, dock and mass commuting facilities	Transportation	1968	103, 141, 142, and 146	\$732	\$835	\$835	\$835
69	Interest on state and local private-activity bonds issued to finance highway projects and rail-truck transfer facilities	Transportation	2005	103, 141, 142(m), and 146	too small	too small	too small	too small
70	G.I. Bill education benefits	Veterans' benefits	1917	38 USC 5301	\$665	\$720	\$780	\$847
71	Veterans' benefits and services	Veterans' benefits	1917	38 USC 5301	\$3,235	\$3,565	\$3,930	\$4,350
Federal Adjustments								
72	Classroom expenses of elementary and secondary school educators	Education	2002	62	\$210	sunset	sunset	sunset
73	Higher education expenses	Education	2001	222	\$278	sunset	sunset	sunset
74	Interest on student loans	Education	1997	221	\$1,705	\$1,705	\$1,827	\$1,827
75	Contributions to health savings accounts	Health	2003	223	\$1,044	\$1,143	\$1,242	\$1,391
76	Health insurance premiums and long-term care insurance premiums paid by the self-employed	Health	1986	162(l)	\$3,818	\$4,022	\$4,227	\$4,500
77	Contributions to self-employment retirement plans	Income security	1962	401-407, 410-418E and 457	\$33,051	\$34,979	\$37,458	\$39,937
78	Employee contributions to traditional Individual Retirement Accounts	Income security	1974	219 and 408	\$6,166	\$6,722	\$7,371	\$7,974
79	Overnight travel expenses of National Guard and Reserve members	National defense	2003	62(a)(2)(E) and 162	\$50	\$50	\$50	\$50

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017**Federal Conformity Estimates**

(Individual and Corporate Income Taxes)

No.	Name	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)				
					FY 2014	FY 2015	FY 2016	FY 2017	
Federal Deductions									
80	Accelerated depreciation of buildings other than rental housing	Economic development	1954	167 and 168	\$345	\$345	\$403	\$403	
81	Accelerated depreciation of equipment	Economic development	1954	167 and 168	\$7,893	\$7,893	\$7,893	\$7,893	
82	Small life insurance company taxable income	Economic development	1984	806	too small	too small	too small	too small	
83	Amortization of business start-up costs	Economic development	1980	195	\$139	\$139	\$139	\$139	
84	Completed contract rules	Economic development	1986	460	\$463	\$521	\$521	\$521	
85	Exception from passive loss rules for \$25,000 of rental real estate loss	Economic development	1986	469(i)	\$20,125	\$22,711	\$24,299	\$26,813	
86	Expensing of depreciable small business property	Economic development	1958	179	\$5,505	\$5,367	\$5,367	\$5,644	
87	Expensing of magazine circulation expenditures	Economic development	1950	173	too small	too small	too small	too small	
88	Film and television production costs	Economic development	2004	181	too small	too small	too small	too small	
89	Gain on non-dealer installment sales	Economic development	1986	453 and 453A(b)	\$6,809	\$6,184	\$5,709	\$5,338	
90	Life insurance company reserves	Economic development	1984	803(a)(2), 805(a)(2), and 807	\$1,505	\$1,563	\$1,563	\$1,621	
91	Loss from sale of small business corporation stock	Economic development	1958	1244	\$83	\$83	\$83	\$83	
92	Property and casualty insurance company reserves	Economic development	1986	832(b)	\$232	\$232	\$290	\$290	
93	Research and development expenditures	Economic development	1954	59(e) and 174	\$3,531	\$4,052	\$4,400	\$4,515	
94	Amortization of certified pollution control facilities	Energy	2005	169(d)(5)	\$232	\$174	\$174	\$174	
95	Depreciation recovery periods for specific energy property	Energy	1986	168(e)	\$463	\$521	\$463	\$463	
96	Energy-efficient commercial building property	Energy	2005	179D	\$173	\$173	\$173	\$173	
97	Blue Cross and Blue Shield companies	Health	1986	833	\$232	\$232	\$232	\$290	
98	Medical and dental care expenses	Health	1942	213	\$10,069	\$11,531	\$13,155	\$14,048	
99	Accelerated depreciation of rental housing	Housing	1954	167 and 168	\$5,045	\$4,918	\$4,918	\$5,021	
100	Mortgage interest on owner-occupied residences	Housing	1913	163(h)	\$68,651	\$71,811	\$75,832	\$83,684	
101	State and local property taxes on owner-occupied residences	Housing	1913	164	\$17,158	\$18,238	\$19,498	\$20,638	
102	Casualty and theft losses	Income security	1913	165(c)(3), 165(e), and 165(h) - 165(k)	\$142	\$142	\$142	\$142	
103	Deduction of foreign taxes instead of a credit	International commerce	1913	901	\$174	\$174	\$174	\$174	
104	Financing income of certain controlled foreign corporations	International commerce	1962	953 and 954	\$869	sunset	sunset	sunset	
105	Charitable contributions	Social policy	1917 and 1935	170 and 642(c)	\$55,257	\$57,684	\$60,209	\$63,107	
106	Costs of removing architectural and transportation barriers to the disabled and elderly	Social policy	1976	190	too small	too small	too small	too small	

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

No.	Name	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone (\$ in thousands)			
					FY 2014	FY 2015	FY 2016	FY 2017
Federal Special Rules								
107	60-40 rule for gain or loss from section 1256 contracts	Economic development	1981	1256	\$142	\$200	\$200	\$200
108	Interest rate and discounting period assumptions for reserves of property and casualty insurance companies	Economic development	1986	831, 832(b), and 846	\$463	\$463	\$463	\$463
109	Inventory accounting	Economic development	1938	475, 491-492	\$3,753	\$3,927	\$4,042	\$4,216
110	Special alternative tax on small property and casualty insurance companies	Economic development	1954	321(a), 501(c)(15), 832, and 834	\$58	\$58	\$58	\$58
111	Apportionment of research and development expenses for determining foreign tax credits	International commerce	1977	861-863 and 904	\$290	\$290	\$232	\$174
112	Interest-charge domestic international sales corporations	International commerce	1986	991-997	\$232	\$232	\$232	\$232

LOCAL TAX EXPENDITURE ESTIMATES

D.C. INCOME TAX

(Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2014	FY 2015	FY 2016	FY 2017
Exemptions								
113	Additional personal exemption for the blind	Income security	1987	§ 47-1806.02(d)	\$90	\$92	\$95	\$95
114	Additional personal exemption for the elderly	Income security	1987	§ 47-1806.02(e)	\$4,652	\$4,787	\$4,922	\$4,922
Subtractions from Federal Adjusted Gross Income								
115	Qualified high-technology companies: depreciable business assets	Economic development	2001	§ 47-1803.3(a)(18)	no estimate	no estimate	no estimate	no estimate
116	College savings plan contributions	Education	2001	§ 47-4501 - § 47-4512	\$1,066	\$1,066	\$1,066	\$1,066
117	Public school teacher expenses	Education	2007	§ 47-1803.03(b-2)	\$112	\$112	\$112	\$112
118	Health insurance premiums paid for a domestic partner (business income tax)	Health	1992	§ 47-1803.03(a)(15) and 46-401(b)	\$170	\$178	\$188	\$198
119	Health insurance premiums paid for a domestic partner (personal income tax)	Health	2006	§ 47-1803.02(a)(2)(W)	\$24	\$24	\$25	\$26
120	Health professional loan repayments	Health	2006	§ 7-751.11	\$70	\$70	\$70	\$70
121	Long-term care insurance premiums	Health	2005	§ 47-1803.03(b-1)	\$225	\$225	\$225	\$225

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017**Local Tax Expenditure Estimates**

No.	Name	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (\$ in thousands)			
					FY 2014	FY 2015	FY 2016	FY 2017
Subtractions from Federal Adjusted Gross Income (cont.)								
122	Housing relocation assistance	Housing	1980	§ 42-2851.05, § 42-3403.05, and § 47-1803.02(a)(2)(R)	minimal	minimal	minimal	minimal
123	D.C. and federal government pension income	Income security	1987	§ 47-1803.02(a)(2)(N)	\$4,124	\$4,228	\$4,378	\$4,542
124	D.C. and federal government survivor benefits	Income security	1987	§ 47-1803.02(a)(2)(N)	\$3,934	\$4,033	\$4,176	\$4,332
125	Disability payments for the permanently and totally disabled	Income security	1985	§ 47-1803.02(a)(2)(M)	\$87	\$89	\$93	\$96
126	Income of persons with a permanent and total disability	Income security	2005	§ 47-1803.02(a)(2)(V)	\$553	\$567	\$587	\$609
127	Railroad retirement system benefits	Income security	1985	§ 47-1803.02(a)(2)(L)	\$93	\$95	\$99	\$103
128	Social Security benefits for retired workers	Income security	1985	§ 47-1803.02(a)(2)(L)	\$16,877	\$17,304	\$17,918	\$18,587
129	Social Security benefits for survivors and dependents	Income security	1985	§ 47-1803.02(a)(2)(L)	\$2,142	\$2,196	\$2,274	\$2,359
130	Social Security benefits for the disabled	Income security	1985	§ 47-1803.02(a)(2)(L)	\$4,190	\$4,296	\$4,449	\$4,615
131	Environmental savings account contributions and earnings	Natural resources and environment			minimal	minimal	minimal	minimal
132	Rental assistance to police officers	Public safety	2001	§ 8-637.03	minimal	minimal	minimal	minimal
133	Compensatory damages awarded in a discrimination case	Social policy	1993	§ 42-2902	minimal	minimal	minimal	minimal
134	Poverty lawyer loan assistance	Social policy	2002	§ 47-1803.02(a)(2)(U)	\$31	\$32	\$33	\$34
		Social policy	2007	§ 47-1803.02(a)(2)(X)	\$40	\$40	\$40	\$40

Credits

135	Economic development zone incentives for businesses	Economic development	1988	§ 6-1501, § 6-1502, § 6-1504, and § 47-1807.06	\$0	\$0	\$0	\$0
136	Qualified high-technology companies: business income tax exemption and reduction	Economic development	2001	§ 47-1817.06	\$15,983	\$16,777	\$17,491	\$18,310
137	Qualified high-technology companies: employee relocation incentives	Economic development	2001	§ 47-1817.02	included in #136	included in #136	included in #136	included in #136
138	Qualified high-technology companies: employment incentives	Economic development	2001	§ 47-1817.03	included in #136	included in #136	included in #136	included in #136
139	Qualified high-technology companies: incentives to employ disadvantaged workers	Economic development	2001	§ 47-1817.05	included in #136	included in #136	included in #136	included in #136
140	Qualified high-technology companies: incentives to retrain disadvantaged workers	Economic development	2001	§ 47-1817.04	included in #136	included in #136	included in #136	included in #136

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

No.	Name	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (in thousands)				
					FY 2014	FY 2015	FY 2016	FY 2017	
Credits (cont.)									
141	Qualified social electronic commerce companies	Economic development	2012	§ 47-1818.01 - § 47-1818.08	\$0	\$0	\$1,440	\$1,500	
142	First-time home purchase for D.C. government employees	Employment	2000	§ 42-2506	\$124	\$124	\$124	\$124	
143	Job growth tax credit	Employment	2010	§ 47-1807.09 and § 47-1807.51 - § 47-1807.56	\$0	\$0	\$0	\$0	
144	Paid leave for organ or bone marrow donors	Health	2006	§ 47-1807.08 and § 47-1808.08	no estimate	no estimate	no estimate	no estimate	
145	Employer-assisted home purchases	Housing	2002	§ 47-1807.07 and § 47-1808.07	minimal	minimal	minimal	minimal	
146	Lower-income, long-term homeownership	Housing	2002	§ 47-1806.09 - § 47-1806.09f	\$4	\$4	\$4	\$4	
147	Property tax circuit-breaker	Housing	1977	§ 47-1806.06	\$16,354	\$16,853	\$18,110	\$19,088	
148	Earned income tax credit	Income security	2000	§ 47-1806.04(f)	\$54,262	\$54,967	\$55,737	\$56,461	
149	Low-income credit	Income security	1987	§ 47-1806.04(e)	\$0	\$1,789	\$1,789	\$1,789	
150	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0	
151	Child and dependent care	Social policy	1977	§ 47-1806.04(c)	\$3,575	\$3,575	\$3,575	\$3,575	

REAL PROPERTY TAX

Abatements

152	New or improved buildings used by high-technology companies	Economic development	2001	§ 47-811.03	\$35	\$36	\$37	\$38
153	Non-profit organizations locating in designated neighborhoods	Economic development	2010	§ 47-857.11 - § 47-857.16	\$153	\$153	\$153	\$153
154	Improvements to low-income housing	Housing	2002	§ 47-866	\$0	\$0	\$0	\$0
155	New residential developments	Housing	2002	§ 47-857.01 - § 47-857.10	\$3,771	\$2,105	\$1,540	\$1,346
156	NoMA residential developments	Housing	2009	§ 47-859.01 - § 47-859.05	\$1,002	\$4,212	\$4,212	\$4,212
157	Preservation of section 8 housing in qualified areas	Housing	2002	§ 47-865	\$0	\$0	\$0	\$0
158	Single-room-occupancy housing	Housing	1994	§ 42-3508.06	\$0	\$0	\$0	\$0
159	Vacant rental housing	Housing	1985	§ 42-3508.02	\$0	\$0	\$0	\$0

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

No.	Name	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (in thousands)				
					FY 2014	FY 2015	FY 2016	FY 2017	
Exemptions									
160	Development of a qualified supermarket, restaurant, or retail store	Economic development	1988	§ 47-1002(23)	\$2,383	\$2,948	\$2,958	\$3,684	
161	High-technology commercial real estate database and service providers	Economic development	2010	§ 47-4630	\$700	\$700	\$700	\$700	
162	Educational institutions	Education	1942	§ 47-1002(10)	\$104,195	\$104,455	\$104,716	\$104,978	
163	Libraries	Education	1942	§ 47-1002(7)	\$426	\$427	\$428	\$429	
164	Embassies, chanceries, and associated properties of foreign governments	General law	1942	§ 47-1002(3)	\$43,825	\$43,935	\$44,045	\$44,155	
165	Federal government property	General law	1942	§ 47-1002(1)	\$839,900	\$841,999	\$844,904	\$846,215	
166	Miscellaneous exemptions	General law	multiple years	Title 47, Chapters 10 and 46	\$118,784	\$119,081	\$119,379	\$119,677	
167	Hospital buildings	Health	1942	§ 47-1002(9)	\$13,352	\$13,386	\$13,419	\$13,453	
168	Historic property	Housing	1974	§ 47-842 - § 47-844	\$9	\$10	\$10	\$10	
169	Homestead deduction	Housing	1978	§ 47-850	\$57,264	\$58,982	\$60,751	\$62,574	
170	Lower-income homeownership households and cooperative housing associations	Housing	1983	§ 47-3503	\$9,711	\$9,735	\$9,760	\$9,784	
171	Multi-family and single-family rental and cooperative housing for low- and moderate-income persons	Housing	1978	§ 47-1002(20)	\$1,080	\$1,082	\$1,085	\$1,088	
172	Nonprofit housing associations	Housing	1983	§ 47-3505	\$10,791	\$10,818	\$10,845	\$10,872	
173	Nonprofit affordable housing developers	Housing	2012	§ 47-1005.02	\$200	\$300	\$400	\$500	
174	Resident management corporations	Housing	1992	§ 47-1002(24)	\$0	\$0	\$0	\$0	
175	Correctional Treatment Facility	Public safety	1997	§ 47-1002(25)	\$3,422	\$3,487	\$3,602	\$3,721	
176	Art galleries	Social policy	1942	§ 47-1002(6)	\$2,374	\$2,380	\$2,386	\$2,392	
177	Cemeteries	Social policy	1942	§ 47-1002(12)	\$5,723	\$5,728	\$5,734	\$5,740	
178	Charitable organizations	Social policy	1942	§ 47-1002(8)	\$14,534	\$14,571	\$14,607	\$14,644	
179	Churches, synagogues, and mosques	Social policy	1942	§ 47-1002(13)	\$60,626	\$60,778	\$60,930	\$61,082	
180	Washington Metropolitan Area Transit Authority properties	Transportation	1966	§ 9-1107.01	\$9,408	\$9,432	\$9,456	\$9,479	

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

No.	Name	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (in thousands)			
					FY 2014	FY 2015	FY 2016	FY 2017
Credits								
181	Qualified social electronic commerce companies	Economic development	2012	§ 47-1818.01 - § 47-1818.08	\$0	\$0	\$1,510	\$1,580
182	First-time home-buyer credit for D.C. government employees	Employment	2000	§ 42-2506	\$313	\$318	\$329	\$340
183	Assessment increase cap	Housing	2001	§ 47-864	\$17,177	\$18,310	\$18,859	\$19,425
184	Senior citizens and persons with disabilities	Housing	1986	§ 47-863	\$21,520	\$21,574	\$21,628	\$21,682
185	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0
186	Condominium and cooperative trash collection	Natural resources and environment	1990	§ 47-872 and § 47-873	\$5,327	\$5,460	\$5,597	\$5,737
Deferrals, Rebates, and Multiple Categories								
187	Economic development zone incentives for real property owners	Economic development	1988	§ 6-1501 - § 6-1503	\$0	\$0	\$0	\$0
188	Public charter school tax rebate	Education	2005	§ 47-867	\$1,296	\$1,321	\$1,364	\$1,409
189	Homeowners in enterprise zones	Housing	2002	§ 47-858.01 - § 47-858.05	\$0	\$0	\$0	\$0
190	Low-income homeowners	Housing	2005	§ 47-845.02	\$0	\$0	\$0	\$0
191	Low-income, senior-citizen homeowners	Housing	2005	§ 47-845.03	\$3	\$4	\$4	\$4
DEED RECORDATION AND TRANSFER TAX Exemptions								
192	Educational institutions	Education	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$516	\$518	\$519	\$520
193	Bona-fide gifts to the District of Columbia	General law	2011	§ 47-902(24)	\$0	\$0	\$0	\$0
194	Embassies, chanceries, and associated properties of foreign governments	General law	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$1,064	\$1,067	\$1,069	\$1,072
195	Federal government	General law	1962 and 1980	§ 42-1102(2) and § 47-902(2)	\$52	\$53	\$53	\$54
196	Other properties exempt from real property taxation	General law	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$687	\$689	\$689	\$690
197	Special act of Congress (recordation tax only)	General law	1962	§ 42-1102(4)	\$375	\$376	\$376	\$377
198	Cooperative housing associations	Housing	1983	§ 42-1102(14), §47-3503(a)(2), §47-3503(a)(3), §47-902(11), and §47-3503(b)(2)	\$267	\$272	\$278	\$283

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

No.	Name	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone (in thousands)		
					FY 2014	FY 2015	FY 2016
Deed Recordation and Transfer Tax Exemptions (cont.)							
199	Inclusionary zoning program (transfer tax only)	Housing	2007	§ 47-902(23)	\$7	\$30	\$30
200	Lower-income homeownership households	Housing	1983	§ 42-1102(12), § 47-3503(a)(1), § 47-3503(a)(3), § 47-902(9), and § 47-3503(b)(1)	\$107	\$107	\$108
201	Nonprofit housing associations	Housing	1983	§ 42-1102(13), § 47-3505(c), § 47-902(10), and § 47-3505(b)	\$160	\$160	\$161
202	Nonprofit affordable housing developers	Housing	2012	§ 42-1102(32)	\$155	\$155	\$156
203	Resident management corporations	Housing	1992	§ 42-1102(20), § 47-3506.01(b)(1), § 47-902(15), and § 47-3506.01(b)(2)	\$0	\$0	\$0
204	Charitable organizations	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$2,004	\$2,009	\$2,014
205	Churches, synagogues, and mosques	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$129	\$129	\$130
206	Tax-exempt entities subject to a long-term lease	Tax administration and equity	2003	§ 42-1102(27) and § 47-902(21)	no estimate	no estimate	no estimate
SALES TAX Exemptions							
207	Energy products used in manufacturing	Economic development	1949	§ 47-2005(1) and (11A)	\$4,388	\$4,563	\$4,889
208	Internet access service	Economic development	1999	§ 47-2001(n)(2)(F)	\$5,691	\$5,885	\$6,341
209	Materials used in development of a qualified supermarket	Economic development	2000	§ 47-2005(28)	\$817	\$845	\$908
210	Professional and personal services	Economic development	1949	§ 47-2001(n)(2)(B)	\$261,782	\$272,353	\$282,054
211	Qualified high-technology companies: certain sales	Economic development	2001	§ 47-2001(n)(2)(G)	\$672	\$695	\$749
212	Qualified high-technology companies: technology purchases	Economic development	2001	§ 47-2005(31)	\$179	\$187	\$203
213	Transportation and communication services	Economic development	1949	§ 47-2001(n)(2)(A)	\$46,974	\$48,571	\$50,368
214	Federal and D.C. governments	General law	1949	§ 47-2005(1)	\$194,110	\$200,710	\$208,136
215	Medicine, drugs, and medical devices	Health	1949	§ 47-2005(14) and (15)	\$16,294	\$16,848	\$17,471
216	Groceries	Social policy	1949	§ 47-2001(n)(2)(E)	\$54,382	\$56,231	\$58,312
217	Materials used in war memorials	Social policy	1957	§ 47-2005(16)	\$0	\$0	\$0

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

No.	Name	Program Area	Year Enacted	D. C. Code Section	Revenue Forgone (in thousands)			
					FY 2014	FY 2015	FY 2016	FY 2017
Sales Tax Exemptions (cont.)								
218	Nonprofit (501(c)(4)) organizations	Social policy	1987	§ 47-2005(22)	\$33,171	\$34,299	\$35,568	\$36,955
219	Semi-public institutions	Social policy	1949	§ 47-2005(3)	\$49,377	\$51,056	\$52,945	\$55,010
220	Miscellaneous	Tax administration and equity	multiple years	§ 47-2005	no estimate	no estimate	no estimate	no estimate
221	Public utility companies	Tax administration and equity	1949	§ 47-2005(5)	\$81,699	\$84,477	\$87,602	\$91,019
222	State and local governments	Tax administration and equity	1949	§ 47-2005(2)	minimal	minimal	minimal	minimal
223	Valet parking services	Transportation	2002	§ 47-2001(n)(1)(L)(iv-) and § 47-2001(n)(2)(H)	\$143	\$148	\$153	\$159
INSURANCE PREMIUMS TAX								
Credit								
224	Certified capital investment by insurance companies	Economic development	2004	§ 31-5233	\$8,804	\$2,859	\$0	\$0
PERSONAL PROPERTY TAX								
Exemptions								
225	Digital audio radio satellite companies	Economic development	2000	§ 47-1508(a)(8)	no estimate	no estimate	no estimate	no estimate
226	Qualified high-technology companies	Economic development	2001	§ 47-1508(a)(10)	\$100	\$104	\$108	\$113
227	Qualified supermarkets	Economic development	2000	§ 47-1508(a)(9)	\$312	\$316	\$319	\$322
228	Solar energy systems	Natural resources and environment	2013	§ 47-1508(a)(11)	\$124	\$125	\$126	\$127
229	Cogeneration systems	Natural resources and environment	2013	§ 47-1508(a)(12)	\$0	\$0	\$0	\$1,370
230	Non-profit organizations	Social policy	1902	§ 47-1508(a)(1)	\$4	\$4	\$4	\$4
231	Public utility and toll telecommunications providers	Tax administration and equity	2001	§ 47-1508(a)(3A)	\$6	\$6	\$6	\$6
232	Wireless telecommunication companies	Tax administration and equity	1998	§ 47-1508(a)(7)	minimal	minimal	minimal	minimal
233	Works of art lent to the National Gallery by non-residents	Tax administration and equity	1950	§ 47-1508(a)(2)	\$0	\$0	\$0	\$0
234	Motor vehicles and trailers	Transportation	1954	§ 47-1508(a)(3)	\$2,437	\$2,461	\$2,486	\$2,511