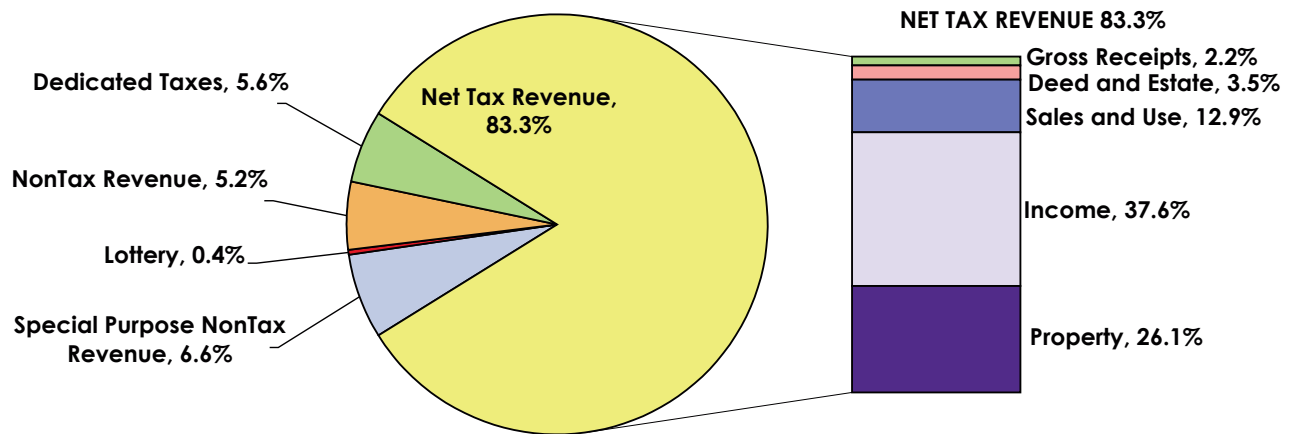


Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2024



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2023 to FY 2027. The chapter is divided into four broad sections:

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

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

SUMMARY

The FY 2023 baseline estimate of \$9.71 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$175.0 million (-1.8 percent) lower than FY 2022 revenue. (See Table 3-1.) The \$9.69 billion estimate for FY 2024 is a decrease of 23.8 million (-0.2 percent) from FY 2023.

Including dedicated taxes and special purpose revenues and policy initiatives, total FY 2023 general fund revenue in the financial plan is \$11.06 billion, \$46.0 million less than in FY 2022 and \$11.09 billion in FY 2024, \$35.6 million more than FY 2023.

Various policy initiatives increase general fund revenue in FY 2024 by \$63.9 million. The policy initiatives are summarized in Table 3-12 and are discussed in the context of the specific revenue item for each proposal.

Table 3-1

General Fund Revenues, FY 2022-2027

(Dollars in Thousands)

Type of Revenue	FY 2022 Actual	FY 2023 Revised	FY 2024 Original	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Local Fund - Baseline	9,886,771	9,711,760	9,687,962	9,869,299	10,178,472	10,505,715
<i>Level Change</i>		-175,011	-23,798	181,337	309,173	327,243
<i>% Change Annual</i>		-1.8%	-0.2%	1.9%	3.1%	3.2%
Taxes (net)	9,221,936	9,034,217	9,070,589	9,278,660	9,600,342	9,941,717
General Purpose Non-Tax Revenues	624,165	633,812	575,915	548,882	535,148	521,016
Transfer from Lottery (net)	40,670	43,731	41,458	41,758	42,982	42,982
Dedicated/Special Purpose - Baseline	1,214,921	1,343,952	1,339,462	1,344,122	1,347,687	1,354,790
<i>Level Change</i>		129,031	-4,490	4,660	3,564	7,104
<i>% Change Annual</i>		10.6%	-0.3%	0.3%	0.3%	0.5%
Dedicated Taxes	545,249	589,125	615,279	635,521	649,836	646,367
Special Purpose (O-Type) Revenues	669,671	754,827	724,183	708,602	697,851	708,423
Total Revenue - Baseline	11,101,692	11,055,712	11,027,424	11,213,421	11,526,159	11,860,505
<i>Level Change</i>		-45,980	-28,288	185,997	312,737	334,347
<i>% Change Annual</i>		-0.4%	-0.3%	1.7%	2.8%	2.9%
Revenue Policy Proposals		-	63,859	247,850	246,888	248,212
Total Revenue with Proposals	11,101,692	11,055,712	11,091,283	11,461,271	11,773,047	12,108,717
<i>Level Change</i>		-45,980	35,571	369,988	311,775	335,671
<i>% Change Annual</i>		-0.4%	0.3%	3.3%	2.7%	2.9%
<i>Addendum: Dedicated tax revenue to enterprise funds</i>	233,204	211,501	216,940	229,975	241,663	254,710

ECONOMIC OUTLOOK

The District's economy continues to recover from the pandemic-induced recession of 2020, with local fund revenue for FY 2022 growing by 13.3 percent over the previous fiscal year. While wage growth remains strong, particularly for high-paying jobs, it is expected to moderate due to the high interest rate environment. Neither the District's employment nor the resident employment levels are expected to return to their 2019 peak during the financial plan period. Recent actions by the Federal Reserve to increase interest rates have resulted in increased mortgage rates to an average of over 6 percent in December 2022. Rising mortgage rates combined with higher input costs have resulted in a substantial decrease in construction activity. The Federal Reserve Bank plans to implement several more rate hikes in 2023 and maintain high rates for an extended period, which could potentially push the economy into a recession. Additionally, the pace and extent to which employees return to the workplace and the extent of permanent population loss also remain uncertain and pose longer term threats to the District's economic and fiscal outlook. Finally, the legislative standoffs over the debt limits and the possibility of a federal government shutdown are now a recurring risk to the District's economy.

National Economy

The national economy experienced a steady deceleration in growth throughout the calendar year 2022 after a strong performance in 2021. Real gross domestic product grew by 2.1 percent in 2022, a significant drop from the 5.9 percent in 2021. Following the first quarter that saw the omicron variant and the start of the Russian invasion of Ukraine, the rest of the year was marked by high inflation as oil prices rose and supply chains were disrupted. Unemployment remains low, however, and consumer spending has remained relatively strong though consumer sentiment has weakened. The consumer price index, which grew 8 percent in 2022, was the highest since 1981. The extraordinary surge has compelled the Federal Reserve to increase rates which contributed to a doubling of 30-year mortgage rates.

- Employment rose 4.3 percent in 2022 from 2021 and the unemployment rate declined from 3.9 percent in December 2021 to 3.5 percent in December 2022.
- Inflation adjusted gross domestic product increased 2.1 percent in 2022 compared to 2021, following the strongest annual growth in 2021 (5.9 percent) since 1984.
- Personal income grew 2.4 percent and wages grew 8.5 percent in 2022 compared to 2021.
- The S&P 500 index fell 15.3 percent from December 2021 to December 2022. The volatile index has rebounded in the first few months of 2023.
- Consumer prices in the US rose by 6.4 percent in the 12 months ending January 2023, down from the peak of 8 percent growth in the summer of 2022. In the Washington metro area, prices increased by 4.4 percent during the same period, a decrease from the 7 percent growth in the summer of 2022.

Regional and District Economy

While the District's economy, as measured by gross domestic product, has rebounded from the COVID-19 pandemic period, employment still lags pre-pandemic levels. As of December 2022, there were approximately 27,000 fewer jobs than there were in February 2020, with losses concentrated in the hospitality, finance and real estate, business services, and federal government sectors. Over the last year, there has been a notable decline in federal employment in the District and the Washington metropolitan area, as the federal government struggles to replace retirees and recent departures in a tight labor market. On a positive note, the District's population showed a slight gain of 0.5 percent in 2022 according to the 2022 US census estimates, reversing the declining trend seen since the onset of the pandemic. The District's labor market is getting tight, as the unemployment rate dropped to a historical low of 4.7 percent in December.

- Employment growth in the three-months ending December 2022, compared to the same period in 2021, was 1.4 percent in the District and 1.9 percent for the metro region.
- The unemployment rate in December 2022 was 4.7 percent in the District and 2.8 percent for the metro region. In December 2021, those were 6.1 percent and 3.9 percent, respectively.

- District personal income and wages grew 4.1 percent and 4.9 percent, respectively, in the quarter ending September 2022 compared to the same quarter in 2021.
- Home sales, both single family and condominium, in the District declined 30.3 percent in the 3-month period ending November 2022 compared to the same period in 2021, and the total value of sales declined 33.4 percent.
- In July 2022, population in the District increased to 671,803 from 668,791 in July 2021, reversing a declining trend observed since the onset of the pandemic. Despite progress, the population remains far from fully recovering to the pre-pandemic level of 708,253 residents estimated in July 2019. Looking forward, the population of DC is projected to continue growing and is expected to reach 687,800 by the end of the current financial plan period.
- Air travel to area airports in December 2022 was 13 percent below the pre-COVID-19 level in December 2019 and hotel occupancy averaged 64 percent in the last quarter of 2022 compared to 73 percent in the last quarter of 2019.

Economic Outlook

Like that of the national economy, the economic outlook for the District has deteriorated. Real gross domestic product growth is projected to slow to 0.2 percent in FY 2023. Employment levels are not expected to return to their 2019 peak during the financial plan period, which ends in FY 2027, due to slower growth in the hospitality sector and weak federal and professional job growth.

The outlook for key economic variables includes:

- **District personal income** growth is about 3.9 percent in FY 2023 over FY 2022. Growth in FY 2024 is expected to be 3.2 percent.
- **Jobs located in the District** is expected to increase by 1.1 percent in FY 2023, which marks a slowdown compared to the previous year's growth rate of 4 percent. Job growth is expected to further decelerate to 0.5 percent in FY 2024 and 0.7 percent in FY 2025. This cumulative growth is projected to bring the number of jobs in the District closer to the levels seen in 2019.
- **The District's population** increases by 8,600 —1.3 percent—over the three fiscal years 2022 through 2025. This pace reverses some of the pandemic-related decline as people move back to the District.
- **Resident employment** growth is expected to be -1.2 percent in FY 2023, reflecting a slowdown in economic activity in the city. The unemployment rate averaged 5.4 percent in FY 2022, which was below the 5.5 percent rate in FY 2019. Going forward, the DC unemployment rate is expected to drop further to 5.1 percent in FY 2023 before stabilizing to about 5.5 percent for the rest of the forecast period.
- **The S&P 500 index** is expected to gain 5.5 percent in FY 2023 and remain virtually flat in FY 2024.

Risks to the Forecast

There are several risks to the current forecast that could result in rapid negative changes to the economic outlook. Recent actions by the Federal Reserve to increase interest rates have resulted in increased mortgage rates, from 3.45 percent in January 2022 to an average of 6.27 percent in January 2023. The housing market has already experienced a significant slowdown, as the combination of increased mortgage rates and higher input costs have resulted in a substantial decrease in housing activity. As the Federal Reserve continues to hike interest rates over the next few quarters, the economic slowdown could potentially spread beyond housing-related activities to the broader economy.

Over the last few quarters, tourism has been a bright spot for the District, as hotels have been re-occupied, and restaurant taxable sales are surpassing pre-pandemic levels even without commuters fully returning. However, high prices and global instability continue to suppress international tourism and may dampen domestic travel as well.

The COVID-19 pandemic has brought about significant changes in the District's population and economy, with potential long-term implications. The population decline observed during the pandemic, coupled with the

increasing prevalence of remote work, may lead to demographic shifts and economic repercussions. If the population loss becomes permanent, the city's demographic profile could change, but the extent and impact of such changes are not yet clear. Additionally, as more people work from home, the District's transportation and office real estate sectors are likely to experience significant shifts. With fewer commuters, there may be less demand for public transportation and office space, leading to a potential reduction in real estate prices. In fact, this trend is already emerging, as federal agencies have reduced their office footprints, signaling a shift in the demand for office space. Overall, the pandemic and the shift towards remote work are likely to have far-reaching economic consequences for the District. Policymakers will need to carefully monitor and respond to these changes.

At the national level, the geopolitical risk due to the continued war in Ukraine and its impact on energy and food prices as well as the supply chain also remains a significant risk to the outlook.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2021-2027

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Gross State Product (nominal, billions of \$)	151.2	160.4	167.6	175.6	183.9	191.8	199.6
	4.8%	6.1%	4.5%	4.8%	4.7%	4.3%	4.0%
Personal Income (billions of \$)	64.1	64.2	66.7	68.8	72.4	75.9	79.1
	4.8%	0.2%	3.9%	3.2%	5.2%	4.8%	4.1%
Wages and Salaries of DC Residents (billions of \$)	31.7	33.6	35.4	36.4	38.4	40.0	41.6
	2.7%	5.8%	5.4%	3.0%	5.5%	3.9%	4.2%
Population (thousands)	667.2	671.7	672.9	676.8	680.3	683.5	686.6
	-1.7%	0.7%	0.2%	0.6%	0.5%	0.5%	0.5%
Households (thousands)	319.1	325.5	325.6	324.2	324.9	326.9	329.3
	2.1%	2.0%	0.0%	-0.4%	0.2%	0.6%	0.7%
Employment in D.C. (thousands)	734.6	764.0	772.3	775.9	781.3	785.4	789.1
	-3.7%	4.0%	1.1%	0.5%	0.7%	0.5%	0.5%
Civilian Labor Force (thousands)	381.3	385.1	371.9	374.3	376.1	378.4	380.1
	-3.2%	1.0%	-3.4%	0.6%	0.5%	0.6%	0.4%
Employment of D.C. Residents (thousands)	354.2	363.0	358.6	357.7	360.7	363.1	364.5
	-3.1%	2.5%	-1.2%	-0.3%	0.8%	0.7%	0.4%
Unemployment Rate (%)	7.1	5.7	5.1	5.9	5.6	5.5	5.6
Housing Starts	5,462	4,541	4,581	3,162	3,167	3,187	3,159
Home Sales	11,138	9,547	6,606	7,328	8,025	8,315	8,971
	18.4%	-14.3%	-30.8%	10.9%	9.5%	3.6%	7.9%
Average Home Sale Price (thousands of \$)	828	838	804	803	843	896	955
	3.0%	1.2%	-4.1%	-0.1%	5.0%	6.3%	6.6%
Washington Area CPI (% change from prior year)	4.0%	7.2%	4.9%	2.5%	1.9%	2.2%	2.2%
Interest Rate on 10-year Treasury Notes (%)	1.3%	2.4%	3.9%	3.8%	3.5%	3.6%	3.6%
Change in S&P 500 Index of Common Stock (%)*	29.4%	-16.3%	5.5%	0.5%	3.2%	4.4%	5.0%

* 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 2021 is the percent change from CY 2020.4 to CY 2021.4).

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Markit (January 2023) and Moody's Analytics (January 2023); forecasts of the national economy prepared by the Congressional Budget Office (July 2022) and Blue Chip Economic Indicators (January 2023); BLS labor market information from January 2023; the Census Bureau estimates of DC population (2022); BEA estimates of DC personal income (2022q3); Metropolitan Regional Information System (MRIS) DC home sales data (January 2023), accessed in part through the Greater Capital Area Association of Realtors.

GENERAL FUND REVENUE

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated Tax, and Special Purpose Revenue. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2023 to FY 2027, along with actual FY 2022 revenues. Tables 3-13 and 3-14, at the end of this chapter, provide information on year-to-year percentage and absolute changes for the major revenue sources.

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

Table 3-3

General Fund, Local Revenue by Source, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
PROPERTY	2,936,478	2,928,768	2,926,915	2,950,714	3,005,587	3,065,042
Real Property	2,814,534	2,808,908	2,807,055	2,830,854	2,885,727	2,945,182
Personal Property	82,885	76,760	76,760	76,760	76,760	76,760
Public Space Rental	39,060	43,100	43,100	43,100	43,100	43,100
<i>Dedicated to other funds</i>	<i>(42,268)</i>	<i>(45,853)</i>	<i>(51,165)</i>	<i>(55,235)</i>	<i>(59,418)</i>	<i>(64,934)</i>
PROPERTY (NET)	2,894,209	2,882,915	2,875,750	2,895,479	2,946,169	3,000,108
SALES & EXCISE	1,813,697	1,929,852	1,985,818	2,077,827	2,158,188	2,215,731
General Sales	1,702,383	1,825,929	1,881,756	1,972,865	2,051,992	2,108,524
Alcohol	6,919	7,057	7,170	7,285	7,402	7,538
Cigarette	22,465	18,987	18,512	18,327	18,236	18,144
Motor Vehicle	59,002	55,000	55,550	56,569	57,562	58,489
Motor Fuel	22,928	22,879	22,830	22,781	22,996	23,036
<i>Dedicated to other funds</i>	<i>(483,721)</i>	<i>(541,371)</i>	<i>(566,923)</i>	<i>(591,650)</i>	<i>(606,608)</i>	<i>(603,897)</i>
SALES & EXCISE(NET)	1,329,975	1,388,481	1,418,894	1,486,177	1,551,581	1,611,834
INCOME	4,108,314	4,096,948	4,150,279	4,254,874	4,430,935	4,627,609
Individual Income	3,116,991	3,122,982	3,227,523	3,364,754	3,512,526	3,683,338
Corporate Franchise	728,036	775,061	730,733	712,391	745,034	781,998
U.B. Franchise	263,286	198,905	192,023	177,729	173,375	162,273
INCOME (NET)	4,108,314	4,096,948	4,150,279	4,254,874	4,430,935	4,627,609
GROSS RECEIPTS	404,541	399,164	397,253	400,492	403,406	407,253
Public Utilities	129,362	128,908	129,037	129,811	130,590	131,374
Toll Telecommunications	46,716	42,991	41,719	42,399	42,727	43,949
Insurance Premiums	145,200	146,962	148,328	149,708	151,102	152,508
Ballpark Fee	41,975	39,900	37,900	37,900	37,900	37,900
Private Sports Wagering	3,963	4,798	4,338	4,412	4,485	4,575
Games of Skill	17	17	17	17	17	17
Health Related Taxes	37,308	35,588	35,913	36,245	36,584	36,930
<i>Dedicated to other funds</i>	<i>(152,678)</i>	<i>(149,753)</i>	<i>(153,213)</i>	<i>(155,103)</i>	<i>(156,968)</i>	<i>(158,792)</i>
GROSS RECEIPTS (NET)	251,863	249,411	244,040	245,390	246,438	248,461

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
OTHER TAX	738,184	480,110	440,027	457,732	491,158	524,592
Estate	48,202	41,608	40,290	40,783	41,280	41,784
Deed Recordation	383,560	235,531	214,890	224,379	243,035	261,690
Deed Transfer	271,147	179,074	164,679	172,402	186,675	200,950
Economic Interest	35,276	23,897	20,168	20,168	20,168	20,168
<i>Dedicated to other funds</i>	<i>(100,610)</i>	<i>(63,648)</i>	<i>(58,401)</i>	<i>(60,991)</i>	<i>(65,939)</i>	<i>(70,887)</i>
OTHER TAX (NET)	637,574	416,461	381,626	396,741	425,220	453,705
TOTAL TAX (GROSS)	10,001,213	9,834,842	9,900,291	10,141,639	10,489,274	10,840,227
TOTAL TAX (NET)	9,221,936	9,034,217	9,070,589	9,278,660	9,600,342	9,941,717
NONTAX	624,165	633,812	575,915	548,882	535,148	521,016
Licenses & Permits	135,008	140,063	147,729	150,684	151,589	145,635
Fines & Forfeits	161,321	154,329	153,493	152,471	151,475	149,702
Charges for Services	78,407	66,033	66,879	67,737	67,982	68,514
Miscellaneous	249,429	273,387	207,815	177,989	164,102	157,165
NONTAX (NET)	624,165	633,812	575,915	548,882	535,148	521,016
LOTTERY	40,670	43,731	43,975	44,275	45,550	45,550
<i>Dedicated to other funds</i>			<i>(2,517)</i>	<i>(2,517)</i>	<i>(2,568)</i>	<i>(2,568)</i>
LOTTERY (NET)	40,670	43,731	41,458	41,758	42,982	42,982
GROSS REVENUE	10,666,048	10,512,385	10,520,182	10,734,795	11,069,972	11,406,793
<i>DEDICATED TO OTHER FUNDS</i> <i>(See Table 3-16 for details)</i>	<i>(779,278)</i>	<i>(800,625)</i>	<i>(832,220)</i>	<i>(865,496)</i>	<i>(891,500)</i>	<i>(901,078)</i>
LOCAL FUND REVENUE	9,886,771	9,711,760	9,687,962	9,869,299	10,178,472	10,505,715

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Real Property	2,814,534	2,808,908	2,807,055	2,830,854	2,885,727	2,945,182
<i>Transfer to TIF</i>	<i>(19,796)</i>	<i>(15,949)</i>	<i>(16,166)</i>	<i>(17,165)</i>	<i>(18,597)</i>	<i>(19,285)</i>
<i>Transfer to PILOT</i>	<i>(21,619)</i>	<i>(28,553)</i>	<i>(33,648)</i>	<i>(36,719)</i>	<i>(39,469)</i>	<i>(44,297)</i>
<i>Walter Reed Development</i>	<i>(651)</i>	<i>(744)</i>	<i>(744)</i>	<i>(744)</i>	<i>(744)</i>	<i>(744)</i>
<i>St. Elizabeth East Campus Redevelopment</i>	<i>(203)</i>	<i>(607)</i>	<i>(607)</i>	<i>(607)</i>	<i>(607)</i>	<i>(607)</i>
Real Property (net)	2,772,265	2,763,055	2,755,890	2,775,619	2,826,309	2,880,248
Personal Property	82,885	76,760	76,760	76,760	76,760	76,760
Public Space Rental	39,060	43,100	43,100	43,100	43,100	43,100
Total Property (net)	2,894,209	2,882,915	2,875,750	2,895,479	2,946,169	3,000,108
Policy Proposals	0	0	167	(1,056)	(1,056)	(1,097)

Real Property Tax

In FY 2022, \$2.81 billion was collected before dedicated distributions, a 3.4 percent decrease from FY 2021. While tax collection grew by 5.8 percent for residential property (Class 1), it decreased by 8.9 percent for commercial property (Class 2). The reason for the high growth for residential properties in FY 2022 is that tax sales occurred in FY 2022 after being mostly cancelled in both FY 2020 and FY 2021. Without the tax sales, growth for residential properties would have been close to zero. The 8.9 percent decrease in tax collection from commercial properties in FY 2022 was driven by a strong decrease in collection from both office properties, hotels, restaurants, and retail properties.

Although total taxable assessment value of all commercial properties in the District is 30 percent lower than that of all residential properties in FY 2022, commercial property tax collection has an out-sized impact on total real property tax collections. This is because the top commercial tax rate of \$1.89 per \$100 of assessment value is more than double the residential rate of \$0.85 per \$100 of assessment value. In FY 2022, Class 2 tax collections accounted for 59 percent of total real property tax collections (41 percent from office properties) and Class 1 collections accounted for 40 percent.

Tax collection from real property is expected to remain relatively flat in FY 2023 (-0.2 percent growth) and FY 2024 (-0.1 percent growth) based on preliminary assessments and projections for appeals and collection rates. Revenue is forecasted to grow in the range of 0.8 percent to 2.1 percent for the remainder of the financial plan, far below the pre-COVID average growth rate of 4.9 percent, due to weakness in the commercial property market, particularly large office properties.

Residential Property. Following a very strong price appreciation in FY 2021, growth in home sale prices have started to slow down. While the average home sale price grew by 1.2 percent in FY 2022 compared to FY 2021, average price is expected to decrease by 4.1 percent in FY 2023 and remain relatively flat in FY 2024, before increasing by an average of 6 percent, annually, between FY 2025 and FY 2027. Since more than 70 percent of all residential property (Class 1) tax collection come from single-family homes, changes in the value of homes have a significant impact on total Class 1 tax collection (although with a time lag). While growth in Class 1 tax collection was 5.8 percent in FY 2022, growth is expected to slow down to 3.6 percent in FY 2023, 2.8 percent in FY 2024, and 2.2 percent in FY 2025, before increasing to about 3 percent in FY 2026 and FY 2027.

Commercial Property. Class 2 property taxes decreased by 8.9 percent in FY 2022, as the COVID-pandemic had a bigger initial impact on Class 2 property taxes than on Class 1 property taxes. The challenges for the Class 2 property market are expected to continue over the next few years, particularly for office properties due to increased vacancy rates. Tax collection from Class 2 properties is expected to decrease by 2.7 percent in FY 2023, 2.1 percent in FY 2024, and 0.2 percent in FY 2025, before increasing at about 1 percent in FY 2026 and FY 2027. Tax collection from Class 2 properties depend largely on office properties, making up about 69 percent of all Class 2 tax collection in FY 2022. Taxes from office properties decreased by 9.6 percent in FY 2022, and they are expected to decrease by another 2.9 percent in FY 2023, 4.6 percent in FY 2024, and 1.5 percent in FY 2025, before growing at 0.3 percent in FY 2026 and FY 2027.

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 2023, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District’s General Obligation Bonds is 18.0 percent.

Transfer to Tax Increment Financing (TIF) and Payment In Lieu of Taxes (PILOT). The District uses economic development tools called Tax Increment Financing (TIF) and Payment In Lieu of Taxes (PILOT) to assist in financing economic development projects. TIF and PILOT allow the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. There are currently 14 projects included in the TIF/PILOT program: Bryant Street, Brookland Manor (RIA) Convention Center Hotel, Gallery Place, Verizon Center (now known as Capital One Arena), City Market at O Street, Skyland, Union Market, Rhode Island Place, SE Federal Center (includes Yards and Foundry Lofts), SW Waterfront/Wharf, Reunion Square and Special Retail and Georgia Avenue/CVS. In order to provide additional financing security to selected TIF projects, the District created the Downtown TIF Area. Incremental revenue from the Downtown TIF Area is only used in the event project increment is not sufficient to cover debt service. Only those revenues required to address projected TIF project shortfalls are included in the Downtown TIF budget.

In FY 2022, a net amount of \$41.4 million of real property tax collections were dedicated to the repayment of Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) bonds. This amount is expected to increase throughout the forecast period, from \$44.5 million in FY 2023 to \$63.6 million in FY 2027. Dedications to three TIF areas begin during the financial plan with Union Market starting in FY 2024 and, Brookland Manor and Reunion Square starting in FY 2025.

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

Transfer to St. Elizabeths East Campus Redevelopment. Real property taxes associated with the ground lease of the St. Elizabeths East Campus Entertainment and Sports Arena Site are deposited in the St. Elizabeth East Campus Redevelopment Fund to support the maintenance, operation, and construction activities on the Site.

Personal Property Tax

In FY 2022, gross total personal property tax collections totaled \$82.9 million. This increase of 3.0 percent from FY 2021, was likely due to improved investment in new equipment in FY 2022 compared to the previous year, particularly during the first half of the fiscal year. Personal property taxes are expected to decline in FY 2023 to \$76.8 million and remain flat during the remainder of the financial planning period.

Public Space Rental

In FY 2022 revenue from public space rentals amounted to \$39.1 million. FY 2023 revenue is projected to increase to \$43.1 million as the traffic in the District improves and café and sidewalk space rental improves. Growth is expected to remain flat through the remainder of the financial plan period.

Property Tax Policy Proposals:

- Tax Abatements for Affordable Housing in High-Need Areas Amendment Act of 2023
- Designated Fund Transfer Act of 2023
- Grace Covenant Church Equitable Real Property Tax Relief Act of 2023
- New Howard University Hospital Tax Abatement Amendment Act of 2023

General Sales and Use Taxes

In fiscal year 2022, revenue from gross sales and use taxes increased by 41.5 percent to reach \$1.7 billion, marking a significant rebound after two years of revenue declines in FY 2020 and 2021 caused by the COVID-19 pandemic. Despite an Omicron wave and higher interest rates in the early and later parts of the fiscal year 2022, sales activity showed remarkable resilience. Retail sales revenue experienced a robust increase of 20.3 percent in FY 2022, while restaurants and hotels witnessed a strong rebound, improving to about six and 23 percent below the pre-pandemic levels respectively. Sales tax revenue is projected to increase by 7.3 percent in FY 2023. Although sales growth started strong with a 20 percent increase in the first quarter of 2023 compared to the same quarter in FY 2022, it is expected to decelerate in the later part of fiscal year 2023 and the early part of FY 2024. This deceleration is due to the current environment of higher interest rates, which is projected to dampen consumer spending and business investment. Growth is expected to increase by an average of 3.7 percent from FY 2024 through FY 2027.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
General Sales	1,702,383	1,825,929	1,881,756	1,972,865	2,051,992	2,108,524
<i>Transfer to Convention Center Fund</i>	<i>(117,325)</i>	<i>(140,488)</i>	<i>(145,456)</i>	<i>(157,275)</i>	<i>(163,976)</i>	<i>(168,333)</i>
<i>Transfer to Convention Center Fund -- Destination DC</i>	<i>(4,956)</i>	<i>(17,602)</i>	<i>(28,264)</i>	<i>(31,159)</i>	<i>(32,537)</i>	<i>(19,387)</i>
<i>Transfer to TIF</i>	<i>(17,963)</i>	<i>(21,316)</i>	<i>(22,300)</i>	<i>(27,331)</i>	<i>(28,724)</i>	<i>(30,187)</i>
<i>Transfer to PILOT</i>	<i>(14,555)</i>	<i>(22,776)</i>	<i>(26,257)</i>	<i>(27,441)</i>	<i>(28,513)</i>	<i>(29,627)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(12,429)</i>	<i>(14,535)</i>	<i>(16,150)</i>	<i>(16,150)</i>	<i>(16,150)</i>	<i>(16,150)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(2,229)</i>	<i>(2,234)</i>	<i>(2,234)</i>	<i>(2,234)</i>	<i>(2,234)</i>	<i>(2,234)</i>
<i>Transfer to WMATA Operations (parking tax)</i>	<i>(64,172)</i>	<i>(71,414)</i>	<i>(74,271)</i>	<i>(76,499)</i>	<i>(78,794)</i>	<i>(80,370)</i>
<i>Transfer to WMATA Capital</i>	<i>(178,500)</i>	<i>(178,500)</i>	<i>(178,500)</i>	<i>(178,500)</i>	<i>(178,500)</i>	<i>(178,500)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(5,690)</i>	<i>(5,690)</i>	<i>(5,690)</i>	<i>(5,690)</i>	<i>(5,690)</i>	<i>(5,690)</i>
<i>Transfer to ABCA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
<i>Transfer to Commission on Arts and Humanities</i>	<i>(41,688)</i>	<i>(42,686)</i>	<i>(43,721)</i>	<i>(45,339)</i>	<i>(47,242)</i>	<i>(49,131)</i>
<i>St. Elizabeths East Campus Redevelopment</i>	<i>(117)</i>	<i>(81)</i>	<i>(81)</i>	<i>(81)</i>	<i>(81)</i>	<i>(81)</i>
General Sales (net)	1,241,590	1,307,437	1,337,662	1,403,996	1,468,381	1,527,663
Policy Proposals	0	0	9,378	5,103	6,927	7,970

Table 3-6
Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2022
(Dollars in Thousands)

	Retail*	Medical Marijuana	Soda	Restaurants	Liquor	Rental Vehicles	Hotels	Parking	Total Transfers	Total
Tax Rate	6.0%	6.0%	8.0%	10.0%	10.25%	10.25%	14.95%	18.0%		
Taxable Sales	14,705,484	37,155	97,485	4,206,455	475,492	161,222	1,654,813	356,512		21,694,619
General Sales Tax Collection (Gross)	894,879	2,229	7,799	420,646	48,738	16,525	247,395	64,172		1,702,383
Convention Center Transfer (includes Destination DC)				(42,065)		(1,612)	(78,604)		(122,280)	
Transfer to TIF and PILOT (includes Capital One Center)									(32,517)	
Transfer to WMATA (parking tax)								(64,172)	(64,172)	
Transfer to Baseball Project									(12,429)	
Transfer to Healthy Schools									(5,690)	
Transfer to ABCA									(1,170)	
Transfer to Healthy DC		(2,229)							(2,229)	
Transfer to WMATA (capital)									(178,500)	
Transfer to Arts and Humanities	(41,688)								(41,688)	
Transfer to St. Elizabeths*									(117)	
General Sales Tax Collection (Net)	853,191	0	7,799	378,581	48,738	14,913	168,791	0	(460,793)	1,241,590

* Retail rate includes the 10.25% tax rate on sales of stadium tickets and tangible property, which is not separately shown due to concerns of releasing identifiable confidential data to the public

Total transfers from sales and use tax revenue were \$460.8 million in FY 2022, or 27.1 percent of gross sales and use tax. These transfers are estimated to be \$518.5 and \$544.1 million in FY 2023 and FY 2024 respectively, an average of 28.7 percent of gross sales and use tax.

Transfer to Convention Center Fund. In FY 2022, \$122.3 million was transferred to Events DC and Destination DC for convention center and tourism costs. The sales tax dedicated to financing the Convention Center Fund includes taxes directly linked to the hospitality sector – hotels, restaurants, and rental cars. The hotel tax rate is 14.95 percent. Of this tax, 4.45 percent is dedicated to the Convention Center Fund and 0.3 percent to Destination DC. The remaining 10.2 percent of the hotel tax goes to the District's Local Fund. The 10 percent sales tax rate applied to restaurants and bars includes one percent dedicated to the Convention Center. The tax rate applied to rental cars, alcoholic beverages sold for consumption off-premises, and to tickets for events and merchandise sold at the Capital One Arena and for tickets and merchandise at baseball events at the Washington Nationals Baseball Stadium was increased to 10.25 percent effective FY 2019. The 10.25 percent tax rate on rental cars includes 9.25 percent deposited to the General Fund and one percent dedicated to the Convention Center Fund. Hotels and restaurants activities are expected to continue to grow in FY 2023, accordingly, total transfers from FY 2023 revenue to the Convention Center and Destination DC is estimated to be \$158 million, an increase of 29.3 percent compared to the transfer amount in FY 2022. This growth is boosted by a planned 1 percent hike for Destination DC transfers starting from April 1, 2023, through March 31, 2027. Transfers to Convention Center Fund are expected to grow to an average of \$181 million through the remainder of the financial plan, well above the pre-pandemic levels.

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

The sum of TIF and PILOT dedications from sales taxes was \$32.5 million in FY 2022 and is estimated to grow to \$44.0 million in FY 2023, and growing to \$59.8 million in FY 2027, the end of the financial plan. Sales tax dedications to three projects are expected to start during the forecast period. The Union Market project is expected to use TIF funding in FY 2024. Brookland Manor and Reunion Square are anticipated to start use of TIF funding in FY 2025.

Transfer to Ballpark Fund. Baseball related sales tax streams are dedicated to the Ballpark Fund to pay the debt service on the baseball stadium revenue bonds. These revenue streams include taxes on tickets sold, taxes on parking at the stadium, taxes on merchandise sold at the stadium and taxes on food and beverages sold in the stadium. The FY 2022 transfer of \$12.4 million surpassed the transfer of \$12.1 million in FY 2020 before the pandemic. The estimate for FY 2023 is \$14.5 million as live games and other events continue to rebound. Revenue is expected to grow to \$16.2 million in FY 2024 and remain flat at that level throughout the remainder of the financial planning period.

Transfer to Healthy DC. Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy DC and Health Care Expansion Fund. The transfer was \$2.2 million in FY 2022. It is estimated to be \$2.2 million in FY 2023 and FY 2024 respectively.

Transfer to WMATA. Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent and is used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority (WMATA). Even though COVID related restrictions were lifted, the high percentage of employees working from home continued to have a negative impact on DC parking revenue. Parking tax revenue in FY 2022 was \$64.2 million and was well below the \$80 million revenue in FY 2019. It's expected to rebound to \$71.4 million in FY 2023 and to \$74.3 million in FY 2024. In FY 2022, \$178.5 million of sales tax revenue was dedicated to the long-term capital needs of WMATA. The dedicated revenue distributed to WMATA for capital is set to remain flat at this level throughout the financial plan period.

Transfer to Healthy Schools. Effective in FY 2012, soft drinks (non-alcoholic beverages not containing milk or milk substitutes, non-carbonated fruit or vegetable juice, coffee, cocoa or tea) are no longer exempt from sales tax. In FY 2022, \$5.69 million was raised from taxing soft drinks and transferred to the Healthy Schools Fund. The amount dedicated is expected to remain flat at \$5.69 million throughout the financial plan period.

Transfer to ABCA. Effective in FY 2012, off-premises alcohol retailers' hours were extended. Initially, \$460,000 of the revenue raised annually was dedicated to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage and Cannabis Administration (ABCA). Effective in FY 2014, the transfer to ABCA was increased to \$1.170 million annually.

Transfer to Commission on Arts and Humanities. Beginning in FY 2019, 5 percent of general retail sales tax revenue (taxed at 6 percent) collected and not necessary for debt service will be distributed to the D.C. Commission on the Arts and Humanities. The amount transferred in FY 2022 was \$41.7 million. The FY 2023 expected transfer of \$42.7 million reflects a slower growth in retail sales activity due to a higher interest rates environment. Revenue transfer is estimated to be \$43.7 million in FY 2024 and an average of \$47.2 million in fiscal years 2025 through 2027.

Transfer to St. Elizabeths East Campus Redevelopment. Beginning tax year commencing on October 1, 2021, sales tax attributable to taxable payments or transactions generated from the St. Elizabeths East Campus Entertainment and Sports Arena Site are deposited in the St. Elizabeths East Campus Redevelopment Fund to support the maintenance, operation, and construction activities on the Site.

General Sales and Use Tax Policy Proposals:

- OTR Compliance Initiative
- Dedicated Revenue Adjustments Amendment Act of 2023
- Alcoholic Beverage and Cannabis Administration Dedicated Tax Adjustment Amendment Act of 2023
- Designated Fund Transfer Act of 2023
- Street Vendor Advancement Amendment Act of 2023

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 2022-2027

(Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Alcohol	6,919	7,057	7,170	7,285	7,402	7,538
Cigarette	22,465	18,987	18,512	18,327	18,236	18,144
Motor Vehicle	59,002	55,000	55,550	56,569	57,562	58,489
Motor Fuel Tax	22,928	22,879	22,830	22,781	22,996	23,036
<i>Transfer to Highway Trust Fund</i>	<i>(22,928)</i>	<i>(22,879)</i>	<i>(22,830)</i>	<i>(22,781)</i>	<i>(22,996)</i>	<i>(23,036)</i>
Total Selective Sales and Excise Taxes (net)	88,386	81,044	81,232	82,181	83,200	84,171
Policy Proposals	0	0	0	0	0	0

Alcoholic Beverage

In FY 2022, revenue from the alcoholic beverage tax was \$6.9 million, a 11.6 percent increase from revenue in FY 2021. We estimate this revenue to slightly grow to \$7.1 million and \$7.2 million in FY 2023 and FY 2024 respectively. The growth rate is projected to be an average of 1.7 percent in FY 2025 through FY 2027.

Cigarette

Revenue in FY 2022 was \$22.5 million, a 1.3 percent increase over FY 2021. Cigarette tax collections are expected to decline by 15.5 percent to \$19 million in FY 2023, mainly due to the legislated ban on sales of flavored tobacco products. Revenue is expected to decline by 2.5 percent in FY 2024 to \$18.5 million. The growth rate for FY 2025 is estimated to be negative 1.0 percent. In FY 2026 and FY 2027 growth rates are estimated to be negative 0.5 percent annually, reflecting a continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled \$59 million in FY 2022; a growth of 7.1 percent compared to a growth of 35.3 percent in FY 2021. Whereas the excise tax rate changes that took effect in January 2021 are still in effect, the increased demand for vehicles seen in 2021, and the increase in vehicle prices caused by supply chain pressures are expected to wane in FY 2023. Revenue in FY 2023 is thus expected to decline by 6.8 percent to \$55 million. Revenue is expected to increase by one percent in FY 2024 to \$55.6 million, and by an average growth rate of 1.7 percent, annually, between FY 2025 and FY 2027.

Motor Fuel

Collections for the motor vehicle fuel tax in FY 2022 were \$22.9 million, down 2.9 percent from FY 2021. Motor fuel tax revenue recovered in FY 2021 from the sharp COVID induced decline in FY 2020. Growth slowed in FY 2022 due to the lower daytime population compared to the pre-COVID levels, as most businesses and other offices in the city have continued expanded remote work/work-from-home arrangements. We estimate motor fuel tax collections to decline by 0.2 percent to \$22.9 million in FY 2023 and \$22.8 million in FY 2024. Motor fuel tax revenue is expected to remain relatively flat at the FY 2023 level through the remainder of the financial plan period.

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

Income Taxes

Table 3-8

Income Tax Revenue, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Individual Income	3,116,991	3,122,982	3,227,523	3,364,754	3,512,526	3,683,338
Corporate Franchise	728,036	775,061	730,733	712,391	745,034	781,998
Unincorporated Business Franchise	263,286	198,905	192,023	177,729	173,375	162,273
Total Income Taxes	4,108,314	4,096,948	4,150,279	4,254,874	4,430,935	4,627,609
Policy Proposals	0	0	3,500	1,625	1,625	1,625

Individual Income Tax

The non-withholding component comprised of final payments, refunds, and estimated payments continued its double-digit growth in FY 2022, a growth of 56.6 percent in FY 2022. The stronger increase in the revenue from the volatile non-withholding component of the individual income tax, which is related to the performance of capital gains and the stock market, was influenced positively by an increase in payments and estimated payments coupled with a decrease in refunds which resulted in historic high collections in FY 2022. The withholding component, i.e., taxes withheld from residents' wages and salaries, experienced a growth of 10.1 percent. The growth rate of wages earned by residents was also higher in FY 2022 compared to FY 2021 helped by a consistently higher inflation that elevated nominal wages. Although the District has yet to recover the pre-pandemic job levels, withholding collections were largely unaffected by the pandemic, benefiting from strong growth in wages and salaries as businesses provided pay raises and bonuses in response to the tight labor market.

For FY 2023 total individual income tax revenue is estimated to increase by 0.2 percent mainly due to a slowing resident number of jobs. Withholding which is a key driver of individual income tax revenue is expected to grow at a rate of 8.0 percent in FY 2023 compared to the 10.1 percent rate in FY 2022. It is anticipated that the withholding component will grow at an average annual rate of 4.7 percent through the remainder of the financial plan.

Non-withholding tax collections in FY 2023 are expected to decline by 27.1 percent reflecting a weaker stock market amid an uncertain economic climate. In FY2024, it is anticipated that non-withholding would decline 3.3 percent, but the decline will not be as severe as FY2023. With the cautious and uncertain expectation of the stock market's performance the average annual growth for non-withholding for FY 2025 through FY 2027 is expected to be 3.0 percent.

Business Franchise

Corporate franchise tax revenue experienced a robust growth of 8.6 percent in FY 2022, which was lower than that in FY 2021 and FY 2020. The forecast for corporate franchise tax revenue in FY 2023 is expected to grow at a lower speed of 6.5 percent, reflecting strong collections from the final payments and slowing collections from the latest estimated payments. Amid the rising interest rates, corporate franchise tax revenue is expected to decline after FY 2023, as the economy slows, falling by an average of 4 percent in FY 2024 and FY 2025, before returning to a growth rate of about 5 percent over the remainder of the financial plan.

Unincorporated business tax revenue experienced a very strong growth of 36.6 percent in FY 2022, higher than that in FY 2021 and FY 2020. The growth mostly resulted from the strong performance of capital gains and the stock market. However, with the volatile stock market and weakening real estate markets in the District, the capital gains tax collection seen in FY 2022 is not expected to reoccur again in the near future. As the commercial real estate market deteriorates, unincorporated business tax revenue will decline by 25 percent in FY 2023, and by an average of 5 percent over the remainder of the financial plan.

Income Tax Policy Proposals:

- OTR Compliance Initiative

Gross Receipts

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

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Public Utility	129,362	128,908	129,037	129,811	130,590	131,374
<i>Transfer to Ballpark Revenue Fund</i>	<i>(7,067)</i>	<i>(6,937)</i>	<i>(6,745)</i>	<i>(6,841)</i>	<i>(6,942)</i>	<i>(6,949)</i>
Public Utility (net)	122,295	121,971	122,293	122,971	123,648	124,425
Toll Telecommunications	46,716	42,991	41,719	42,399	42,727	43,949
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,308)</i>	<i>(2,228)</i>	<i>(2,212)</i>	<i>(2,277)</i>	<i>(2,280)</i>	<i>(2,288)</i>
Toll Telecommunications (net)	44,409	40,763	39,507	40,121	40,447	41,662
Insurance Premiums	145,200	146,962	148,328	149,708	151,102	152,508
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(63,819)</i>	<i>(64,900)</i>	<i>(66,105)</i>	<i>(67,427)</i>	<i>(68,776)</i>	<i>(70,151)</i>
Insurance Premiums (net)	81,381	82,062	82,223	82,281	82,326	82,357
Ballpark Fee	41,975	39,900	37,900	37,900	37,900	37,900
<i>Transfer to Ballpark Revenue Fund</i>	<i>(41,975)</i>	<i>(39,900)</i>	<i>(37,900)</i>	<i>(37,900)</i>	<i>(37,900)</i>	<i>(37,900)</i>
Private Sports Wagering	3,963	4,798	4,338	4,412	4,485	4,575
<i>Transfer to Dept. Behavioral Health (Gambling addiction)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>
<i>Transfer to Neighborhood Safety and Engagement Fund</i>			<i>(2,069)</i>	<i>(2,106)</i>	<i>(2,143)</i>	<i>(2,187)</i>
<i>Transfer to Early Childhood Development Fund</i>			<i>(2,069)</i>	<i>(2,106)</i>	<i>(2,143)</i>	<i>(2,187)</i>
Private Sports Wagering (net)	3,763	4,598	0	0	0	0
Games of Skill	17	17	17	17	17	17
Healthcare Provider Tax	17,818	16,285	16,610	16,943	17,281	17,627
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(17,818)</i>	<i>(16,285)</i>	<i>(16,610)</i>	<i>(16,943)</i>	<i>(17,281)</i>	<i>(17,627)</i>
Hospital Bed Tax	8,454	8,454	8,454	8,454	8,454	8,454
<i>Transfer to Hospital Fund</i>	<i>(8,454)</i>	<i>(8,454)</i>	<i>(8,454)</i>	<i>(8,454)</i>	<i>(8,454)</i>	<i>(8,454)</i>
Hospital Provider Fee	5,319	5,310	5,310	5,310	5,310	5,310
<i>Transfer to Hospital Provider Fee Fund</i>	<i>(5,319)</i>	<i>(5,310)</i>	<i>(5,310)</i>	<i>(5,310)</i>	<i>(5,310)</i>	<i>(5,310)</i>
ICF-IDD Assessment	5,518	5,539	5,539	5,539	5,539	5,539
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(5,518)</i>	<i>(5,539)</i>	<i>(5,539)</i>	<i>(5,539)</i>	<i>(5,539)</i>	<i>(5,539)</i>
Total Gross Receipts (net)	251,863	249,411	244,040	245,390	246,438	248,461
Policy Proposals	0	0	6,855	6,929	7,053	7,143

Public Utility Tax

Most of this tax is directly related to energy use, so tax revenue collections are closely linked to weather extremes and fuel cost. (See tax rates in Table 3-18 at the end of the chapter.) Also included are the gross receipts from cable companies, except for digital television streaming services, which are taxed under the general sales tax with other digital goods effective January 1, 2019. Gross revenue from the Public Utility Tax (before the transfer to the Ballpark Fund) is estimated to be \$128.9 million in FY 2023 and \$129.0 million in FY 2024. It is expected to increase by average rate of 0.6 percent during the period FY 2025 through FY 2027.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2022, \$7.1 million was collected and transferred. In FY 2023 and FY 2024, \$6.9 and \$6.7 million respectively is expected to be transferred to the Ballpark Fund.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) was \$46.7 million in FY 2022, a growth of 23.4 percent mostly due to one-time audit related collections. FY 2024 toll telecommunication tax collection is estimated to decrease to \$43.0 million in FY 2023 and to FY 41.7 million in FY 2024. Revenue is expected to rebound to \$42.4 million in FY 2025 and remain at an average level of \$43.3 million through the remainder of the financial plan.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2022, \$2.3 million was collected and transferred. The transfer is expected to slightly decrease to \$2.2 million in FY 2023 as the effect of one-time audit related payments fade away and remain relatively flat in FY 2024. From FY 2025 through FY 2027, the annual transfer is estimated to average \$2.3 million.

Insurance Premiums Tax

In FY 2022, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$145.2 million; net revenue (after the transfer) was \$81.4 million. Gross Insurance Premium collections are projected to increase by 1.2 percent to \$147.0 million in FY 2023 due to expected continued increase in premiums. Insurance Premium Collections are estimated to grow by an average of 0.9 percent annually in FY 2024 to FY 2027.

Transfer to Healthy DC Fund. Of the insurance premiums taxes generated by policies with health maintenance organizations (HMO), 75 percent is distributed to the Healthy DC Fund for the purposes of providing affordable health insurance to eligible individuals. For FY 2022, these amounted to \$63.8 million and are estimated to increase to \$64.9 million in FY 2023. In FY 2024 through FY 2027, these transfers are projected to grow by an average annual rate of 2.0 percent.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over \$5 million in gross receipts. The fees are due in a single payment on June 15th annually. Revenue from the Ballpark Fee was \$42.0 million in FY 2022. Revenue is estimated to decrease to \$39.9 million in FY 2023 due to the expected economic slowdown and further decline to \$37.9 million in FY 2024. Revenue is forecasted to remain flat at the FY 2024 level for the remainder of the financial plan.

Private Sports Wagering

Revenue from private sports wagering in FY 2022 was \$4.0 million, an improvement from the FY 2021 revenue level of \$2.1 million which was impacted by the limited sports events due to the pandemic. Absent any issues with licensing and regulatory compliance of prospective private operators, tax revenue from the

privately-operated facilities is expected to grow to \$4.8 million FY 2023. Revenue in the out years is expected to be \$4.5 million annually, a growth of about 1.7 percent annually. Office of Lottery and Gambling (OLG) operated sports wagering is discussed in the Non-Tax Revenue and Lottery section below.

Transfer to the Department of Behavioral Health Gambling Addiction Program. The first \$200,000 of revenue from the private sports wagering tax is dedicated to preventing and combating gambling addiction.

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

Games of Skill

On November 2, 2020, the D.C. Council issued Act 23-479 ("the Act") which legalized Games of Skill in the District of Columbia and designated the Office of Lottery and Gaming ("OLG") as the regulator of Game of Skill Machines. OLG is authorized to issue game of skill machine licenses to manufacturers, distributors and Retailers, and issue rules to regulate games of skill including inspection standards, payment and payout parameters, fees and taxation, accounting, posting requirements, record retention, penalties for violations, and device controls. All persons/entities owning a Game of Skill Machine licensed to operate in the District are required to pay a gross receipts tax amounting to 10 percent of the Game of Skill Machine gross revenue from each Machine. Revenue, only in the amount of \$17,000 was collected in FY 2022 and the level is expected to remain relatively the same throughout the financial plan until operators are willing to make the investment in Game of Skill machines and most bars and other operators in the District are returning to full capacity operation. Revenue was originally expected to reach \$2.6 million, the amount estimated during the enactment of the corresponding legislation, in FY 2024.

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

The Healthcare Provider Tax is an assessment per licensed bed that is paid by each nursing facility in the District. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives. In FY 2022 the revenue from the Healthcare Provider Tax was \$17.8 million. Revenue for FY 2023 is estimated to be \$16.3 million. It is projected to grow in FY 2024 through FY 2027 from \$16.6 million to \$17.6 million.

Inpatient Hospital Bed Tax (Transferred to Hospital Fund)

The Medicaid Hospital Inpatient Rate Supplement Amendment Act (FY 2019 Budget Support Act of 2018, Subtitle E) authorized the District to continue to charge a fee on each hospital's inpatient net patient revenue in fiscal year 2022. The tax rate for FY 2022 (0.448 percent of total inpatient net patient revenue) was set to generate \$8.5 million in revenue. All revenues collected from fees are deposited into a non-lapsing Hospital Fund. The Fund must be used to fund District Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2029.

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

The Medicaid Hospital Outpatient Supplemental Payment Amendment Act (FY 2020 Budget Support Act of 2019, Subtitle V) authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2022. All revenues collected from fees are deposited into a non-lapsing Hospital Provider Fee Fund. The Fund must be used to make Medicaid outpatient hospital access payments and refunds. The subtitle specifies that the Fund can be used to pay for administrative expenses incurred by the Department of

Health Care Finance and limits the amount that can be used for this purpose to \$150,000. The subtitle expires on September 30, 2029. This fee generated \$5.3 million in FY 2022 and is estimated to generate about the same amount annually for the period FY 2023 to FY 2027.

ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. These assessments are transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities). The assessment generated \$5.5 million in FY 2022 and is expected to generate a flat \$5.5 million during fiscal years 2023 through FY 2027.

Gross Receipts Tax Policy Proposals

- Dedicated Revenue Adjustments Amendment Act of 2023

Other Taxes

Table 3-10
Other Tax Revenue, Fiscal Years 2022-2027
 (Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Estate	48,202	41,608	40,290	40,783	41,280	41,784
Deed Recordation	383,560	235,531	214,890	224,379	243,035	261,690
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(57,872)</i>	<i>(35,613)</i>	<i>(32,521)</i>	<i>(33,948)</i>	<i>(36,751)</i>	<i>(39,553)</i>
Deed Recordation (net)	325,688	199,918	182,369	190,431	206,284	222,137
Deed Transfer	271,147	179,074	164,679	172,402	186,675	200,950
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(41,680)</i>	<i>(27,144)</i>	<i>(24,989)</i>	<i>(26,152)</i>	<i>(28,297)</i>	<i>(30,442)</i>
Deed Transfer (net)	229,467	151,930	139,690	146,251	158,379	170,507
Economic Interest	35,276	23,897	20,168	20,168	20,168	20,168
<i>Transfer to HPTF/Bond Repayment</i>	<i>(1,058)</i>	<i>(891)</i>	<i>(891)</i>	<i>(891)</i>	<i>(891)</i>	<i>(891)</i>
Economic Interest (net)	34,217	23,006	19,277	19,277	19,277	19,277
Total Other Taxes (net)	637,574	416,461	381,626	396,741	425,220	453,705
Policy Proposals	0	0	0	1,477	5,280	9,063

Estate Tax

For FY 2022, estate tax revenue reached a peak of \$48.2 million, an increase of 51.9 percent from \$31.7 million in FY 2021. In FY 2023, estate taxes are expected to decline 13.7 percent due to slower year-to-date revenue. It is estimated that revenue will further decline by 3.2 percent in FY 2024 before returning to a growth of 1.2 percent in fiscal years 2025 through 2027.

Deed and Economic Interest Taxes

The FY 2022 Deed and Economic Interest Taxes were \$690.0 million, an increase of 24.7 percent from FY 2021. In FY 2023 these taxes are projected to decrease by 36.4 percent to \$438.5 million. Both residential and commercial transactions have decreased significantly during the first five months of FY 2023 compared to the same period in FY 2022, and transactions are expected to remain low during the remainder of FY 2023. Deed tax revenue is expected to decrease by another 8.8 percent to \$399.7 million in FY 2024 following the sunset of the higher rates for properties valued greater than \$2 million on October 1, 2023. Revenue is estimated to grow during the remainder of the financial plan, from \$416.9 million in FY 2025 to \$482.8 million in FY 2027, still well below the FY 2022 level.

Transfer to Housing Production Trust Fund (HPTF)/Bond Repayment. The "Housing Production Trust Fund Second Amendment Act of 2002" requires that 15 percent of the District's deed recordation and transfer tax revenue be transferred to the Housing Production Trust Fund annually. The total transferred amount is \$99.3 million in FY 2022, compared to \$80.8 million in FY 2021. The transfer amount is predicted to decrease to \$63.1 million in FY 2023 and decline further to \$57.8 million in FY 2024 mainly due to the impact of expected reduced number of deed transactions. The amount is expected increase thereafter, from \$60.4 million in FY 2025 to \$70.3 million in FY 2027. These amounts include the Revenue Bond repayments.

Transfer to West End. Beginning in FY 2017, the deed taxes from sale of West End Development condos (after the HPTF dedication) are distributed to the West End Library/Firehouse Maintenance fund. In FY 2017, the amount distributed was \$88 thousand. Most of the condos were sold in FY 2018, resulting in \$2.3 million being distributed that year. Few condos were sold in FY 2019, with distribution dropping to about \$250 thousand. Sales dropped further in FY 2020, with \$205 thousands being distributed. Sales partially recovered in FY 2021, with about \$352 thousand being distributed, and continued to recover in FY 2022, with about \$699 thousands being distributed. The amount is expected to average about \$580 thousand per year during the remainder of the financial plan.

Deed and Economic Interest Taxes Policy Proposals

- Public Housing Stability Amendment Act of 2023

Non-Tax Revenue and Lottery

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

Table 3-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Licenses and Permits	135,008	140,063	147,729	150,684	151,589	145,635
Fines and Forfeits	161,321	154,329	153,493	152,471	151,475	149,702
Charges for Services	78,407	66,033	66,879	67,737	67,982	68,514
Miscellaneous	249,429	273,387	207,815	177,989	164,102	157,165
TOTAL NON-TAX	624,165	633,812	575,915	548,882	535,148	521,016
Lottery	40,670	43,731	43,975	44,275	45,550	45,550
<i>Transfer to Neighborhood Safety and Engagement Fund</i>			(1,259)	(1,259)	(1,284)	(1,284)
<i>Transfer to Early Childhood Development Fund</i>			(1,259)	(1,259)	(1,284)	(1,284)
Lottery (net)	40,670	43,731	41,458	41,758	42,982	42,982
Policy Proposals	0	7,022	32,805	217,546	201,991	191,723

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

Total non-tax revenue for FY 2022 was up 27.8 percent from FY 2021 mainly due to increased traffic fines collection, higher investment income and increased proceeds from unclaimed properties. Traffic fine ticket revenue continued to recover from the lower preceding years following the increased visitor activity and commuting population in FY 2022. Revenue from unclaimed properties, which makes up part of the miscellaneous revenue category, was positively impacted by the shortening of holding period for unclaimed securities that have been returned to the District and their corresponding higher security prices, particularly, during the first half of FY 2022. Total non-tax revenue for FY 2023 is expected to increase by 1.5 percent relative to FY 2022 mainly due to increase year-to-date investment income which continued to benefit from the Federal Reserve's continued action to hike interest rates.

The local fund portion of fines and forfeitures, which is mostly revenue from traffic fines, is expected to decline by 4.3 percent in FY 2023 mainly due to the dedication of revenue in excess of \$98.8 million to a Special Purpose Revenue fund following the enactment of the Vision Zero Enhancement Omnibus Amendment Act of 2020. Licenses and permit revenue are expected to grow by 3.7 percent in FY 2023 and 5.5 percent in FY 2024 as construction-related permitting activities increase. On the other hand, revenue from charges for services is projected to decline by 15.8 percent in FY 2023 due to the shift in the booking of Medicaid related ambulance fee revenue from local to intra-District funds. Miscellaneous revenue is expected to continue to grow in FY 2023 by 9.6 percent mainly due to a robust return in investment (interest income) consistent with the stronger year-to-date collection. Miscellaneous revenue is expected to decline in the out years as the Federal Reserve halts the rate hikes to protect the economy from falling into recession. Overall nontax revenue is hence projected to decline by an average of 4.7 percent annually in fiscal years 2024 through 2027.

Transfers from the District's Office of Lottery and Gaming (OLG) decreased by 15.5 percent in FY 2022 due to reduced ticket sales and increased payout activity. Lottery transfers are expected to increase in FY 2023 by 7.5 percent. From FY 2024 through FY 2027 lottery transfers are expected to average \$42.3 million.

Presently, there are more than 150 general-purpose, non-tax revenue sources that provide operating support to District government agencies and programs. These revenue sources are listed in Table 3-15. A September 2015 DC Office of Revenue Analysis report (District of Columbia Non-Tax Revenue Report) provides detailed background information and relevant data about these general-purpose, non-tax revenues. The report is available under "Occasional Studies" in the "Reports & Publications" section of the Office of Revenue Analysis web site: <https://ora-cfo.dc.gov/page/dc-revenue-system>.

Nontax Revenue Policy Proposals

- Dedicated Revenue Adjustments Amendment Act of 2023
- Enhanced Automated Traffic Enforcement Program
- Motor Vehicle Registration Fee Abatement for Certain Disability Tags Amendment Act of 2023
- Additional Department of Public Works Parking Enforcement Officers
- For-Hire Vehicle Digital Dispatch Amendment Act of 2023
- Securities and Banking Regulatory Trust Fund Amendment Act of 2023
- Office of the State Superintendent of Education Repeal of Special Funds Amendment Act of 2023
- Designated Funds Transfer Act of 2023

Special Purpose Non-Tax Revenue

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

In FY 2024 the District is anticipating approximately \$724.2 million in revenue and use of fund balance of \$78.0 million for a total of \$802.2 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 2025 – FY 2027. Table 3-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the DC Official Code or the DC Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in Table 3-17. Table 3-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Special Purpose Revenue Policy Proposals

- Dedicated Revenue Adjustment Amendment Act of 2023
- Sustainable Energy Trust Fund Rightsizing Amendment Act of 2023
- Securities and Banking Regulatory Trust Fund Amendment Act of 2023
- Street Vendor Advancement Amendment Act of 2023
- Office of the State Superintendent of Education Repeal of Special Funds Amendment Act of 2023
- Designated Fund Transfer Act of 2023
- DC Water Facility Work Fund Amendment Act of 2023
- Universal Paid Leave Implementation Fund Amendment Act of 2023

POLICY PROPOSALS

Following are changes that are included in the FY 2024 Budget Support Act of 2023 (BSA) along with other changes that affect revenue since the February revenue estimate. Full information on all the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2023-2027

(Dollars in Thousands)

Revenue Source	FY 2023 Revised	FY 2024 Original	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Local Fund Revenue (Feb 2023 Estimates)	9,711,760	9,687,962	9,869,299	10,178,472	10,505,715
<i>plus Local Fund Policy Proposals</i>	<i>7,022</i>	<i>52,705</i>	<i>231,624</i>	<i>221,820</i>	<i>216,427</i>
PROPERTY TAXES	0	167	(1,056)	(1,056)	(1,097)
Tax Abatements for Affordable Housing in High-Need Areas Amendment Act of 2023	-	-	(1,000)	(1,000)	(1,040)
Designated Fund Transfer Act of 2023 (St Es dedication)	-	300	-	-	-
Grace Covenant Church Equitable Real Property Tax Relief Act of 2023	-	(133)	-	-	-
New Howard University Hospital Tax Abatement Amendment Act of 2023	-	-	(56)	(56)	(57)
SALES / USE TAXES	0	9,378	5,103	6,927	7,970
OTR Compliance Initiative	-	7,500	1,875	1,875	1,875
Dedicated Revenue Adjustments Amendment Act of 2023	-	1,610	3,128	4,952	5,995
ABCA Dedicated Tax Adjustment Amendment Act of 2023	-	100	100	100	100
Designated Fund Transfer Act of 2023 (ABCA dedication)	-	200	-	-	-
Street Vendor Advancement Amendment Act of 2023	-	(32)	-	-	-
INCOME TAXES	0	3,500	1,625	1,625	1,625
OTR Compliance Initiative	-	3,500	1,625	1,625	1,625
GROSS RECEIPTS TAXES AND LOTTERY	0	6,855	6,929	7,053	7,143
Dedicated Revenue Adjustments Amendment Act of 2023	-	6,855	6,929	7,053	7,143
OTHER TAXES (Deed transfer, recordation and economic interest)	0	0	1,477	5,280	9,063
Public Housing Stability Amendment Act of 2023	-	-	1,477	5,280	9,063
NONTAX REVENUES	7,022	32,805	217,546	201,991	191,723
Enhanced Automated Traffic Enforcement program	-	13,326	197,877	187,983	178,584
Dedicated Revenue Adjustments Amendment Act 2023	7,022	4,906	2,833	801	0
Motor Vehicle Registration Fee Abatement for Certain Disability Tags Amendment Act of 2023	-	(204)	(201)	(201)	(201)
Additional Department of Public Works Parking Enforcement Officers	-	2,602	3,454	3,385	3,317
For-Hire Vehicle Digital Dispatch Amendment Act of 2023	-	8,290	8,465	8,647	8,647
Securities and Banking Regulatory Trust Fund Amendment Act of 2023	-	530	530	530	530

(Continued on next page)

Table 3-12 (Continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2023-2027

(Dollars in Thousands)

Revenue Source	FY 2023 Revised	FY 2024 Original	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Office of the State Superintendent of Education Repeal of Special Funds Amendment Act of 2023	-	846	846	846	846
Designated Fund Transfer Act of 2023	-	2,509	3,742	-	-
Local Fund Revenue with Policy Proposals	9,718,782	9,740,667	10,100,923	10,400,292	10,722,142
Dedicated Tax Revenue	589,125	615,279	635,521	649,836	646,367
<i>plus</i> Dedicated Tax Revenue Policy Proposals	0	(9,065)	(10,157)	(12,105)	(13,238)
Dedicated Revenue Adjustment Amendment Act of 2023	-	(8,465)	(10,057)	(12,005)	(13,138)
ABCA Dedicated Tax Adjustment Amendment Act of 2023 and Designated Fund Transfer Act (ABCA Dedication)	-	(300)	(100)	(100)	(100)
Designated Fund Transfer Act of 2023 (St Es Dedication)	-	(300)	-	-	-
Dedicated Tax Revenue with Policy Proposals	589,125	606,214	625,364	637,730	633,129
Special Purpose (O-Type) Revenue	754,827	724,183	708,602	697,851	708,423
<i>plus</i> Special Purpose Policy Proposals	(7,022)	20,219	26,383	37,173	45,023
Dedicated Revenue Adjustment Amendment Act of 2023	(7,022)	(4,906)	(2,833)	(801)	-
Sustainable Energy Trust Fund Rightsizing Amendment Act of 2023	-	25,153	30,170	35,186	42,235
Securities and Banking Regulatory Trust Fund Amendment Act of 2023	-	(530)	(530)	(530)	(530)
Street Vendor Advancement Amendment Act of 2023	-	(377)	(70)	(70)	(70)
Office of the State Superintendent of Education Repeal of Special Funds Amendment Act of 2023	-	(846)	(846)	(846)	(846)
Designated Fund Transfer Act of 2023	-	(2,509)	(3,742)	-	-
DC Water Facility Work Fund Amendment Act of 2023	-	5,000	5,000	5,000	5,000
Universal Paid Leave Implementation Amendment Act of 2023	-	(766)	(766)	(766)	(766)
Special Purpose Revenue with Policy Proposals	747,805	744,402	734,985	735,024	753,446
All Proposals	-	63,859	247,850	246,888	248,212
General Fund Revenue with Policy Proposals	11,055,712	11,091,283	11,461,271	11,773,047	12,108,717
Addendum:					
Dedicated Tax Policy Proposals: Enterprise Funds	-	0	(1,477)	(5,280)	(9,063)
Public Housing Stability Amendment Act of 2023	-	-	(1,477)	(5,280)	(9,063)

Property Tax Proposals

- **Tax Abatement for Affordable Housing in High-Need Areas Amendment Act of 2023:** This subtitle increases, beginning in fiscal year 2025, the amount of tax abatements the Mayor is authorized to provide for qualifying projects from the \$4 million each year in current law to \$5 million.
- **Designated Fund Transfer Act of 2023:** The subtitle increases property tax revenue by allowing revenue that would have otherwise been dedicated to the St Elizabeth East Campus Redevelopment Fund to be available for Local Funds.
- **Grace Covenant Church Equitable Real Property Tax Relief Act of 2023:** The budget reserves funding for this proposed act which would eliminate the real property tax liability, penalty, and fines at Lot 0800 in Square 413 for fiscal years 2019 through 2022.
- **New Howard University Hospital Tax Abatement Amendment Act of 2023:** The subtitle reduces revenue by adding two parcels to the existing tax abatement for the New Howard University Hospital property.

General Sales and Use Tax Proposals

- **OTR Compliance Initiative:** The Office of Tax and Revenue will implement a new compliance initiative that will employ technology to integrate OTR internal data with publicly available data sources such as social media platforms to uncover tax noncompliance. OTR will hire additional compliance staff to audit identified companies.
- **Dedicated Revenue Adjustments Amendment Act of 2023:** The subtitle caps the growth of the sales and use tax dedications to the Arts and Humanities Fund and to WMATA operations at two percent annually, increasing sales and use taxes available in Local Funds for general purposes.
- **Alcoholic Beverage and Cannabis Administration Dedicated Tax Adjustment Amendment Act of 2023:** The subtitle reduces the amount of dedicated sales taxes and program funding for the reimbursable detail subsidy program, increasing sales taxes available in Local Funds for general purposes.
- **Designated Fund Transfer Act of 2023:** The subtitle increases sales tax revenue by allowing revenue that would have otherwise been dedicated to the Alcoholic Beverage and Cannabis Administration to be available for Local Funds.
- **Street Vendor Advancement Amendment Act of 2023:** The Act reduces sales tax revenue by establishing an amnesty program for any street vendor who owed minimum sales tax payments from 2010 through the Act's effective date and any associated penalties and fees.

Income Tax Proposals

- **OTR Compliance Initiative:** The Office of Tax and Revenue will institute three compliance initiatives that are projected to increase business (corporate and unincorporated) and personal income taxes by \$3.5 million in fiscal year 2024 and a total of \$8.4 million over the four-year financial plan.

Gross Receipts Tax and Lottery Proposals

- **Dedicated Revenue Adjustments Amendment Act:** The subtitle eliminates the dedication of sports wagering revenue to the Early Childhood Development Fund, the Neighborhood Safety and Engagement Fund, and for the Department of Behavioral Health's gambling addiction prevention and treatment.

Other Tax Proposals

- **Public Housing Stability Amendment Act of 2023:** The subtitle caps growth in the dedication to the Housing Production Trust Fund to two percent annually, increasing deed recordation and transfer tax revenue available to Local Funds for general purposes.

Nontax Revenue Proposals

- **Enhanced Automated Traffic Enforcement Program:** The District Department of Transportation will implement an enhanced automated traffic enforcement program, funded and approved as part of the FY 2023 budget, to provide for the addition of 122 speed enforcement cameras, 140 cameras to enforce bus lane restrictions, and 80 cameras enforcing stop signs, passing school buses and vehicle size rules.
- **Dedicated Revenue Adjustments Amendment Act of 2023:** The subtitle changes an existing dedication of revenue from fines generated from the automated traffic enforcement system (amounts that exceeded \$98.757 million annually) to the Vision Zero Enhancement Omnibus Amendment Act Implementation Fund, to change the fund’s deposits to fine amounts exceeding \$116,989,000 in fiscal year 2024; \$299,467,000 in fiscal year 2025; \$287,541,000 in fiscal year 2026; and \$277,341,000 in fiscal year 2027 and thereafter.
- **Motor Vehicle Registration Fee Abatement for Certain Disability Tags Amendment Act of 2023:** The subtitle reduces vehicle registration fees for vehicles over 3500 pounds with a disability tag and eliminates a registration fee reduction for electric vehicles that weigh 5,000 pounds or greater.
- **Additional Department of Public Works Parking Enforcement Officers:** The Department of Public Works will hire 28 additional parking enforcement officers in fiscal year 2024, providing expanded parking enforcement across the District and generating additional fine revenues.
- **For-Hire Vehicle Digital Dispatch Amendment Act of 2023:** The subtitle establishes a new per-trip fee for all trips booked through a digital dispatch service for trips that originate in the District. The fee does not apply to taxicabs, trips for persons with a wheelchair or mobility device, or trips arranged by a healthcare provider for non-emergency medical needs.
- **Securities and Banking Regulatory Trust Fund Amendment Act of 2023:** The Department of Insurance, Securities and Banking (DISB) uses fees and fines collected from regulated industries to carry out DISB’s administrative and regulatory operations. The subtitle increases the amount of funds transferred from the trust fund to local revenue (thus reducing program funding).
- **Office of the State Superintendent of Education Repeal of Special Funds Amendment Act of 2023:** The subtitle repeals five special purpose funds at the Office of the State Superintendent of Education, reducing special purpose revenue and increasing nontax revenues available in Local Funds.
- **Designated Fund Transfer Act of 2023:** The subtitle designates for fiscal year 2024 and fiscal year 2025 nontax revenue for Local Funds that would have otherwise been recorded as special purpose revenue in a number of funds.

Dedicated Tax Proposals

- **Dedicated Revenue Adjustments Amendment Act:** The subtitle reduces dedicated revenue in the Arts and Humanities Fund and WMATA Operations, and repeals dedications to the Neighborhood Safety and Engagement Fund, Early Childhood Development Fund and for Department of Behavioral Health.
- **Alcoholic Beverage and Cannabis Administration Dedicated Tax Adjustment Amendment Act of 2023:** The subtitle reduces the amount of dedicated sales taxes and program funding for the reimbursable detail subsidy program.
- **Designated Fund Transfer Act of 2023:** The subtitle reduces dedicated tax revenue in the St. Elizabeth East Campus Redevelopment Fund and instead makes it available for Local Funds. The subtitle also reduces sales tax revenue dedicated to the Alcoholic Beverage and Cannabis Administration.

Special Purpose Revenue Proposals

- **Dedicated Revenue Adjustments Amendment Act:** The subtitle changes an existing dedication of revenue from fines generated from the automated traffic enforcement system (amounts that exceeded \$98.757 million annually) to the Vision Zero Enhancement Omnibus Amendment Act Implementation Fund, to change the fund’s deposits to fine amounts exceeding \$116,989,000 in fiscal year 2024; \$299,467,000 in fiscal year 2025; \$287,541,000 in fiscal year 2026; and \$277,341,000 in fiscal year 2027 and thereafter.

- **Sustainable Energy Trust Fund Rightsizing Amendment Act:** The subtitle increases the assessments that natural gas and electric companies pay per-therm and per-kilowatt hour of energy transmission.
- **Securities and Banking Regulatory Trust Fund Amendment Act of 2023:** The Department of Insurance, Securities and Banking (DISB) uses fees and fines collected from regulated industries to carry out DISB’s administrative and regulatory operations. The subtitle increases the amount of funds transferred from the trust fund to local revenue (thus reducing program funding).
- **Street Vendor Advancement Amendment Act of 2023:** The Act reduces licensing fees for a street vendor, eliminates a required license endorsement, and reduces various public space vending permit fees. The Act also establishes an amnesty program for any delinquent fines owed to the Department of Licensing and Consumer Protection from 2010 through the Act’s effective date.
- **Office of the State Superintendent of Education Repeal of Special Funds Amendment Act of 2023:** The subtitle repeals five special purpose funds at the Office of the State Superintendent of Education, reducing special purpose revenue and increasing nontax revenues available in Local Funds.
- **Designated Fund Transfer Act of 2023:** The subtitle designates for fiscal year 2024 and fiscal year 2025 nontax revenue for Local Funds that would have otherwise been recorded as special purpose revenue in a number of funds.
- **DC Water Facility Work Fund Amendment Act of 2023:** The subtitle establishes a new special purpose revenue fund to collect advance payments, pursuant to agreements with the District Department of Transportation (DDOT), to fund work DDOT performs on behalf of DC Water as part of ongoing DDOT construction projects.
- **Universal Paid Leave Implementation Fund Amendment Act of 2023:** The subtitle changes the cap on administrative costs that may be expended by the Department of Employment Services from the Universal Paid Leave Fund (“Fund”) from 8.75 percent of money in the Fund (including fund balance) to 15 percent of money deposited in the Fund in a given fiscal year. The new cap calculation reduces the amount of revenue in the Universal Paid Leave Implementation Fund by \$766,000.

Addendum: Enterprise Fund Proposals

- **Public Housing Stability Amendment Act of 2023:** The subtitle caps growth in the dedication to the Housing Production Trust Fund to two percent annually.

Table 3-13

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2022-2027**

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
PROPERTY	-3.3%	-0.3%	-0.1%	0.8%	1.9%	2.0%
Real Property	-3.4%	-0.2%	-0.1%	0.8%	1.9%	2.1%
Personal Property	3.0%	-7.4%	0.0%	0.0%	0.0%	0.0%
Public Space Rental	-9.3%	10.3%	0.0%	0.0%	0.0%	0.0%
Dedicated to other funds	-3.8%	8.5%	11.6%	8.0%	7.6%	9.3%
PROPERTY (NET)	-3.3%	-0.4%	-0.2%	0.7%	1.8%	1.8%
SALES & EXCISE	38.5%	6.4%	2.9%	4.6%	3.9%	2.7%
General Sales	41.5%	7.3%	3.1%	4.8%	4.0%	2.8%
Alcohol	11.6%	2.0%	1.6%	1.6%	1.6%	1.8%
Cigarette	1.3%	-15.5%	-2.5%	-1.0%	-0.5%	-0.5%
Motor Vehicle	7.1%	-6.8%	1.0%	1.8%	1.8%	1.6%
Motor Fuel	-2.9%	-0.2%	-0.2%	-0.2%	0.9%	0.2%
Dedicated to other funds	34.8%	11.9%	4.7%	4.4%	2.5%	-0.4%
SALES & EXCISE (NET)	39.9%	4.4%	2.2%	4.7%	4.4%	3.9%
INCOME	17.2%	-0.3%	1.3%	2.5%	4.1%	4.4%
Individual Income	17.9%	0.2%	3.3%	4.3%	4.4%	4.9%
Corporate Franchise	8.6%	6.5%	-5.7%	-2.5%	4.6%	5.0%
U.B. Franchise	36.6%	-24.5%	-3.5%	-7.4%	-2.4%	-6.4%
INCOME (NET)	17.2%	-0.3%	1.3%	2.5%	4.1%	4.4%
GROSS RECEIPTS	9.3%	-1.3%	-0.5%	0.8%	0.7%	1.0%
Public Utilities	0.1%	-0.4%	0.1%	0.6%	0.6%	0.6%
Toll Telecommunications	23.4%	-8.0%	-3.0%	1.6%	0.8%	2.9%
Insurance Premiums	11.5%	1.2%	0.9%	0.9%	0.9%	0.9%
Ballpark Fee	13.4%	-4.9%	-5.0%	0.0%	0.0%	0.0%
Private Sports Wagering	85.2%	21.1%	-9.6%	1.7%	1.7%	2.0%
Games of Skill	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Health Related Taxes	11.2%	-4.6%	0.9%	0.9%	0.9%	0.9%
Dedicated to other funds	10.4%	-1.9%	2.3%	1.2%	1.2%	1.2%
GROSS RECEIPTS (NET)	8.6%	-1.0%	-2.2%	0.6%	0.4%	0.8%
OTHER TAX	26.1%	-35.0%	-8.3%	4.0%	7.3%	6.8%
Estate	51.9%	-13.7%	-3.2%	1.2%	1.2%	1.2%
Deed Recordation	29.0%	-38.6%	-8.8%	4.4%	8.3%	7.7%
Deed Transfer	15.6%	-34.0%	-8.0%	4.7%	8.3%	7.6%
Economic Interest	62.0%	-32.3%	-15.6%	0.0%	0.0%	0.0%
Dedicated to other funds	24.0%	-36.7%	-8.2%	4.4%	8.1%	7.5%
OTHER TAX (NET)	26.5%	-34.7%	-8.4%	4.0%	7.2%	6.7%
TOTAL TAX (GROSS)	13.5%	-1.7%	0.7%	2.4%	3.4%	3.3%
TOTAL TAX (NET)	12.6%	-2.0%	0.4%	2.3%	3.5%	3.6%

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Table 3-13 (Continued)

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2022-2027**

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
NONTAX	27.8%	1.5%	-9.1%	-4.7%	-2.5%	-2.6%
Licenses & Permits	6.8%	3.7%	5.5%	2.0%	0.6%	-3.9%
Fines & Forfeits	17.3%	-4.3%	-0.5%	-0.7%	-0.7%	-1.2%
Charges for Services	-2.7%	-15.8%	1.3%	1.3%	0.4%	0.8%
Miscellaneous	73.2%	9.6%	-24.0%	-14.4%	-7.8%	-4.2%
NONTAX (NET)	27.8%	1.5%	-9.1%	-4.7%	-2.5%	-2.6%
LOTTERY	-15.5%	7.5%	0.6%	0.7%	2.9%	0.0%
Dedicated to other funds					2.0%	0.0%
LOTTERY (NET)	-15.5%	7.5%	-5.2%	0.7%	2.9%	0.0%
GROSS REVENUE	14.1%	-1.4%	0.1%	2.0%	3.1%	3.0%
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	25.2%	2.7%	3.9%	4.0%	3.0%	1.1%
LOCAL FUND REVENUE	13.3%	-1.8%	-0.2%	1.9%	3.1%	3.2%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
PROPERTY	(101,175)	(7,710)	(1,853)	23,799	54,873	59,455
Real Property	(99,568)	(5,626)	(1,853)	23,799	54,873	59,455
Personal Property	2,406	(6,125)	0	0	0	0
Public Space Rental	(4,014)	4,040	0	0	0	0
Dedicated to other funds	(1,670)	3,585	5,312	4,070	4,182	5,516
PROPERTY (NET)	(99,505)	(11,294)	(7,165)	19,729	50,691	53,939
SALES & EXCISE	503,876	116,155	55,966	92,009	80,361	57,543
General Sales	499,647	123,546	55,827	91,109	79,127	56,532
Alcohol	722	138	113	115	117	136
Cigarette	280	(3,478)	(475)	(185)	(91)	(92)
Motor Vehicle	3,917	(4,002)	550	1,019	992	928
Motor Fuel	(690)	(49)	(49)	(49)	215	39
Dedicated to other funds	124,845	57,650	25,553	24,727	14,958	(2,711)
SALES & EXCISE (NET)	379,031	58,506	30,413	67,283	65,403	60,254
INCOME	602,043	(11,366)	53,331	104,595	176,061	196,674
Individual Income	473,778	5,990	104,541	137,231	147,773	170,812
Corporate Franchise	57,786	47,025	(44,328)	(18,342)	32,643	36,964
U.B. Franchise	70,479	(64,381)	(6,882)	(14,294)	(4,354)	(11,102)
INCOME (NET)	602,043	(11,366)	53,331	104,595	176,061	196,674
GROSS RECEIPTS	34,406	(5,377)	(1,911)	3,239	2,914	3,847
Public Utilities	71	(453)	129	774	779	784
Toll Telecommunications	8,855	(3,725)	(1,272)	679	329	1,222
Insurance Premiums	14,939	1,762	1,366	1,380	1,394	1,407
Ballpark Fee	4,961	(2,075)	(2,000)	0	0	0
Private Sports Wagering	1,823	835	(460)	74	74	90
Games of Skill	14	0	0	0	0	0
Health Related Taxes	3,744	(1,721)	326	332	339	346
Dedicated to other funds	14,380	(2,925)	3,461	1,889	1,865	1,825
GROSS RECEIPTS (NET)	20,025	(2,452)	(5,371)	1,350	1,049	2,023
OTHER TAX	152,929	(258,074)	(40,083)	17,705	33,427	33,434
Estate	16,460	(6,594)	(1,318)	492	498	504
Deed Recordation	86,331	(148,029)	(20,642)	9,489	18,656	18,656
Deed Transfer	36,644	(92,073)	(14,395)	7,723	14,273	14,274
Economic Interest	13,494	(11,379)	(3,729)	0	0	0
Dedicated to other funds	19,449	(36,962)	(5,247)	2,590	4,948	4,948
OTHER TAX (NET)	133,480	(221,113)	(34,836)	15,115	28,479	28,486
TOTAL TAX (GROSS)	1,192,079	(166,372)	65,450	241,347	347,635	350,953
TOTAL TAX (NET)	1,035,075	(187,719)	36,372	208,071	321,683	341,375

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Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Source	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
NONTAX	135,667	9,647	(57,897)	(27,034)	(13,734)	(14,132)
Licenses & Permits	8,641	5,055	7,666	2,955	905	(5,955)
Fines & Forfeits	23,776	(6,991)	(836)	(1,022)	(996)	(1,773)
Charges for Services	(2,181)	(12,375)	846	859	245	532
Miscellaneous	105,430	23,959	(65,573)	(29,826)	(13,887)	(6,937)
NONTAX (NET)	135,667	9,647	(57,897)	(27,034)	(13,734)	(14,132)
LOTTERY	(7,480)	3,061	244	300	1,275	0
Dedicated to other funds	0	0	2,517	0	51	0
LOTTERY (NET)	(7,480)	3,061	(2,273)	300	1,224	0
GROSS REVENUE	1,320,266	(153,664)	7,797	214,613	335,177	336,821
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	157,004	21,347	31,595	33,276	26,004	9,578
LOCAL FUND REVENUE	1,163,261	(175,011)	(23,798)	181,337	309,173	327,243

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Object Code	Agency	Revenue Object Title	FY 2022 Actual	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection
	Business Licenses and Permits							
3001	DEPART OF INSURANCE, SECURITIES & BANKING	INSURANCE LICENSES	19,157	20,211	19,316	20,605	19,741	20,605
2003	PUBLIC SERVICE COMMISSION	ELECTRIC LICENSE	4	4	4	4	4	4
2004	PUBLIC SERVICE COMMISSION	GAS LICENSE	3	3	3	3	3	3
3007	DEPART OF INSURANCE, SECURITIES & BANKING	SECURITIES BROKER DEALER LICENSE	11,100	11,100	11,100	11,100	11,100	11,100
3012	DEPT. OF LICENSING & CONSUMER PROTECTION	BUILDING STRUCTURES AND EQUIPMENT	39,268	39,654	40,454	41,289	42,143	35,053
3025	DEPT. OF LICENSING & CONSUMER PROTECTION	CAPACITY PLACARD PERMIT	4	4	4	4	4	4
3026	DEPT. OF LICENSING & CONSUMER PROTECTION	DEMOLITION PERMIT	597	597	597	597	597	597
3027	DEPT. OF LICENSING & CONSUMER PROTECTION	EXCAVATION PERMIT	0	1	1	1	1	1
3028	DEPT. OF LICENSING & CONSUMER PROTECTION	FENCE PERMIT	27	27	27	27	27	27
3029	DEPT. OF LICENSING & CONSUMER PROTECTION	FOUNDATION PERMIT	5	5	5	5	5	5
3030	DEPT. OF LICENSING & CONSUMER PROTECTION	GARAGE PERMIT	29	18	7	7	7	7
3031	DEPT. OF LICENSING & CONSUMER PROTECTION	MISCELLANEOUS PERMIT	184	184	184	184	184	184
3034	DEPT. OF LICENSING & CONSUMER PROTECTION	RAZE PERMIT	273	273	273	273	273	273
3035	DEPT. OF LICENSING & CONSUMER PROTECTION	RETAINING WALL PERMIT	160	160	160	160	160	160
3036	DEPT. OF LICENSING & CONSUMER PROTECTION	SHED PERMIT	19	19	19	19	19	19
3037	DEPT. OF LICENSING & CONSUMER PROTECTION	SHEETING AND SHORING PERMIT	48	48	48	48	48	48
3038	DEPT. OF LICENSING & CONSUMER PROTECTION	SIGN PERMIT	53	53	53	53	53	53
3039	DEPT. OF LICENSING & CONSUMER PROTECTION	SPECIAL SIGN PERMIT	1	1	1	1	1	1
3040	DEPT. OF LICENSING & CONSUMER PROTECTION	SWIMMING POOL PERMIT	49	49	49	49	49	49
3041	DEPT. OF LICENSING & CONSUMER PROTECTION	TENANT LAYOUT PERMIT	35	35	35	35	35	35
3042	DEPT. OF LICENSING & CONSUMER PROTECTION	POSTCARD PERMIT	191	191	191	191	191	191
3043	DEPT. OF LICENSING & CONSUMER PROTECTION	BOILER CERTIFICATE PERMIT	2	2	2	2	2	2
3044	DEPT. OF LICENSING & CONSUMER PROTECTION	PUBLIC SPACE SIDEWALK CAFE PERMIT	23	23	23	23	23	23
3048	DEPT. OF LICENSING & CONSUMER PROTECTION	SOLAR PERMIT	761	669	669	669	669	669
3013	DEPT. OF LICENSING & CONSUMER PROTECTION	CERTIFICATE OF OCCUPANCY FEE	241	394	394	394	394	394
3014	DEPT. OF LICENSING & CONSUMER PROTECTION	REFRIGERATION & PLUMBING PERMIT	3,488	3,160	3,222	3,291	3,361	3,433
3015	DEPT. OF LICENSING & CONSUMER PROTECTION	ELECTRICAL PERMIT	2,911	2,638	2,690	2,747	2,806	2,866
3016	DEPT. OF LICENSING & CONSUMER PROTECTION	PUBLIC SPACE EXCAVATION PERMIT	2	2	2	2	2	2
9201	DEPARTMENT OF BEHAVIORAL HEALTH	OTHER LICENSE FEES	7	7	7	7	7	7
3086	DEPARTMENT OF FOR-HIRE VEHICLES	PRIVATE VEHICLE FOR HIRE-REGISTER AS DDS	27,085	28,894	29,467	30,090	30,735	30,735
3106	DEPT. OF LICENSING & CONSUMER PROTECTION	SPECIAL EVENTS PERMIT FEE	19	18	31	43	43	43
	TOTAL BUSINESS LICENSE AND PERMITS		105,746	108,442	109,036	111,920	112,685	106,591
	Nonbusiness Licenses and Permits							
3101-								
3108	DEPARTMENT OF MOTOR VEHICLES	DRIVERS LICENSE	4,360	4,367	4,393	4,416	4,437	4,458
3105	DEPARTMENT OF MOTOR VEHICLES	CANCEL ROAD TEST FEE	60	60	60	60	60	60
3106	DEPARTMENT OF MOTOR VEHICLES	CHANGE OF ADDRESS FEE	159	159	160	161	162	163
3107	DEPARTMENT OF MOTOR VEHICLES	DRIVERS LICENSE-KNOWLEDGE TEST	348	348	350	352	354	355
3108	DEPARTMENT OF MOTOR VEHICLES	DRIVERS LICENSE-ROAD TEST	106	106	107	108	108	109
3120	METROPOLITAN POLICE DEPARTMENT	BOAT REGISTRATION	252	253	254	255	257	258

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2022-2027

(Dollars in Thousands)

Revenue Object Code	Agency	Revenue Object Title	FY 2022 Actual	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection
	Nonbusiness Licenses and Permits (cont.)							
3141	DEPARTMENT OF MOTOR VEHICLES	RECIPROCITY PERMIT-MILITARY/ CONGRESSIONAL	684	685	689	693	696	699
3144-9151	DEPARTMENT OF MOTOR VEHICLES	MOTOR VEHICLE REGISTRATION	23,293	25,642	32,679	32,719	32,830	32,941
	TOTAL NONBUSINESS LICENSE AND PERMITS		29,262	31,621	38,693	38,765	38,904	39,044
	Fines and Forfeitures							
5010*	DEPARTMENT OF MOTOR VEHICLES	TRAFFIC FINES	55,817	53,564	52,493	51,443	50,414	49,406
5001	METROPOLITAN POLICE DEPARTMENT	RED LIGHT REVENUE	13,371	5,997	5,997	5,997	5,997	5,997
5003	METROPOLITAN POLICE DEPARTMENT	NO THRU TRUCK	13	44	44	44	44	44
5004	METROPOLITAN POLICE DEPARTMENT	GRIDLOCK	-	0	0	0	0	0
5005	METROPOLITAN POLICE DEPARTMENT	CROSSWALK	10,319	5,140	5,140	5,140	5,140	5,140
5012	METROPOLITAN POLICE DEPARTMENT	PHOTO RADAR O/T REIMBURSEMENTS	79,675	87,576	87,576	87,576	87,576	87,576
5020	DEPARTMENT OF PUBLIC WORKS	SALE OF ABANDONED PROPERTY	329	219	224	228	233	239
5030	DEPARTMENT OF PUBLIC WORKS	BOOTING FEES - RSC 1504	37	25	25	26	27	27
5040	DEPARTMENT OF PUBLIC WORKS	TOWING FEES - RSC 1505	197	131	134	137	140	143
5050	DEPARTMENT OF PUBLIC WORKS	IMPOUNDMENT FEES - RSC 1506	143	95	97	99	101	104
5060	ALCOHOLIC BEVERAGE REGULATION ADMIN.	FINES AND FORFEITURES - OTHER	289	192	196	200	205	209
5060	DEPART OF INSURANCE, SECURITIES & BANKING	FINES	231	153	157	160	164	167
3302-3301	DEPARTMENT OF ENERGY AND ENVIRONMENT	UNDERGROUND STORAGE TANK FINES & FEES	1	1	1	1	1	1
3303	DEPARTMENT OF ENERGY AND ENVIRONMENT	ASTBESTOS CERTIFICATION & ABATMENT FEES	483	683	683	683	683	483
3304	DEPARTMENT OF TRANSPORTATION	ADJUDICATION HEARING TRAFFIC CONTROL	233	233	233	233	233	233
3306-3320	DEPARTMENT OF ENERGY AND ENVIRONMENT	VARIOUS MINOR REVENUE SOURCES	125	221	436	448	461	(122)
3515	DEPARTMENT OF ENERGY AND ENVIRONMENT	APICULTURE REGISTRATION FEE	0	0	0	0	0	0
5060	WASHINGTON METRO TRANSIT COMMISSION	FINES AND FORFEITURES - OTHER	41	41	41	41	41	41
5060	METROPOLITAN POLICE DEPARTMENT	FINES AND FORFEITURES - OTHER	14	14	14	14	14	14
	TOTAL FINES AND FORFEITURES		161,321	154,329	153,493	152,471	151,475	149,702
	Charges for Services							
3001	DEPT. OF LICENSING & CONSUMER PROTECTION	DIGITAL MARKETPLACE TECHNOLOGY FEE	301	301	301	301	301	301
3201	DEPT. OF LICENSING & CONSUMER PROTECTION	HOME OCCUPATION LICENSE	82	82	82	82	82	82
3202	DEPT. OF LICENSING & CONSUMER PROTECTION	BOILER INSPECTION PERMIT	27	27	27	27	27	27
3203	DEPT. OF LICENSING & CONSUMER PROTECTION	WELDING CERTIFICATE	3	3	3	3	3	3
3206	DEPT. OF LICENSING & CONSUMER PROTECTION	COMMISSION CERTIFICATE	2	2	2	2	2	2
3204	DEPT. OF LICENSING & CONSUMER PROTECTION	ELEVATOR INSPECTION LICENSE	600	600	600	600	600	600
3206	METROPOLITAN POLICE DEPARTMENT	FINGERPRINTS, PHOTOS	603	603	603	603	603	603
3207	DEPARTMENT OF MOTOR VEHICLES	REINSTATEMENT/ INSURANCE LAPSE FEES	540	540	540	540	540	540
3236	DEPT. OF LICENSING & CONSUMER PROTECTION	RE-INSPECTION FEES	87	87	87	87	87	87
3208	DEPARTMENT OF MOTOR VEHICLES	REPRODUCTION OF REPORTS	3,701	2,961	2,813	2,813	3,100	3,375
3208	DEPT. OF LICENSING & CONSUMER PROTECTION	REPRODUCTION OF REPORTS	12	12	12	12	12	12
3208	METROPOLITAN POLICE DEPARTMENT	REPRODUCTION OF REPORTS	68	68	68	68	68	68

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2022-2027

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2022 Actual	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection
	Charges for Services (cont.)							
3209	FIRE AND EMERGENCY MEDICAL SERVICES	EMERGENCY AMBULANCE	25,928	16,439	16,439	16,439	16,439	16,439
3210	METROPOLITAN POLICE DEPARTMENT	TRANSCRIPTION OF RECORDS	76	81	81	81	81	81
3211	METROPOLITAN POLICE DEPARTMENT	FIREARM USER FEE	434	407	407	407	407	407
3215	DEPARTMENT OF MOTOR VEHICLES	MOTOR VEHICLE TITLES - RSC 1259	1,970	1,334	1,419	1,602	1,556	1,544
3219	DEPT. OF LICENSING & CONSUMER PROTECTION	WHARVES & MARKETS	287	287	287	287	287	287
3220	DEPT. OF LICENSING & CONSUMER PROTECTION	SURVEYOR FEES	395	237	186	186	186	186
3221	DEPARTMENT OF MOTOR VEHICLES	RECORDATION FEE - RSC 1275	660	660	660	660	660	660
3221	OFFICE OF THE CHIEF FINANCIAL OFFICER	DEED RECORDATION FEE	6,878	5,253	5,301	5,225	5,059	4,938
3222	DEPT. OF LICENSING & CONSUMER PROTECTION	CORPORATE RECORDATION FEE	16,993	16,619	16,610	17,228	17,073	17,141
3223	DEPARTMENT OF GENERAL SERVICES	PARKING PERMITS AND FEES	2,063	2,104	2,147	2,189	2,233	2,270
3223	DEPARTMENT OF MOTOR VEHICLES	RESIDENTIAL PARKING PERMITS AND FEES	7,407	7,981	8,455	8,654	8,858	9,065
3230	DEPARTMENT OF HEALTH	HEALTH FACILITY FEE	191	146	146	146	146	146
3234	DEPARTMENT OF MOTOR VEHICLES	OTHER CHARGES FOR SERVICES	201	184	184	184	184	184
3234	DEPARTMENT OF TRANSPORTATION	OTHER CHARGES FOR SERVICES	2	2	2	2	2	2
3234	DEPT. OF LICENSING & CONSUMER PROTECTION	OTHER CHARGES FOR SERVICES - OTHER	14	14	14	14	14	14
3258	DEPT. OF LICENSING & CONSUMER PROTECTION	CERTIFICATE OF INCLUSIONARY ZONING	30	30	30	30	30	30
3259	DEPT. OF LICENSING & CONSUMER PROTECTION	EISF REVIEW FEES	68	68	68	68	68	68
3235-								
3255	DEPT. OF LICENSING & CONSUMER PROTECTION	VARIOUS SPECIAL PURPOSE REVENUE	624	624	624	624	624	624
3281-83	FIRE AND EMERGENCY MEDICAL SERVICES	FEMS NONTAX - GENERAL*	704	528	528	528	528	528
3234	OFFICE OF THE TENANT ADVOCATE	OTHER CHARGES FOR SERVICES - OTHER	8	8	140	140	140	140
3234	DEPT. OF LICENSING & CONSUMER PROTECTION	OTHER CHARGES FOR SERVICES - OTHER	6	6	6	6	6	6
3320&								
3330	DEPARTMENT OF GENERAL SERVICES	RENTALS - OTHER AND LEASE REVENUE	7,316	7,678	7,951	7,843	7,919	7,997
3324&								
3330	DEPUTY MAYOR FOR PLANNING AND ECON DEV	MONTHLY LEASE INCOME - NON CDBG INCOME	59	59	59	59	59	59
3234	VARIOUS AGENCIES	ALL OTHERS	69					
	TOTAL CHARGES FOR SERVICES		78,407	66,033	66,879	67,737	67,982	68,514
	Miscellaneous							
0638	DEPARTMENT OF HEALTH	ANIMAL CONTROL DOG LICENSE FEES	45	45	45	45	45	45
2538	DC PUBLIC LIBRARY	LIBRARY BOOK FINES	58	58	58	58	58	58
3318	DEPARTMENT OF TRANSPORTATION	CITIZEN LIGHT & TRAFFIC CONTROL PROJECT	14	14	14	14	14	14
3450	DEPT. OF HOUSING AND COMM. DEVELOPMENT	EMPLOYERS ASSISTANCE HOUSING PROGRAM	42	42	42	42	42	42
5701	OFFICE OF THE CHIEF FINANCIAL OFFICER	UNCLAIMED PROPERTY RECEIPT	61,159	50,000	50,000	50,000	50,000	50,000
5600	OFFICE OF THE CHIEF FINANCIAL OFFICER	INTEREST INCOME	28,027	130,713	64,097	33,901	19,327	11,373
6100	METROPOLITAN POLICE DEPARTMENT	SURPLUS VEHICLE REVENUE	683	651	651	651	651	651
6106	DEPARTMENT OF HUMAN SERVICES	OTHER REVENUES	247	46	46	46	46	47
6106	DEPART OF INSURANCE, SECURITIES & BANKING	SERVICIE FEES	2	2	2	2	2	2
6106	DEPARTMENT OF CORRECTIONS	OTHER REVENUES	66	201	201	201	201	201

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2022-2027

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2022 Actual	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection
	Miscellaneous (cont.)							
6107	DEPARTMENT OF PUBLIC WORKS	OTHER REVENUE - FLEET AUTO AUCTION	131	805	805	805	805	805
3260	DEPT. OF LICENSING & CONSUMER PROTECTION	ZONING COMPLIANCE LETTER	33	33	33	33	33	33
6106	FIRE AND EMERGENCY MEDICAL SERVICES	OTHER REVENUES	33	33	33	33	33	33
6106	METROPOLITAN POLICE DEPARTMENT	OTHER REVENUES	63	63	63	63	63	63
6106	OFFICE OF ADMINISTRATIVE HEARINGS	OTHER REVENUES	3	3	3	3	3	3
6106	OFFICE OF PLANNING	OTHER REVENUES	49	49	49	49	49	49
6106	OFFICE OF THE ATTORNEY GENERAL	OTHER/ REVENUE	29	29	29	29	29	29
6106	OFFICE OF THE CHIEF FINANCIAL OFFICER	OTHER REVENUES	3,070	3,070	3,070	3,070	3,070	3,070
6106	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	OTHER REVENUES	2	88	88	88	88	88
6106	OFFICE OF VICTIM SVCS AND JUSTICE GRANTS	OTHER REVENUES	-	2	2	2	2	2
6106	OFFICE OF ZONING	OTHER REVENUES	1,069	1,090	1,112	1,134	1,157	1,180
6106	REPAYMENT OF LOANS AND INTEREST	OTHER REVENUES	276	276	276	276	276	276
6107	DEPT. OF LICENSING & CONSUMER PROTECTION	CIVIL INFRACTION FEES	1,536	1,692	1,692	1,692	1,692	1,692
6107	PUBLIC SERVICE COMMISSION	CIVIL INFRACTIONS/FINES	161	221	221	221	221	221
6111	BOARD OF ELECTIONS	OTHER REVENUE - OTHER	0	1	1	1	1	1
6111	CAFR RECLASS - VARIOUS AGENCIES (PYCR)*	OTHER REVENUE - OTHER	62,742	19,500	19,500	19,500	19,500	19,500
2538	DC PUBLIC LIBRARY	LIBRARY BOOK FINES	58	100	100	100	100	100
6111	DEPARTMENT OF ENERGY AND ENVIRONMENT	OTHER REVENUE	1	6	6	6	6	6
6112	DEPARTMENT OF ENERGY AND ENVIRONMENT	DDOE FREEDOM OF INFORMATION	-	1	1	1	1	1
6111	DEPARTMENT OF GENERAL SERVICES	OTHER REVENUE - OTHER	451	451	451	451	451	451
6111	DEPARTMENT OF HEALTH	OTHER REVENUE - OTHER	5	5	5	5	5	5
6233	DEPARTMENT OF HEALTH	ICF-MR	10	10	10	10	10	10
6321	DEPARTMENT OF HEALTH	FOOD HANDLERS CERTIFICATION	37	37	37	37	37	37
6111	DEPT OF SMALL & LOCAL BUSINESS DEVELOPMT	OTHER REVENUE - OTHER	50	50	50	50	50	50
2800	DEPT. OF HOUSING AND COMM. DEVELOPMENT	HPAP LOAN PAYOFF	2,390	2,483	2,533	2,584	2,635	2,688
2810	DEPT. OF HOUSING AND COMM. DEVELOPMENT	HPAP LOAN REMITTANCE	435	435	435	435	435	435
3450	DEPT. OF HOUSING AND COMM. DEVELOPMENT	EMPLOYERS ASSISTANCE HOUSING PROGRAM	42	42	42	42	42	42
6301	DEPARTMENT OF HEALTH	PHARMACY PROTECTION FEE	6	19	19	19	19	19
6111	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	OTHER REVENUE - OTHER	23	16	16	16	16	16
6111	MEDICAL LIABILITY CAPTIVE INS AGENCY	OTHER REVENUE - OTHER	2,952	400	415	430	435	440
6111	OFFICE OF CAMPAIGN FINANCE	OTHER REVENUE - OTHER	13	21	21	21	21	21
6111	OFFICE OF CONTRACTING AND PROCUREMENT	OTHER REVENUE - OTHER	2,580	2,632	2,684	2,738	2,793	2,849
6101	OFFICE OF RISK MANAGEMENT	SUBROGATION REVENUE	0	49	49	49	49	49
6111	OFFICE OF THE CHIEF FINANCIAL OFFICER-CCU	OTHER REVENUE - OTHER	30,509	30,204	29,902	29,304	29,011	29,011
6150	OFFICE OF THE CHIEF FINANCIAL OFFICER	TECH CREDIT	644	644	644	644	644	644
6111	OFFICE OF THE CHIEF FINANCIAL OFFICER	OTHER REVENUE - TAX COLLECTION FEES/OTHERS	7,287	8,745	9,619	10,100	10,605	11,136
6111	OFFICE OF THE INSPECTOR GENERAL	OTHER REVENUE - OTHER	111	111	111	111	111	111
5300	OFFICE OF THE CHIEF FINANCIAL OFFICER	PAY-IN-LIEU-TAX PRIVATE	18,422	18,203	18,535	18,881	19,221	19,571
6111	VARIOUS AGENCIES ONE TIME**	OTHER REVENUE	23,863	(3)	(3)	(3)	(3)	(3)
	TOTAL MISCELLANEOUS		249,429	273,387	207,815	177,989	164,102	157,165

Table 3-16: Dedicated Tax Fund Revenue

Table 3-16, which follows, reports the certified revenues and fund balance use for the District's Dedicated Tax funds. The revenues reported in this table are those Office of Revenue Analysis (ORA) projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2024 Approved Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-16 reports each fund's available fund balance at the end of FY 2022. 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 2022 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 2022 Annual Comprehensive Financial Report.

The next three columns show, for FY 2023, projected revenue under current law and fund balance use by fund. The "Certified Resources" column is the total of the "Certified Revenues" and the "Certified Fund Balance Use Columns."

The next three columns of the table report, for FY 2024, 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 2025, FY 2026, and FY 2027. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

For each fund, the table reports the tax revenue source(s) from which the dedication is made.

The Dedicated Tax funds in Table 3-16 are divided into two sections. Those Dedicated Tax funds that are part of General Fund revenue are reported in the first section of the table. These funds are categorized in the District's accounting system within Appropriated Fund 0110 (Dedicated Taxes). The second section of the table includes four Dedicated Tax funds that are categorized within Appropriated Fund 0610 (Enterprise and Other Funds - Dedicated Tax).

Table 3-16A presents actual revenues and end-of-fiscal year available fund balances information for FY 2021 and FY 2022 for the Dedicated Tax funds.

A February 2022 DC Office of Revenue Analysis report (District of Columbia 2021 Dedicated Taxes Report) describes in some detail the Dedicated Tax funds listed in Table 3-16. The report is available at the Office of Revenue Analysis web site: <https://ora-cfo.dc.gov/node/1582246>.

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2023-2027

	FY 2022		FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027	
	End of Year Fund Balance	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Resources	Certified Fund Balance Use	Certified Revenues	Certified Resources	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources
TOTAL DEDICATED TAX REVENUE	563,738,029	800,625,078	7,952,845	808,577,923	832,219,743	20,422,664	852,642,407	865,495,629	891,499,379	901,077,633						
West End Library / Firehouse Maintenance Fund (AM0 2225)	2,675,077	566,232	137,115	703,347	574,224	0	574,224	582,454	590,932	599,664						
Deed Recordation Tax		283,116			287,112			291,227	295,466	299,832						
Deed Transfer Tax		283,116			287,112			291,227	295,466	299,832						
Commission on the Arts and Humanities (BX0 0110)	13,022,356	42,686,000	1,713,000	44,399,000	43,721,000	6,537,280	50,258,280	45,339,000	47,242,000	49,131,000						
General Sales Tax		42,686,000			43,721,000			45,339,000	47,242,000	49,131,000						
St Elizabeth East Campus Redevelopment (EB0 6603)	1,051,751	688,120	0	688,120	688,120	0	688,120	688,120	688,120	688,120						
Real Property Tax		607,000			607,000			607,000	607,000	607,000						
General Sales Tax		81,120			81,120			81,120	81,120	81,120						
Walter Reed Redevelopment Fund (EB0 6616)	126,385	744,369	126,385	870,754	744,369	0	744,369	744,369	744,369	744,369						
Real Property Tax		744,369			744,369			744,369	744,369	744,369						
Healthy Schools Fund (G00 0111)	1,583,327	5,690,000	1,524,990	7,214,990	5,690,000	58,337	5,748,337	5,690,000	5,690,000	5,690,000						
General Sales Tax		5,690,000			5,690,000			5,690,000	5,690,000	5,690,000						
Nursing Facility Quality of Care Fund (HT0 0110)	3,293,071	16,284,632	1,370,339	17,654,971	16,610,325	1,921,509	18,531,834	16,942,531	17,281,382	17,627,009						
Healthcare Provider Tax		16,284,632			16,610,325			16,942,531	17,281,382	17,627,009						

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Table 3-16 (Continued)
Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2023-2027

	FY 2022																			
	End of		FY 2023		FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027			
	Year	Fund	Certified	Certified	Certified	Certified	Certified	Certified	Balance Use	Balance Use	Balance Use	Certified	Certified	Certified	Certified	Certified	Certified	Certified		
Healthy DC Fund (HTO 0111)	9,929,272	67,134,413	0	67,134,413	68,339,105	10,135,989	78,475,094	69,661,206	2,234,085	2,234,085	2,234,085	2,234,085	2,234,085	2,234,085	2,234,085	2,234,085	2,234,085	2,234,085		
General Sales Tax	2,234,085				2,234,085															
Insurance Premiums Tax	64,900,328				66,105,020															
Stevie Sellows Quality Improvement Fund (HTO 0112)	1,518,375	5,538,639	985,555	6,524,194	5,538,639	98,929	5,637,568	5,538,639	5,538,639	5,538,639	5,538,639	5,538,639	5,538,639	5,538,639	5,538,639	5,538,639	5,538,639	5,538,639	5,538,639	
ICF-IDD Assessment	5,538,639				5,538,639															
Hospital Fund (HTO 0114)	137,629	8,454,037	0	8,454,037	8,454,037	0	8,454,037	8,454,037	8,454,037	8,454,037	8,454,037	8,454,037	8,454,037	8,454,037	8,454,037	8,454,037	8,454,037	8,454,037	8,454,037	
Medicaid Hospital Inpatient Fee	8,454,037				8,454,037															
Hospital Provider Fee Fund (HTO 0115)	774,869	5,310,255	233,923	5,544,178	5,310,255	0	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	5,310,255	
Medicaid Hospital Outpatient Fee	5,310,255				5,310,255															
Gambling Addiction Treatment & Research (RMO 1118)	600,000	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
Sports Wagering	200,000				200,000															
WMATA Operating (KEO 0110)	739,138	71,414,000	390,000	71,804,000	74,271,000	0	74,271,000	76,499,000	78,794,000	76,499,000	76,499,000	76,499,000	76,499,000	76,499,000	76,499,000	76,499,000	76,499,000	76,499,000	76,499,000	
General Sales Tax (parking)	71,414,000				74,271,000															
Alcoholic Beverage & Cannabis Administration (LQO 0110)	590,778	1,170,000	209,388	1,379,388	1,170,000	381,390	1,551,390	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	
General Sales Tax	1,170,000				1,170,000															
Repayment of Revenue Bonds (DTO 0110)	0	3,775,227	0	3,775,227	2,263,477	0	2,263,477	2,257,477	2,257,477	2,257,477	2,257,477	2,257,477	2,257,477	2,257,477	2,257,477	2,257,477	2,257,477	2,257,477	2,257,477	
Deed Recordation Tax	3,128,963				1,876,003															
Deed Transfer Tax	646,264				387,474															
Economic Interest	0				0															
Convention Center Fund (EZO 0110)	0	158,090,000	0	158,090,000	173,720,000	0	173,720,000	188,434,000	196,513,000	188,434,000	188,434,000	188,434,000	188,434,000	188,434,000	188,434,000	188,434,000	188,434,000	188,434,000	188,434,000	
General Sales Tax (Convention Center)	140,488,000				145,456,000															
General Sales Tax (Destination DC)	17,602,000				28,264,000															

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2023-2027

	FY 2022																
	End of Year Fund Balance	FY 2023		FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027	
			Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources
Highway Transportation Fund (KZO 0110)	0	22,878,619	0	22,878,619	22,829,691	0	22,829,691	22,829,691	0	22,829,691	22,780,867	0	22,780,867	22,996,339	0	22,996,339	23,035,579
Motor Fuel Tax		22,878,619		22,878,619	22,829,691		22,829,691	22,829,691		22,829,691	22,780,867		22,780,867	22,996,339		22,996,339	23,035,579
WMATA Capital (PAO 0110)	0	178,500,000	0	178,500,000	178,500,000	0	178,500,000	178,500,000	0	178,500,000	178,500,000	0	178,500,000	178,500,000	0	178,500,000	178,500,000
General Sales Tax		178,500,000		178,500,000	178,500,000		178,500,000	178,500,000		178,500,000	178,500,000		178,500,000	178,500,000		178,500,000	178,500,000
Neighborhood Safety and Engagement Fund	0	0	0	0	3,327,580	0	3,327,580	3,327,580	0	3,327,580	3,364,350	0	3,364,350	3,426,620	0	3,426,620	3,471,472
Sports Wagering		0		0	2,069,080		2,069,080	2,069,080		2,069,080	2,105,850		2,105,850	2,142,620		2,142,620	2,187,472
Lottery		0		0	1,258,500		1,258,500	1,258,500		1,258,500	1,258,500		1,258,500	1,284,000		1,284,000	1,284,000
Early Childhood Development Fund	0	0	0	0	3,327,580	0	3,327,580	3,327,580	0	3,327,580	3,364,350	0	3,364,350	3,426,620	0	3,426,620	3,471,472
Sports Wagering		0		0	2,069,080		2,069,080	2,069,080		2,069,080	2,105,850		2,105,850	2,142,620		2,142,620	2,187,472
Lottery		0		0	1,258,500		1,258,500	1,258,500		1,258,500	1,258,500		1,258,500	1,284,000		1,284,000	1,284,000
Sub Total - GENERAL FUND	36,042,029	589,124,543	6,690,695	595,815,238	615,279,402	19,133,434	634,412,836	635,520,655	649,835,938	646,367,154							
Ballpark Fund (BK0 0610 / 6111, 6114)	24,834,000	63,599,772	0	63,599,772	63,006,759	0	63,006,759	63,006,759	0	63,006,759	63,168,259	0	63,168,259	63,272,394	0	63,272,394	63,286,263
General Sales Tax		14,535,000		14,535,000	16,150,000		16,150,000	16,150,000		16,150,000	16,150,000		16,150,000	16,150,000		16,150,000	16,150,000
Public Utility Tax		6,937,027		6,937,027	6,744,529		6,744,529	6,744,529		6,744,529	6,840,778		6,840,778	6,942,329		6,942,329	6,948,530
Toll Telecommunications Tax		2,227,745		2,227,745	2,212,230		2,212,230	2,212,230		2,212,230	2,277,481		2,277,481	2,280,065		2,280,065	2,287,733
Ballpark Fee		39,900,000		39,900,000	37,900,000		37,900,000	37,900,000		37,900,000	37,900,000		37,900,000	37,900,000		37,900,000	37,900,000
Tax Increment Financing Program (TX0 0610 / 6116)	38,176,000	37,264,548	1,262,150	38,526,698	38,465,474	1,289,230	39,754,704	44,495,755	47,320,710	49,472,845							
Real Property Tax		15,948,611		16,165,655	16,165,655		16,165,655	17,164,872	18,597,059	19,285,452							
General Sales Tax		21,315,937		22,299,819	22,299,819		22,299,819	27,330,883	28,723,651	30,187,393							

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2023-2027

	FY 2022																
	End of Year Fund Balance	FY 2023		FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027	
			Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues
Repayment of PILOT Financing (TYO 0610 / 6115)	61,684,000	51,329,272	0	51,329,272	59,904,884	0	59,904,884	33,647,953	0	59,904,884	64,159,857	67,982,272	73,924,194				
Real Property Tax		28,553,064															
General Sales Tax		22,776,208			26,256,931						36,719,166	39,469,378	44,297,202				
Housing Production Trust Fund (UZ0 0610 / 6113)	403,002,000	59,306,943	0	59,306,943	55,563,224	0	55,563,224	30,357,425	0	55,563,224	58,151,103	63,088,065	68,027,177				
Deed Recordation Tax		32,200,702									31,785,775	34,582,159	37,380,202				
Deed Transfer Tax		26,214,791			24,314,349						25,473,878	27,614,456	29,755,525				
Economic Interest		891,450			891,450						891,450	891,450	891,450				
Sub Total - ENTERPRISE FUND	527,696,000	211,500,535	1,262,150	212,762,685	216,940,341	1,289,230	218,229,571	229,974,974	241,663,441	254,710,479	279,974,974	285,114,441	294,710,479				

Table 3-16A

**Dedicated Tax Revenue Funds, Revenues and Fund Balances,
Fiscal Years 2021 and 2022**

	FY 2021 Actual Revenue	FY 2021 End of Year Fund Balance	FY 2022 Actual Revenue	FY 2022 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE	622,272,846	444,844,881	778,453,957	563,738,029
Convention Center Fund (EZ0 0110)	54,931,693	0	122,280,390	0
General Sales Tax	54,931,693		122,280,390	
West End Library / Firehouse Maintenance Fund (AM0 2225)	352,125	2,155,761	721,259	2,675,077
Deed Recordation Tax	176,063		360,630	
Deed Transfer Tax	176,063		360,630	
St. Elizabeth East Campus Redevelopment (EBO 6603)	0	0	319,646	1,051,751
Property Tax	0		202,529	
General Sales Tax	0		117,117	
Walter Reed Development Fund (EBO 6616)	723,610	588,738	650,873	126,385
Property Tax	723,610		650,873	
Nursing Facility Quality of Care Fund (HTO 0110)	15,453,177	2,307,338	17,818,279	3,293,071
Healthcare Provider Tax	15,453,177		17,818,279	
Healthy DC Fund (HTO 0111)	59,886,787	4,440,010	66,048,555	9,929,272
General Sales Tax	1,817,604		2,229,315	
Insurance Premiums Tax	58,069,183		63,819,240	
Stevie Sellows Quality Improvement Fund (HTO 0112)	4,314,160	3,533,959	5,517,962	1,518,375
ICF-IDD Assessment	4,314,160		5,517,962	
Hospital Fund (HTO 0114)	8,479,379	137,629	8,454,037	137,629
Medicaid Hospital Inpatient Fee	8,479,379		8,454,037	
Hospital Provider Fee Fund (HTO 0115)	5,317,449	765,753	5,319,371	774,869
Medicaid Hospital Outpatient Fee	5,317,449		5,319,371	
Highway Transportation Fund (KZO 0110)	23,617,882	0	22,927,652	0
Motor Fuel Tax	23,617,882		22,927,652	
WMATA Operating (KE0 0110)	40,289,031	0	64,172,138	739,138
General Sales Tax (parking)	40,289,031		64,172,138	
WMATA Capital (PA0 0110)	178,500,000	0	178,500,000	0
General Sales Tax	178,500,000		178,500,000	

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Table 3-16A (Continued)

**Dedicated Tax Revenue Funds, Revenues and Fund Balances,
Fiscal Years 2021 and 2022**

	FY 2021 Actual Revenue	FY 2021 End of Year Fund Balance	FY 2022 Actual Revenue	FY 2022 End of Year Fund Balance
Healthy Schools Fund (GDO 0111)	5,590,000	3,088,228	5,690,000	1,583,327
General Sales Tax	5,590,000		5,690,000	
Alcoholic Beverage & Cannabis Administration (LQO 0110)	1,170,000	224,050	1,170,000	590,778
General Sales Tax	1,170,000		1,170,000	
Commission on the Arts and Humanities (BXO 0110)	36,702,666	9,840,415	41,688,101	13,022,356
General Sales Tax	36,702,666		41,688,101	
Gambling Addiction Treatment & Research (RMO 1118)	126,758	400,000	200,000	600,000
Sports Wagering	126,758		200,000	
Repayment of Revenue Bonds (DTO 0110)	3,771,476	0	3,771,226	0
Deed Recordation Tax	3,125,854		3,771,226	
Deed Transfer Tax	645,622		0	
Sub Total - GENERAL FUND	439,226,193	27,481,881	545,249,489	36,042,029
Tax Increment Financing Program (TXO 0610 / 6116)	23,248,041	60,552,000	37,758,897	38,176,000
Real Property Tax	18,942,092		19,796,060	
General Sales Tax	4,305,948		17,962,837	
Repayment of PILOT Financing (TYO 0610 / 6115)	31,900,499	62,583,000	36,173,644	61,684,000
Real Property Tax	24,272,887		21,619,017	
General Sales Tax	7,627,611		14,554,627	
Ballpark Fund (BKO 0610 / 6111, 6114)	50,860,789	27,787,000	63,778,794	24,834,000
General Sales Tax	4,323,431		12,428,539	
Public Utility Tax	7,336,719		7,066,951	
Toll Telecommunications Tax	2,186,176		2,307,915	
Ballpark Fee	37,014,463		41,975,388	
Housing Production Trust Fund (UZO 0610 / 6113)	77,037,324	266,441,000	95,493,134	403,002,000
Deed Recordation Tax	41,458,767		53,762,741	
Deed Transfer Tax	34,529,802		40,672,048	
Economic Interest	1,048,756		1,058,345	
Sub Total - ENTERPRISE FUND	183,046,653	417,363,000	233,204,468	527,696,000

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

Table 3-17, which follows, reports the certified revenues and fund balance use for the District's Special Purpose (O-type) Revenue funds. The revenues reported in this table are District agency projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2024 Approved Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-17 reports each fund's available fund balance at the end of FY 2022. 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 2022 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 2022 Annual Comprehensive Financial Report.

The next three columns show, for FY 2023, 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 2024, 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 2025, FY 2026, and FY 2027. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

Table 3-17A presents actual revenues and end-of-fiscal year available fund balances information for FY 2021 and FY 2022 for the District's Special Purpose Revenue funds. The table also identifies whether the fund is lapsing or non-lapsing. For the non-lapsing funds, the "Classification" column indicates whether the fund balance is Committed or Restricted. This classification is based on Statement No. 54 of the Governmental Accounting Standards Board (GASB): "The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority."

A February 2015 DC Office of Revenue Analysis report (District of Columbia Special Purpose Revenue Funds Report) describes in some detail the Special Purpose Revenue funds listed in Table 3-17. The report is available at the Office of Revenue Analysis web site: <https://ora-cfo.dc.gov/node/215972>.

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

FY 2022		FY 2023	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027
End of		Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
Year Fund		Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
Balance										
A. GOVERNMENTAL DIRECTION AND SUPPORT										
Council of the District of Columbia (AB0)										
0629	Council Reimbursement Fund	16,050	0	0	0	0	0	0	0	0
		16,050	0	0	0	0	0	0	0	0
Office of the Inspector General (AD0)										
0602	Inspector General Support Fund	0	1,000,000	0	1,000,000	0	2,625,000	2,625,000	2,625,000	2,625,000
		0	1,000,000	0	1,000,000	0	2,625,000	2,625,000	2,625,000	2,625,000
Office of the City Administrator (AE0)										
1243	Public-Private Partnership Admin Fund	8,735	0	0	0	0	0	0	0	0
		8,735	0	0	0	0	0	0	0	0
Board of Ethics and Government Accountability (AG0)										
0601	Board of Ethics and Accountability Fund (Fines)	199,933	135,000	0	135,000	195,000	278,389	195,000	195,000	195,000
		116,543	60,000	0	60,000	120,000	0	120,000	120,000	120,000
0602	Lobbying Registration Fee Fund	83,389	75,000	0	75,000	75,000	83,389	75,000	75,000	75,000
Department of General Services (AM0)										
1150	Utility Payments for Non-DC Agencies	208,669	4,683,214	0	4,683,214	2,635,169	53,705	2,688,873	2,635,169	2,635,169
		0	3,885,037	0	3,885,037	1,836,991	0	1,836,991	1,836,991	1,836,991
1460	Eastern Market Enterprise Fund	208,669	798,177	0	798,177	798,177	53,705	851,882	798,177	798,177
Office of Finance and Resource Management (AS0)										
1150	Utilities Payment for Non-DC Agencies	0	245,256	0	245,256	245,256	0	245,256	270,395	283,914
		0	245,256	0	245,256	245,256	0	245,256	270,395	283,914
Office of the Chief Financial Officer (AT0)										
0601	Health Benefit Fees	4,304,386	51,116,712	0	51,116,712	51,335,309	0	51,335,309	51,106,000	51,106,000
		0	6,000,000	0	6,000,000	6,152,548	0	6,152,548	6,075,000	6,075,000
0602	Payroll Service Fees	0	367,977	0	367,977	381,024	0	381,024	375,000	375,000
0603	Service Contracts	0	1,126,092	0	1,126,092	1,185,183	0	1,185,183	1,170,000	1,170,000
0605	Dishonored Check Fees	0	299,792	0	299,792	504,260	0	504,260	500,000	500,000
0606	Recorder of Deeds Surcharge	1,278,435	1,400,000	0	1,400,000	700,000	0	700,000	700,000	700,000
0608	Drug Pre Trust	0	20,000	0	20,000	25,000	0	25,000	25,000	25,000
0610	Bank Fees	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000
0611	Tax Collection Fees	0	13,916,665	0	13,916,665	13,917,000	0	13,917,000	13,917,000	13,917,000
0613	Unclaimed Property Contingency Fund	0	4,587,968	0	4,587,968	4,667,947	0	4,667,947	4,625,000	4,625,000
0614	Defined Contribution Plan Administration	0	358,428	0	358,428	607,333	0	607,333	600,000	600,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

	FY 2022 End of Year Fund Balance	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
		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
A. GOVERNMENTAL DIRECTION AND SUPPORT (continued)											
0619 DC Lottery Reimbursement	0	1,999,162	0	1,999,162	2,103,899	0	2,103,899	2,063,000	2,063,000	2,063,000	2,063,000
0623 OPEB Trust Administration	0	959,289	0	959,289	1,003,362	0	1,003,362	998,000	998,000	998,000	998,000
0626 Tobacco Fund Reimbursement	0	145,929	0	145,929	160,985	0	160,985	158,000	158,000	158,000	158,000
0627 Child Wealth Investment Fund	3,025,952	0	0	0	0	0	0	0	0	0	0
6115 OFT Central Collections Unit (CCU) O Type	0	14,435,410	0	14,435,410	14,426,768	0	14,426,768	14,400,000	14,400,000	14,400,000	14,400,000
Office of the Secretary (BAO)											
1243 Distribution Fees	0	1,000,000	0	1,000,000	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
D.C. Department of Human Resources (BEO)											
0615 Defined Benefits Retirement Program	0	509,647	0	509,647	584,140	0	584,140	601,500	610,256	618,523	618,523
0639 Agreement with Independent Agencies	0	100,250	0	100,250	108,737	0	108,737	109,000	112,000	115,500	115,500
1555 Reimbursables from Other Governments	0	165,869	0	165,869	184,227	0	184,227	201,500	219,125	230,789	230,789
1614 Health Benefit Assessment	0	7,878,031	0	7,878,031	8,000,000	0	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Office of the Attorney General (CBO)											
0600 Special Purpose Revenue Fund	22,479,896	32,916,050	1,960,712	34,876,762	13,973,072	14,236,294	28,209,366	13,921,011	13,668,000	13,668,000	13,668,000
0603 Child Support - TANF/AEDC Collections	5,638,783	2,000,000	1,759,003	3,759,003	2,052,061	1,536,294	3,588,355	2,000,000	2,000,000	2,000,000	2,000,000
0605 Child Support - Interest Income	2,428	0	0	0	0	0	0	0	0	0	0
0615 Nuisance Abatement Fund	26,315	8,000	0	8,000	8,000	0	8,000	8,000	8,000	8,000	8,000
0616 Litigation Support Fund	12,650,873	30,000,000	0	30,000,000	11,000,000	12,700,000	23,700,000	11,000,000	11,000,000	11,000,000	11,000,000
0617 Attorney General Restitution Fund	3,408,600	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000	500,000
0618 Vulnerable Adult & Elderly Exploitation Fund	1,188	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000
0619 Tenant Receivership Abatement Fund	751,709	150,000	201,709	351,709	150,000	0	150,000	150,000	150,000	150,000	150,000
Office of Contracting and Procurement (POO)											
4010 DC Surplus Personal Property Sales Oper.	0	1,369,009	0	1,369,009	2,083,862	0	2,083,862	2,091,780	2,133,615	2,176,287	2,176,287
Captive Insurance Agency (RJO)											
0640 Subrogation Fund	692,435	686,517	0	686,517	700,334	0	700,334	700,334	700,334	700,334	700,334
1240 Captive Insurance Fund	444,387	586,517	0	586,517	600,334	0	600,334	600,334	600,334	600,334	600,334
	248,048	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

	FY 2022		FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027		
	End of Year Fund Balance	FY 2023 Certified Revenues	FY 2023 Certified Fund Balance Use	FY 2023 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Fund Balance Use	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Fund Balance Use	FY 2026 Certified Resources	FY 2027 Certified Revenues
A. GOVERNMENTAL DIRECTION AND SUPPORT (continued)																	
Office of the Chief Technology Officer (T00)	(93,475)	12,262,266	0	12,262,266	11,770,373	0	11,770,373	11,650,000	11,870,000	11,990,000	11,650,000	11,870,000	11,990,000	11,650,000	11,870,000	11,990,000	11,990,000
0602 DC NET Services Support	(93,475)	11,873,638	0	11,873,638	11,273,373	0	11,273,373	11,200,000	11,400,000	11,500,000	11,200,000	11,400,000	11,500,000	11,200,000	11,400,000	11,500,000	11,500,000
1200 SERVUS Program	0	388,628	0	388,628	497,000	0	497,000	450,000	470,000	490,000	450,000	470,000	490,000	450,000	470,000	490,000	490,000
Office of Veterans' Affairs (VA0)	43,222	5,000	38,222	43,222	15,000	5,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
0600 Office of Veterans Affairs Fund	43,222	5,000	38,222	43,222	15,000	5,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sub-total: Governmental Direction and Support	27,859,851	114,072,821	1,998,934	116,071,755	95,555,479	14,378,388	109,933,867	95,213,812	95,264,894	95,464,517	95,213,812	95,264,894	95,464,517	95,213,812	95,264,894	95,464,517	95,464,517
B. ECONOMIC DEVELOPMENT & REGULATION																	
Office of Planning (BD0)	41,851	100,000	0	100,000	50,000	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
2001 Historic Landmark & Historic District Filing Fees	41,851	100,000	0	100,000	50,000	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Commission on the Arts and Humanities (BX0)	755,656	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0600 Arts and Humanities Enterprise Fund	755,656	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of Cable TV, Film, Music, and Entertainment (C10)	24,950	11,729,826	1,827	11,731,653	12,146,670	0	12,146,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670
0600 Special Purpose Revenue	24,950	11,729,826	1,827	11,731,653	12,146,670	0	12,146,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670	11,983,670
Office of the Tenant Advocate (C00)	549,119	453,000	190,736	643,736	489,525	346,682	836,207	471,000	471,000	471,000	471,000	471,000	471,000	471,000	471,000	471,000	471,000
6000 Rental Unit Fee Fund	549,119	453,000	190,736	643,736	489,525	346,682	836,207	471,000	471,000	471,000	471,000	471,000	471,000	471,000	471,000	471,000	471,000
Dept. of Housing and Community Development (DB0)	6,218,030	4,400,000	2,512,000	6,912,000	4,554,265	3,635,641	8,189,906	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
0602 Home Purchase Assistance Program Repayment	1,659,841	1,700,000	0	1,700,000	1,854,265	1,659,841	3,514,106	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
0610 DHCD Unified Fund	4,558,190	2,700,000	2,512,000	5,212,000	2,700,000	1,975,800	4,675,800	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
Office of the Deputy Mayor for Econ. Develop. (EB0)	32,585,666	5,337,407	30,214,344	35,551,751	5,431,524	0	5,431,524	5,402,870	5,462,099	5,521,720	5,402,870	5,462,099	5,521,720	5,402,870	5,462,099	5,521,720	5,521,720
0603 St. Elizabeth's Redevelopment Fund	(906,495)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0609 Industrial Revenue Bond Program	698,534	1,494,173	698,534	2,192,707	1,518,467	0	1,518,467	1,480,000	1,500,000	1,520,000	1,480,000	1,500,000	1,520,000	1,480,000	1,500,000	1,520,000	1,520,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

		FY 2022									
End of		FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023
Year Fund		Certified	Certified Fund	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
Balance		Revenues	Balance Use	Resources	Resources	Resources	Resources	Resources	Resources	Resources	Resources
Balance		Revenues	Balance Use	Resources	Resources	Resources	Resources	Resources	Resources	Resources	Resources
B. ECONOMIC DEVELOPMENT & REGULATION (Continued)											
0617	Walter Reed Reinvestment Fund	2,270,871	0	0	0	0	0	0	0	0	0
0632	AWC & NCR Development (ED Special Account)	30,522,756	3,843,233	29,515,810	33,359,043	3,913,057	3,913,057	3,913,057	3,913,057	3,922,870	4,001,720
Dept. of Small and Local Business Development (ENO)		792,414	0	787,320	787,320	0	0	0	0	0	0
0632	Small Business Capital Access Fund	787,320	0	787,320	787,320	0	0	0	0	0	0
6160	Streetscape Loan Relief Fund	5,094	0	0	0	0	0	0	0	0	0
Business Improvements Districts Transfer (IDG)		0	55,000,000	0	55,000,000	55,000,000	0	55,000,000	55,000,000	55,000,000	55,000,000
2003	Business Improvement Districts (BIDS)	0	55,000,000	0	55,000,000	55,000,000	0	55,000,000	55,000,000	55,000,000	55,000,000
Sub-total: Economic Development and Regulation		40,967,687	77,020,233	33,706,227	110,726,460	77,671,983	3,982,323	81,654,306	77,307,540	77,366,768	77,426,389
C. PUBLIC SAFETY & JUSTICE											
Metropolitan Police Department (FAO)		340,257	6,021,877	0	6,021,877	6,202,533	0	6,202,533	6,326,584	6,453,116	6,582,178
1555	Reimbursable from Other Governments	0	1,611,877	0	1,611,877	1,660,233	0	1,660,233	1,693,438	1,727,307	1,761,853
1614	Miscellaneous	0	4,410,000	0	4,410,000	4,542,300	0	4,542,300	4,633,146	4,725,809	4,820,325
7278	Asset Forfeiture	340,257	0	0	0	0	0	0	0	0	0
Fire and Emergency Medical Services Dept. (FBO)		12,707,669	1,006,372	10,700,000	11,706,372	1,154,168	2,000,000	3,154,168	1,154,168	1,154,168	1,154,168
0601	FEMS Reform Fund	12,702,626	0	10,700,000	10,700,000	0	2,000,000	2,000,000	0	0	0
1200	Automated Ext Defib Reg Fee Fund	5,044	1,000	0	1,000	1,000	0	1,000	1,000	1,000	1,000
1555	Reimbursable from Other Governments	0	477,372	0	477,372	625,168	0	625,168	625,168	625,168	625,168
1613	Other Revenue	0	28,000	0	28,000	28,000	0	28,000	28,000	28,000	28,000
6100	Special Events	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
District of Columbia National Guard (FKO)		17,678	147,514	0	147,514	30,000	0	30,000	30,000	30,000	30,000
1555	Reimbursable from Other Governments	17,678	147,514	0	147,514	30,000	0	30,000	30,000	30,000	30,000

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Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

FY 2022		FY 2023	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027
End of		FY 2023	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027
Year Fund		FY 2023	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027
Balance	Certified Revenues	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Revenues	Certified Revenues
C. PUBLIC SAFETY & JUSTICE (Continued)										
Department of Corrections (FLO)	4,143,751	14,590,903	0	14,590,903	17,512,908	0	17,512,908	17,248,655	17,248,655	17,248,655
0600	Corrections Trustee Reimbursement	3,907,406	12,342,238	0	12,342,238	15,264,243	0	15,264,243	15,000,000	15,000,000
0601	Concession Income	118,275	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000
0602	Welfare Account	118,050	248,665	0	248,665	248,665	0	248,665	248,655	248,655
0605	Correction Reimbursement - Juveniles	20	0	0	0	0	0	0	0	0
Office of Victim Services and Justice Grants (FOO)	2,967,420	1,000,000	1,213,920	2,213,920	1,001,822	111,559	1,113,381	1,000,000	1,000,000	1,000,000
0620	Crime Victims Assistance Fund	2,967,420	1,000,000	1,213,920	2,213,920	1,001,822	111,559	1,000,000	1,000,000	1,000,000
Office of the Chief Medical Examiner (FXO)	322,033	318,000	0	318,000	318,000	0	318,000	318,000	318,000	318,000
0610	Medical Examiner Pathology and Toxicology	322,033	318,000	0	318,000	318,000	0	318,000	318,000	318,000
Department of Youth Rehabilitation Service (JZO)	148,117	474,000	148,117	622,117	0	0	0	0	0	0
0622	US Marshall Detention Services Agreement	148,117	474,000	148,117	622,117	0	0	0	0	0
Office of Unified Communications (UCO)	7,856,196	12,309,100	2,825,087	15,134,187	12,402,357	2,400,625	14,802,982	12,398,000	12,400,000	12,400,000
1555	Reimbursable from Other Governments	0	154,100	0	154,100	212,629	0	213,000	215,000	215,000
1630	911 & 311 Assessments	7,255,922	11,800,000	2,825,087	14,625,087	11,804,728	2,400,625	11,800,000	11,800,000	11,800,000
1631	Prepaid Wireless 911 Charges	600,275	355,000	0	355,000	385,000	0	385,000	385,000	385,000
Sub-total: Public Safety and Justice	28,503,121	35,867,766	14,887,124	50,754,890	38,621,788	4,512,184	43,133,973	38,475,407	38,603,939	38,733,001
D. PUBLIC EDUCATION SYSTEMS										
District of Columbia Public Library (CEO)	1,227,541	1,100,000	300,000	1,400,000	600,000	400,000	1,000,000	600,000	600,000	600,000
0104	Gifts-Donations	5,863	0	0	0	0	0	0	0	0
0140	Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0
6108	Copies and Printing	2,945	0	0	0	0	0	0	0	0
6150	SLD E-Rate Reimbursement	647,558	800,000	300,000	1,100,000	200,000	500,000	200,000	200,000	200,000
6160	Revenue Generating Activities	533,410	300,000	0	300,000	400,000	500,000	400,000	400,000	400,000
6170	Library Collections - Online Book Sales	30,447	0	0	0	0	0	0	0	0

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

	FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	End of Year Fund Balance	FY 2023 Certified Revenues	FY 2023 Certified Fund Balance Use	FY 2023 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2026 Certified Revenues	FY 2027 Certified Revenues		
D. PUBLIC EDUCATION SYSTEM (continued)												
Department of Employment Services (CFD)	12,077,190	54,750,492	2,376,137	57,126,629	63,071,900	3,471,645	66,543,545	63,281,653	63,727,653	64,181,653		
0600 Special Purpose Revenue Fund	0	58,238	0	58,238	6,171	0	6,171	6,171	6,171	6,171		
0610 Workers' Compensation Special Fund	8,885,996	0	2,300,000	2,300,000	0	2,300,000	0	0	0	0		
0611 Workers' Compensation Administration Fund	0	20,095,589	0	20,095,589	20,715,729	0	20,715,729	20,487,482	20,487,482	20,487,482		
0612 UI Interest/Penalties	(323,013)	5,349,415	0	5,349,415	4,000,000	0	4,000,000	4,000,000	4,000,000	4,000,000		
0618 Wage Theft	101,933	210,000	76,137	286,137	300,000	0	300,000	300,000	300,000	300,000		
0619 DC Jobs Trust Fund	365,815	350,000	0	350,000	500,000	0	500,000	500,000	500,000	500,000		
0620 Universal Paid Leave Administration Fund	0	16,719,000	0	16,719,000	25,050,000	0	25,050,000	25,488,000	25,934,000	26,388,000		
0624 UI Administrative Assessment	2,802,990	11,968,250	0	11,968,250	12,500,000	1,171,645	13,671,645	12,500,000	12,500,000	12,500,000		
0625 Apprenticeship Fees	243,469	0	0	0	0	0	0	0	0	0		
District of Columbia Public Schools (GAO)												
0602 ROTC	9,401,969	8,409,804	1,600,975	10,010,779	8,232,266	638,599	8,870,865	8,004,261	8,526,955	9,103,894		
0607 Custodial	64,545	986,846	0	986,846	1,020,399	0	1,020,399	1,055,093	1,090,966	1,128,059		
0609 Security	0	491,760	0	491,760	517,824	0	517,824	545,268	574,168	604,599		
0611 Cafeteria	0	1,230,115	0	1,230,115	1,568,470	0	1,568,470	1,775,508	2,009,875	2,275,179		
0613 Lending Machine Sales	0	1,435,775	0	1,435,775	1,579,353	0	1,579,353	1,737,288	1,911,017	2,102,118		
0621 Parking Fees	0	81,725	0	81,725	92,840	0	92,840	105,466	119,809	136,103		
0633 DHHS Alterschool Program - Copayment	0	202,262	0	202,262	215,813	0	215,813	230,273	245,701	262,163		
0634 E-Rate Education Fund	912,609	0	0	0	0	638,599	638,599	0	0	0		
0640 DCPS Nonprofit School Food Service	146,930	0	0	0	0	0	0	0	0	0		
0641 DCPS School Facility Fund	7,779,731	3,431,321	1,600,975	5,032,296	2,687,567	0	2,687,567	2,005,365	2,025,419	2,045,673		
District of Columbia Public Charter School Board (GB0)	7,037,922	13,100,480	0	13,100,480	13,100,480	1,000,000	14,100,480	13,100,480	13,100,480	13,100,480		
6632 Administrative Fees	7,037,922	13,100,480	0	13,100,480	13,100,480	1,000,000	14,100,480	13,100,480	13,100,480	13,100,480		
Office of the State Superintendent of Education (G00)												
0603 State Superintendent of Education Fees	21,385,546	1,610,000	0	1,610,000	1,648,944	0	1,648,944	1,648,944	1,648,944	1,648,944		
0610 Charter School Credit Enhancement Fund	0	285,000	0	285,000	285,000	0	285,000	285,000	285,000	285,000		
0618 Student Residency Verification Fund	20,795,381	0	0	0	0	0	0	0	0	0		
0620 Child Development Facilities Fund	368,456	700,000	0	700,000	745,944	0	745,944	745,944	745,944	745,944		
6007 Site Evaluation	221,709	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000		
	0	525,000	0	525,000	518,000	0	518,000	518,000	518,000	518,000		

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

	FY 2022		FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027	
	End of Year Fund Balance	FY 2023 Certified Revenues	FY 2023 Certified Fund Balance Use	FY 2023 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2024 Certified Revenues	FY 2024 Certified Fund Balance Use	FY 2024 Certified Resources	FY 2025 Certified Revenues	FY 2025 Certified Resources	FY 2026 Certified Revenues	FY 2026 Certified Resources	FY 2027 Certified Revenues	FY 2027 Certified Resources
D. PUBLIC EDUCATION SYSTEM (continued)																
District of Columbia State Athletics Commission (GLO)	110,840	100,000	0	100,000	100,000	0	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
0619 State Athletic Acts Program & Office Fund	110,840	100,000	0	100,000	100,000	0	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Department of Parks and Recreation (HA0)	1,103,210	2,058,598	0	2,058,598	3,000,000	0	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
0602 Enterprise Fund Account	1,103,210	2,058,598	0	2,058,598	3,000,000	0	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Sub-total: Public Education Systems	52,344,217	81,129,374	4,277,112	85,406,486	89,753,590	5,510,244	95,263,834	89,735,338	90,704,032	91,734,971	91,734,971	91,734,971	91,734,971	91,734,971	91,734,971	91,734,971
E. HUMAN SUPPORT SERVICES																
Department of Health (HCO)	22,256,738	23,863,703	5,262,718	29,126,422	20,715,992	2,013,659	22,729,651	22,067,919	20,344,347	22,067,919	22,067,919	20,344,347	22,067,919	20,344,347	22,067,919	22,067,919
0605 SHPDA Fees	2,074,956	854,399	854,343	1,708,743	1,099,706	0	1,099,706	1,108,366	1,108,366	1,108,366	1,108,366	1,108,366	1,108,366	1,108,366	1,108,366	1,108,366
0606 Vital Records Revenue	0	2,521,249	0	2,521,249	2,672,388	0	2,672,388	2,572,242	2,611,442	2,572,242	2,611,442	2,572,242	2,611,442	2,572,242	2,572,242	2,572,242
0632 Pharmacy Protection	2,081,365	2,430,232	110,680	2,540,912	1,935,007	370,794	2,305,801	2,785,616	1,893,056	2,785,616	1,893,056	2,785,616	1,893,056	2,785,616	2,785,616	2,785,616
0633 Radiation Protection	0	257,833	0	257,833	150,603	0	150,603	278,550	145,802	278,550	145,802	278,550	145,802	278,550	278,550	278,550
0641 Other Medical Licenses and Fees	0	596,724	0	596,724	0	0	0	0	0	0	0	0	0	0	0	0
0643 Board of Medicine	13,935,300	6,674,803	4,251,495	10,926,298	10,698,200	1,642,865	12,341,066	12,555,662	10,439,127	12,555,662	10,439,127	12,555,662	10,439,127	12,555,662	12,555,662	12,555,662
0644 Non-Lapsing Spay and Neutering Fund	696	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0655 SHPDA Admission Fee	82,961	375,956	0	375,956	529,962	0	529,962	296,485	519,881	296,485	519,881	296,485	519,881	296,485	296,485	296,485
0656 EMS Fees	0	181,200	0	181,200	216,583	0	216,583	140,347	213,130	140,347	213,130	140,347	213,130	140,347	140,347	140,347
0661 ICF/MR Fees and Fines	64,405	230,000	46,200	276,200	178,971	0	178,971	193,009	178,971	193,009	178,971	193,009	178,971	193,009	193,009	193,009
0662 Civic Monetary Penalties	1,907,946	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0673 DOH - Regulatory Enforcement Fund	20,170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0676 Communicable and Chronic Disease Fund	0	3,103,246	0	3,103,246	3,234,572	0	3,234,572	2,137,642	3,234,572	2,137,642	3,234,572	2,137,642	3,234,572	2,137,642	2,137,642	2,137,642
0678 Community Healthcare Financing Fund	6,530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0679 Opioid Abatement Fund	2,082,410	6,638,061	0	6,638,061	0	0	6,638,061	0	0	0	0	0	0	0	0	0

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

	FY 2022		FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027		
	End of Year Fund Balance		Certified Revenues	Certified Fund Balance Use	Certified Resources		Certified Revenues	Certified Fund Balance Use	Certified Resources		Certified Revenues	Certified Fund Balance Use	Certified Resources		Certified Revenues	Certified Fund Balance Use	Certified Resources
E. HUMAN SUPPORT SERVICES (Continued)																	
Department of Health Care Finance (HTO)																	
0631	8,032,580	5,043,542	642,918	5,686,460	3,861,818	4,991,648	8,853,466	3,819,888	3,170,930	2,824,138							
Medicaid Collections - 3rd Party Liability	3,087,187	2,519,000	0	2,519,000	2,506,656	3,083,048	5,589,704	2,505,500	2,486,602	2,467,846							
0632	1,321,690	2,524,542	0	2,524,542	1,355,162	1,308,600	2,663,762	1,314,388	684,328	356,292							
Bill of Rights - Grievance and Appeals	1,401	0	0	0	0	0	0	0	0	0							
0633	42,918	0	42,918	42,918	0	0	0	0	0	0							
Medicaid Recovery Audit Contractor	3,579,384	0	600,000	600,000	0	600,000	600,000	0	0	0							
0634	389,552	796,427	0	796,427	521,427	0	521,427	521,427	521,427	521,427							
Assessment Fund	389,552	696,427	0	696,427	496,427	0	496,427	496,427	496,427	496,427							
0635	0	100,000	0	100,000	25,000	0	25,000	25,000	25,000	25,000							
Individual Insurance Market Affordability & Stability																	
Department of Human Services (JAO)																	
0603	3,351,004	12,715,012	0	12,715,012	11,082,622	0	11,082,622	11,150,000	11,200,000	11,250,000							
SSI Payback	0	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000							
0613	3,305,181	11,415,012	0	11,415,012	9,782,622	0	9,782,622	9,850,000	9,900,000	9,950,000							
Food Stamps Collection - Fraud	45,823	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000							
Department on Disabilities Services (JMO)																	
0610	477,332	2,673,080	0	2,673,080	3,647,417	0	3,647,417	3,637,823	3,637,823	3,637,823							
Vocational Rehab. Service Reimbursement	0	2,098,080	0	2,098,080	2,289,785	0	2,289,785	2,200,191	2,200,191	2,200,191							
0611	44,208	50,000	0	50,000	50,000	0	50,000	50,000	50,000	50,000							
Cost of Care - Non-Medicaid Clients	433,125	500,000	0	500,000	734,632	0	734,632	734,632	734,632	734,632							
0616	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000							
Randolph Shepherd Unassigned Facilities	0	0	0	0	0	0	0	0	0	0							
Child and Family Services Agency (RLO)																	
0601	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000							
H.U.M.N. - Human Res. - ES	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000							
Department of Behavioral Health (RMO)																	
0610	477,332	2,673,080	0	2,673,080	3,647,417	0	3,647,417	3,637,823	3,637,823	3,637,823							
DMH Federal Beneficiary Reimbursement	0	2,098,080	0	2,098,080	2,289,785	0	2,289,785	2,200,191	2,200,191	2,200,191							
0629	44,208	50,000	0	50,000	50,000	0	50,000	50,000	50,000	50,000							
Agreements with Independent Agencies	433,125	500,000	0	500,000	734,632	0	734,632	734,632	734,632	734,632							
0640	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000							
DMH Medicare and 3rd Party Reimbursement	0	0	0	0	0	0	0	0	0	0							
0641	0	0	0	0	0	0	0	0	0	0							
DMH Enterprise Fund	0	0	0	0	0	0	0	0	0	0							
0679	34,507,206	46,091,764	5,905,636	51,997,400	40,829,276	7,005,307	47,834,583	42,197,057	39,874,528	44,001,307							
Opioid Abatement Fund																	
Sub-total: Human Support Services																	

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

	FY 2022																
	End of	FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027			
	Year Fund	Certified	Revenues	Certified	Revenues	Certified	Revenues	Certified	Revenues	Certified	Revenues	Certified	Revenues	Certified	Revenues		
Balance	Balance Use	Balance Use	Certified Resources	Balance Use	Certified Resources	Balance Use	Certified Resources	Balance Use	Certified Resources	Balance Use	Certified Resources	Balance Use	Certified Resources	Balance Use	Certified Resources		
F. OPERATIONS AND INFRASTRUCTURE																	
Dept. of Licensing & Consumer Protection (CR0)	15,096,819	24,293,500	4,479,370	28,772,869	26,085,811	6,909,227	32,995,037	25,663,929	25,663,929	30,000	30,000	30,000	30,000	30,000	30,000	25,663,929	
6008 Real Estate Guarantee and Education Fund	1,418,140	70,000	286,000	356,000	30,000	326,000	356,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
6009 Real Estate Appraisal Fee	116,321	33,422	10,078	43,500	15,000	28,500	43,500	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
6010 OPLA - Special Account	3,245,542	5,614,000	1,188,829	6,802,829	5,691,664	2,055,222	7,746,886	5,614,000	5,614,000	5,614,000	5,614,000	5,614,000	5,614,000	5,614,000	5,614,000	5,614,000	5,614,000
6013 Basic Business License Fund	5,403,093	11,403,106	1,199,718	12,602,823	12,869,131	2,319,474	15,188,605	12,602,823	12,602,823	12,602,823	12,602,823	12,602,823	12,602,823	12,602,823	12,602,823	12,602,823	12,602,823
6021 DC Combat Sports Commission Fund	157,412	69,562	71,007	140,570	64,209	79,843	144,052	63,223	63,223	63,223	63,223	63,223	63,223	63,223	63,223	63,223	63,223
6040 Corporate Recordation Fund	4,281,006	6,038,312	1,533,029	7,571,342	6,115,236	2,100,188	8,215,424	6,038,312	6,038,312	6,038,312	6,038,312	6,038,312	6,038,312	6,038,312	6,038,312	6,038,312	6,038,312
6045 Vending Regulations Fund	475,304	1,065,096	190,709	1,255,806	1,300,569	0	1,300,569	1,300,569	1,300,569	1,300,569	1,300,569	1,300,569	1,300,569	1,300,569	1,300,569	1,300,569	1,300,569
Department of Buildings (CU0)	3,125,550	14,309,001	1,483,856	15,792,857	14,534,318	1,607,892	16,142,210	14,334,986	14,334,986	14,334,986	14,334,986	14,334,986	14,334,986	14,334,986	14,334,986	14,334,986	14,334,986
6006 Nuisance Abatement	1,858,696	6,732,938	865,763	7,598,701	6,768,414	992,933	7,761,347	6,655,067	6,655,067	6,655,067	6,655,067	6,655,067	6,655,067	6,655,067	6,655,067	6,655,067	6,655,067
6030 Green Building Fund	1,266,854	1,051,310	618,093	1,669,403	1,137,800	614,959	1,752,760	1,099,362	1,099,362	1,099,362	1,099,362	1,099,362	1,099,362	1,099,362	1,099,362	1,099,362	1,099,362
6050 Expedited Building Permit Review Program	0	6,524,753	0	6,524,753	6,628,103	0	6,628,103	6,628,103	6,628,103	6,628,103	6,628,103	6,628,103	6,628,103	6,628,103	6,628,103	6,628,103	6,628,103
Public Service Commission (DH0)	1,065,230	18,229,539	18,236	18,247,775	19,255,179	318,236	19,573,415	20,232,328	21,243,944	20,232,328	21,243,944	20,232,328	21,243,944	20,232,328	21,243,944	22,306,141	22,306,141
0631 Operating - Utility Assessment	1,026,994	18,229,539	0	18,229,539	19,255,179	300,000	19,555,179	20,232,328	21,243,944	20,232,328	21,243,944	20,232,328	21,243,944	20,232,328	21,243,944	22,306,141	22,306,141
0661 Allocation from PJM Settlement Fund	38,236	0	18,236	18,236	0	18,236	18,236	0	0	0	0	0	0	0	0	0	0
Office of the People's Counsel (DJ0)	1,334,759	11,267,128	0	11,267,128	11,806,189	0	11,806,189	12,146,062	12,753,365	12,146,062	12,146,062	12,146,062	12,753,365	12,146,062	12,753,365	13,391,033	13,391,033
0631 Advocate for Consumers	1,334,759	11,267,128	0	11,267,128	11,806,189	0	11,806,189	12,146,062	12,753,365	12,146,062	12,146,062	12,146,062	12,753,365	12,146,062	12,753,365	13,391,033	13,391,033
District Department of Transportation (KA0)	12,471,456	27,751,000	3,489,642	31,240,642	25,904,117	0	25,904,117	24,003,000	22,271,000	24,003,000	22,271,000	24,003,000	22,271,000	24,003,000	22,271,000	21,770,000	21,770,000
6000 General "O" Type Revenue Sources	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
6030 DC Circulator Bus System	609,979	1,600,000	0	1,600,000	800,000	0	800,000	900,000	1,000,000	900,000	1,000,000	900,000	1,000,000	900,000	1,000,000	1,100,000	1,100,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

	FY 2022															
	End of	FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027		
	Year Fund	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	
Balance	Revenues	Revenues	Balance Use	Resources	Revenues	Resources	Balance Use	Resources	Balance Use	Resources	Revenues	Resources	Balance Use	Resources	Revenues	Resources
E. OPERATIONS AND INFRASTRUCTURE (continued)																
6031	DC Circulator Bus System - NPS Mall Route	651,776	900,000	0	900,000	900,000	0	900,000	0	900,000	1,000,000	1,000,000	0	900,000	1,100,000	1,200,000
6140	Tree Fund	2,006,598	2,179,000	0	2,179,000	2,000,000	0	2,000,000	0	2,000,000	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000
6555	Mall Tunnel Lighting	0	220,000	0	220,000	275,000	0	275,000	0	275,000	220,000	220,000	0	220,000	220,000	220,000
6901	DDOT Enterprise Fund - Non Tax Revenues	738,532	4,000,000	738,532	4,738,532	4,043,117	0	4,043,117	0	4,043,117	4,000,000	4,000,000	0	4,000,000	4,000,000	4,000,000
6903	Bicycle Sharing Fund	6,995,719	7,200,000	1,282,258	8,482,258	7,200,000	0	7,200,000	0	7,200,000	7,200,000	7,200,000	0	7,200,000	7,200,000	7,200,000
6905	Parking Meter Pay by Phone Transaction Fee	0	3,130,000	0	3,130,000	4,250,000	0	4,250,000	0	4,250,000	4,350,000	4,350,000	0	4,350,000	4,450,000	4,550,000
6909	Transportation Infrastructure Mitigation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6910	Vision Zero Pedestrian and Bicycle Safety	1,468,853	500,000	1,468,853	1,968,853	530,000	0	530,000	0	530,000	500,000	500,000	0	500,000	500,000	500,000
6911	Vision Zero Enhance Omnibus Amend Act	0	7,022,000	0	7,022,000	4,906,000	0	4,906,000	0	4,906,000	2,833,000	2,833,000	0	801,000	801,000	0
Washington Metropolitan Area Transit Authority (KE0)																
0601	Parking Meter WMATA	3,331,803	20,500,000	0	20,500,000	34,141,093	0	34,141,093	0	34,141,093	34,141,093	34,141,093	0	34,141,093	34,141,093	34,141,093
Department of Energy and Environment (KG0)																
0602	Air Quality Construction Permits	1,353,115	715,000	455,558	1,170,558	917,009	897,558	897,558	1,814,567	440,000	440,000	450,000	0	450,000	460,000	460,000
0603	Fishing License	186,073	88,000	46,549	134,549	90,000	136,924	136,924	226,924	91,800	91,800	93,000	0	93,000	95,000	95,000
0607	Underground Storage Tank Fine	508,257	475,188	0	475,188	440,000	317,033	317,033	757,033	448,000	448,000	457,000	0	457,000	466,900	466,900
0609	LUST Trust Fund	183,383	0	45,000	45,000	0	138,383	138,383	0	0	0	0	0	0	0	0
0634	Soil Erosion/Sediment Control	312,674	1,682,375	100,000	1,782,375	1,686,193	200,000	200,000	1,886,193	1,655,000	1,655,000	1,700,000	0	1,700,000	1,710,000	1,710,000
0645	Pesticide Product Registration	1,888,348	2,866,215	537,944	3,404,160	2,800,000	1,025,158	1,025,158	3,825,158	2,810,000	2,810,000	2,820,000	0	2,820,000	2,830,000	2,830,000
0646	Storm Water Fees	1,059,175	2,161,500	231,065	2,392,565	2,000,000	821,932	821,932	2,821,932	2,010,000	2,010,000	2,020,000	0	2,020,000	2,030,000	2,030,000
0647	Mold Assessment and Remediation Fund	67,530	31,596	40,000	71,596	20,000	24,019	24,019	44,019	25,000	25,000	30,000	0	30,000	35,000	35,000
0650	Product Stewardship Fund	189,127	239,546	35,000	274,546	150,000	120,415	120,415	270,415	155,000	155,000	165,000	0	165,000	175,000	175,000
0654	Storm Water Permit Review	22,755,635	16,107,154	1,674,653	17,781,806	12,800,000	16,096,155	16,096,155	28,896,155	12,850,000	12,850,000	12,900,000	0	12,900,000	13,000,000	13,000,000
0655	Storm Water In Lieu Fee	45,418	20,000	0	20,000	20,000	0	20,000	0	20,000	25,000	25,000	0	25,000	25,000	25,000
0662	Renewable Energy Development Fund	8,356,459	10,000,000	4,621,573	14,621,573	14,895,500	280,817	280,817	15,176,317	15,000,000	15,000,000	15,500,000	0	15,500,000	15,500,000	15,500,000
0663	Clean Land Fund/Brownfield Revitalization	4,954,546	0	3,741,234	3,741,234	250,000	1,213,313	1,213,313	1,463,313	250,000	250,000	250,000	0	250,000	250,000	250,000
0667	Wetlands Fund	1,425,683	705,000	0	705,000	220,000	200,379	200,379	420,379	225,000	225,000	230,000	0	230,000	235,000	235,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

	FY 2022		FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2026		FY 2027	
	End of Year Fund Balance	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Balance Use	Certified Resources	Certified Revenues	Certified Balance Use	Certified Resources	Certified Revenues	Certified Balance Use	Certified Revenues
F. OPERATIONS AND INFRASTRUCTURE (continued)																
0668	250,603	135,000	0	135,000	149,000	44,045	193,045	150,000	150,000	2,300,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
0670	2,626,933	2,145,144	500,000	2,645,144	2,200,000	865,156	3,065,156	2,300,000	2,400,000	310,000	320,000	320,000	320,000	320,000	320,000	320,000
0674	507,886	370,000	0	370,000	317,849	507,886	825,735	310,000	310,000	170,734	170,000	170,000	170,000	170,000	170,000	170,000
0680	0	130,269	0	130,269	170,734	0	170,734	45,000	45,000	180,000	185,000	185,000	185,000	185,000	185,000	185,000
6201	(9,748)	43,109	0	43,109	43,916	0	43,916	45,000	45,000	165,523	165,000	165,000	165,000	165,000	165,000	165,000
6202	(47,772)	246,705	0	246,705	440,215	0	440,215	445,000	450,000	105,864	90,000	91,000	91,000	91,000	91,000	91,000
6203	(143,484)	245,279	0	245,279	233,026	0	233,026	235,000	240,000	44,497,368	43,000,000	43,000,000	43,000,000	43,000,000	43,000,000	43,000,000
6204	(96,341)	250,256	0	250,256	177,594	0	177,594	180,000	185,000	4,227,620	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000
6400	33,885	130,945	33,885	164,830	165,523	0	165,523	165,000	165,000	20,259	4,247,879	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000
6500	42,069	37,725	0	37,725	87,422	18,442	105,864	90,000	91,000	0	0	0	0	0	0	0
6700	9,670,605	43,566,312	4,591,598	48,157,909	43,000,000	1,497,368	44,497,368	43,000,000	43,000,000	0	0	0	0	0	0	0
6800	1,389,240	4,633,393	0	4,633,393	4,227,620	20,259	4,247,879	4,300,000	4,300,000	0	0	0	0	0	0	0
6900	1,309,337	1,682,736	1,309,337	2,992,073	0	0	0	0	0	0	0	0	0	0	0	0
Department of Public Works (KTO)																
6000	0	1,153,002	0	1,153,002	1,306,754	0	1,306,754	1,350,000	1,350,000	2,528,887	2,528,887	2,528,887	2,528,887	2,528,887	2,528,887	2,528,887
6010	194,246	250,000	143,613	393,613	271,113	28,887	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
6052	20,082	793,463	0	793,463	570,000	0	570,000	600,000	660,000	0	0	0	0	0	0	0
6082	9,554,453	7,100,000	2,701,871	9,801,871	7,373,028	2,500,000	9,873,028	7,300,000	7,300,000	0	0	0	0	0	0	0
6591	0	1,500,000	0	1,500,000	1,328,000	0	1,328,000	1,328,000	1,400,000	0	0	0	0	0	0	0
Department of Motor Vehicles (KVO)																
6000	2,409,965	8,012,500	1,317,450	9,329,950	8,649,429	895,970	9,545,399	8,574,236	8,574,236	2,773,000	2,773,000	2,773,000	2,773,000	2,773,000	2,773,000	2,773,000
6100	0	2,800,000	0	2,800,000	2,779,311	0	2,779,311	2,773,000	2,773,000	0	0	0	0	0	0	0
6258	2,409,965	5,200,000	1,317,450	6,517,450	5,868,882	895,970	6,764,852	5,800,000	5,800,000	0	0	0	0	0	0	0
Alcoholic Beverage & Cannabis Administration (LQO)																
ABC - Import and Class License Fees	3,780,563	6,153,251	1,992,041	8,145,292	7,290,684	1,264,493	8,555,177	9,522,262	9,522,262	0	0	0	0	0	0	0
Medical Cannabis Administration Fund	220,457	1,034,028	220,457	1,254,485	3,203,391	0	3,203,391	3,203,391	3,203,391	0	0	0	0	0	0	0

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2023-2027

	FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	End of Year Fund Balance	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Balance Use	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Revenues	Certified Revenues
F. OPERATIONS AND INFRASTRUCTURE (continued)												
Department of Insurance, Securities, and Banking (SRO)	13,243,502	32,035,841	3,189,266	35,225,107	36,238,486	2,000,000	38,238,486	35,700,593	37,128,617	38,985,048		
2100 HMO Assessment	181,225	1,144,724	178,563	1,323,287	1,422,645	0	1,422,645	1,439,429	1,497,006	1,571,857		
2200 Insurance Assessment	1,594,391	9,384,994	1,010,703	10,395,696	10,775,789	0	10,775,789	10,397,484	10,813,383	11,354,052		
2350 Securities and Banking Fund	0	18,204,807	0	18,204,807	20,640,796	0	20,640,796	20,429,387	21,246,563	22,308,891		
2800 Captive Insurance	0	3,301,316	0	3,301,316	3,399,256	0	3,399,256	3,434,293	3,571,665	3,750,248		
2910 Foreclosure Mediation Fund	3,700	0	0	0	0	0	0	0	0	0		
2950 Capital Access Fund	4,544,576	0	0	0	0	0	0	0	0	0		
2951 Loan Participation Fund	6,919,610	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	0	0		
Department of For-Hire Vehicles (TCO)	5,445,332	7,992,777	2,650,000	10,642,777	8,230,626	2,670,000	10,900,626	8,468,293	8,738,638	9,043,791		
2100 Justice Department Fingerprints	0	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000		
2400 Public Vehicles for Hire Consumer Service	5,445,332	7,972,777	2,650,000	10,622,777	8,210,626	2,670,000	10,880,626	8,448,293	8,718,638	9,023,791		
Sub-total: Operations and Infrastructure	130,112,851	271,083,475	39,649,197	310,732,672	293,689,818	42,619,946	336,309,765	294,242,972	293,377,449	298,128,934		
G. FINANCING AND OTHER												
DSO 6462 Public Space Rental Fees for Debt Service	0	8,412,000	0	8,412,000	8,749,000	0	8,749,000	9,098,000	0	0		
EZO 6100 Convention Center Hotel Ground Lease Payment	0	4,400,269	0	4,400,269	0	0	0	0	0	0		
KZO 6330 Transfer Dedicated Capital Revenue (ROW)	0	2,824,997	0	2,824,997	20,707,000	0	20,707,000	20,756,000	20,541,000	12,788,100		
PAO 0654 Storm Water Permit Review - Paygo	0	0	0	0	750,000	0	750,000	0	0	0		
PAO 0667 Wetlands Fund	0	670,000	0	670,000	200,000	0	200,000	0	0	0		
PAO 6140 Tree Fund - Paygo	0	452,000	1,388,091	1,840,091	452,000	0	452,000	452,000	452,000	452,000		
PAO 6330 Local Transportation Revenue (ROW) - Paygo	0	42,222,949	0	42,222,949	24,321,742	0	24,321,742	24,272,742	24,487,742	32,240,642		
PAO 6331 Gas Surcharge Revenue - Paygo	0	10,663,378	0	10,663,378	10,998,568	0	10,998,568	11,250,751	11,578,361	11,853,238		
PAO 6903 Bicycle Sharing Fund	0	0	5,713,461	5,713,461	0	0	0	0	0	0		
PAO 6909 Transportation Infrastructure Mitigation	0	5,600,000	0	5,600,000	5,600,000	0	5,600,000	5,600,000	5,600,000	5,600,000		
PAO 6913 PEPCO Cost-Sharing Fund (DC PLUG)	0	54,316,412	0	54,316,412	16,282,461	0	16,282,461	0	0	0		
Sub-total: Financing and Other	0	129,562,005	7,101,552	136,663,557	88,060,771	0	88,060,771	71,429,493	62,659,103	62,933,980		
District-Wide Total	314,294,933	754,827,438	107,525,782	862,353,220	724,182,706	78,008,393	802,191,099	708,601,619	697,850,712	708,423,100		

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2021 and 2022

	Type	Classification	FY 2021		FY 2022		FY 2022	
			Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT								
A80 COUNCIL OF THE DISTRICT OF COLUMBIA	Non Lapsing	Committed		13,405		2,645		16,050
AEO OFFICE OF THE CITY ADMINISTRATOR	Non Lapsing	Committed		8,735				8,735
A60 BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	Non Lapsing	Committed	48,383	48,383	113,160			116,543
0601 BOARD OF ETHICS AND ACCOUNTABILITY FUND	Non Lapsing	Committed	48,383	48,383	113,160			116,543
0602 LOBBYING REGISTRATION FEE FUND	Non Lapsing	Committed	67,171	126,443	72,837			83,389
AM0 DEPARTMENT OF GENERAL SERVICES	Lapsing	Not Applicable	3,887,427		2,276,578			
1150 UTILITY PAYMENTS FOR NON-DC AGENCIES	Lapsing	Not Applicable	3,887,427		2,276,578			
1440 RFK & DC ARMORY MAINTENANCE FUND	Lapsing	Not Applicable	803,024		318,984			
1460 EASTERN MARKET ENTERPRISE FUND	Non Lapsing	Committed	549,768	188,144	760,639			208,669
AS0 OFFICE OF FINANCE AND RESOURCE MANAGEMENT	Lapsing	Not Applicable	238,360		208,930			
1150 UTILITIES PAYMENT FOR NON-DC AGENCIES	Lapsing	Not Applicable	238,360		208,930			
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	Lapsing	Not Applicable	163,242		291,292			
0602 PAYROLL SERVICE FEES	Lapsing	Not Applicable	163,242		291,292			
0603 SERVICE CONTRACTS	Lapsing	Not Applicable	1,000,583		1,189,427			
0605 DISHONORED CHECK FEES	Lapsing	Not Applicable	1,059,059		497,700			
0606 RECORDER OF DEEDS SURCHARGE	Lapsing	Not Applicable	1,059,059		497,700			
0607 MISCELLANEOUS REVENUE	Non Lapsing	Committed	1,683,043	1,844,328	1,359,986			1,278,435
0608 DRUG PRE TRUST	Lapsing	Not Applicable	2,916					
0610 BANK FEES	Lapsing	Not Applicable	33,069		23,608			
0611 TAX COLLECTION FEES	Lapsing	Not Applicable	5,299,498		3,866,923			
0612 TAX INCREMENT FINANCING (TIF)	Lapsing	Not Applicable	2,142,827		904,012			
0613 UNCLAIMED PROPERTY CONTINGENCY FUND	Lapsing	Not Applicable	20,000		20,000			
0614 DEFINED CONTRIBUTION PLAN ADMINISTRATION	Lapsing	Not Applicable	3,004,346		2,962,843			
0619 DC LOTTERY REIMBURSEMENT	Lapsing	Not Applicable	(439,114)		355,449			
0623 OPEB TRUST ADMINISTRATION	Lapsing	Not Applicable	(2,330,729)		849,545			
0626 TOBACCO FUND REIMBURSEMENT	Lapsing	Not Applicable	506,015		507,234			
0627 CHILD WEALTH INVESTMENT FUND	Lapsing	Not Applicable	102,871		160,006			
6115 OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	Non Lapsing	Committed			3,025,952			3,025,952
1243 DISTRIBUTION FEES	Semi-Lapsing	Committed	6,258,569		4,278,274			
BEO D.C. DEPARTMENT OF HUMAN RESOURCES	Lapsing	Not Applicable	864,036		957,930			
0615 DEFINED BENEFITS RETIREMENT PROGRAM	Lapsing	Not Applicable	344,927		378,315			
0639 AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	100,250		100,250			
1555 REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	92,947		111,688			

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2021 and 2022

	Type	Classification	FY 2021		FY 2022	
			Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT (continued)						
C80 OFFICE OF THE ATTORNEY GENERAL	Non Lapsing	Committed	2,326,419	7,596,971	2,186,529	5,638,783
0603 CHILD SUPPORT - TANF /AFDC COLLECTIONS	Non Lapsing	Committed		2,428		2,428
0605 CHILD SUPPORT - INTEREST INCOME	Semi Lapsing	Committed	7,900	36,900	12,000	26,315
0615 NUISANCE ABATEMENT FUND	Semi Lapsing	Committed	29,894,819	19,660,417	8,835,179	12,650,873
0616 LITIGATION SUPPORT FUND	Non Lapsing	Committed	43,043	1,204,313	2,977,809	3,408,600
0617 ATTORNEY GENERAL RESTITUTION FUND	Non Lapsing	Committed			1,188	1,188
0618 VULNERABLE ADULT & ELDERLY EXPLOIT. FUND	Non Lapsing	Committed			751,709	751,709
0619 TENANT RECEIVERSHIP ABATEMENT FUND	Lapsing	Not Applicable	217,090			
0699 O TYPE COVID-19 EXPENSES	Lapsing	Not Applicable	5,423,529		5,881,859	
4010 DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing	Not Applicable	238,306		111,091	
4011 ASSESSMENT FROM INDEPENDENT AGENCIES	Non Lapsing	Committed	723,860	155,063	675,019	444,387
0640 SUBROGATION FUND	Non Lapsing	Committed	69,431	185,364	62,683	248,048
1240 CAPTIVE INSURANCE FUND	Non Lapsing	Committed	12,411,461	2,650,368	11,264,010	(93,475)
0602 DC NET SERVICES SUPPORT	Lapsing	Not Applicable	829,175		498,982	
1200 SERVUS PROGRAM	Non Lapsing	Committed	21,372	39,918	18,304	43,222
0600 OFFICE OF VETERANS AFFAIRS			62,833,785	16,696,458	85,575,460	40,967,687
ECONOMIC DEVELOPMENT AND REGULATION						
B80 OFFICE OF PLANNING	Non Lapsing	Committed	42,921	41,851	32,404	41,851
BX0 COMMISSION ON THE ARTS AND HUMANITIES	Non Lapsing	Committed	2,500,000	2,565,001		755,656
C10 OFFICE OF CABLE TV, FILM, MUSIC & ENTERTAINMENT	Non Lapsing	Committed	10,978,356	852,726	10,388,581	24,950
C00 OFFICE OF THE TENANT ADVOCATE	Non Lapsing	Committed	453,333	298,719	684,063	549,119
DB0 DEPT. OF HOUSING AND COMMUNITY DEVELOPMENT	Non Lapsing	Committed	1,832,260	466,818	1,750,801	1,659,841
E80 OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	Non Lapsing	Committed	2,783,692	4,193,407	3,400,092	4,558,190
0419 H ST RETAIL PRIORITY AREA GRANT FUND	Non Lapsing	Committed		0		0
0603 ST. ELIZABETHS REDEVELOPMENT FUND	Non Lapsing	Committed	626,557	732,106		(906,495)
0609 INDUSTRIAL REVENUE BOND PROGRAM	Non Lapsing	Committed	1,784,274	460,530	736,045	698,534
0617 WALTER REED REINVESTMENT FUND	Non Lapsing	Restricted	1,705,321	2,092,069	331,844	2,270,871
0632 AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT)	Non Lapsing	Committed	5,452,090	4,717,116	29,476,382	30,522,756
0632 SMALL BUSINESS CAPITAL ACCESS FUND	Non Lapsing	Committed		273,182	3,549,138	787,320
6160 STREETSCAPE LOAN RELIEF FUND	Non Lapsing	Committed	5,933	2,934	2,161	5,094
2003 BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Lapsing	Not Applicable	34,648,048		35,223,949	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2021 and 2022

	Type	Classification	FY 2021		FY 2022	
			Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance
PUBLIC SAFETY AND JUSTICE			49,145,652	36,829,977	42,369,575	28,503,120
FAO METROPOLITAN POLICE DEPARTMENT	Lapsing	Not Applicable	9,460,402		944,591	
1555 REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	725,012		2,323,568	
1614 MISCELLANEOUS	Non Lapsing	Restricted		340,257		340,257
7278 ASSET FORFEITURE	Non Lapsing	Committed		3,739,588		8,963,038
FBO FIRE AND EMERGENCY MEDICAL SERVICES DEPT.	Non Lapsing	Committed				12,702,626
0601 FEMS REFORM FUND	Non Lapsing	Committed		5,044		5,044
1200 AUTOMATED EXT DEFIB REG FEE FUND	Lapsing	Not Applicable	264,884			
1555 REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	13,280		15,439	
1613 OTHER REVENUE	Lapsing	Not Applicable	69,654		203,803	
6100 SPECIAL EVENTS	Non Lapsing	Committed	27,581	130,222	32,914	17,678
FKO DISTRICT OF COLUMBIA NATIONAL GUARD	Non Lapsing	Committed				3,907,406
FLO DEPARTMENT OF CORRECTIONS	Non Lapsing	Committed	22,680,950	10,674,785	13,694,911	118,275
0601 CORRECTIONS TRUSTEE REIMBURSEMENT	Non Lapsing	Committed	1,933,616	109,397	1,647,673	118,275
0601 CONCESSION INCOME	Non Lapsing	Committed	233,660	71,076	213,871	118,050
0602 WELFARE ACCOUNT	Non Lapsing	Committed		20		20
0605 CORRECTIONS REIMBURSEMENT - JUVENILES	Non Lapsing	Committed				2,967,420
0620 CRIME VICTIMS ASSISTANCE FUND	Non Lapsing	Restricted	1,208,473	3,689,594	1,104,488	
0621 DOM VIOLENCE SHELTER & TRANSITION HOUSING FUND	Non Lapsing	Restricted		(0)		(0)
0610 MEDICAL EXAMINER PATHOLOGY & TOXICOLOGY	Non Lapsing	Committed			322,033	322,033
0622 US MARSHALL DETENTION SERVICE AGREEMENT	Non Lapsing	Committed			202,000	148,117
UCO OFFICE OF UNIFIED COMMUNICATIONS	Lapsing	Not Applicable	103,224		173,879	
1555 REIMBURSABLES FROM OTHER GOVERNMENTS	Non Lapsing	Committed	12,016,396	17,398,220	12,144,179	7,255,922
1630 911 & 311 ASSESSMENTS	Non Lapsing	Committed	408,521	671,775	383,188	600,275
1631 PREPAID WIRELESS 911 CHARGES	Non Lapsing	Committed				
PUBLIC EDUCATION SYSTEMS			48,164,347	57,467,104	49,648,687	52,344,217
CEO DISTRICT OF COLUMBIA PUBLIC LIBRARY	Non Lapsing	Restricted	5,863			5,863
0104 GIFTS-DONATIONS	Non Lapsing	Restricted	7,318			7,318
0140 RESTRICTED GIFTS AND DONATIONS	Non Lapsing	Committed	200	2,670	275	2,945
6108 COPIES AND PRINTING	Non Lapsing	Committed	477,079	819,131	260	647,558
6150 SLD E-RATE REIMBURSEMENT	Non Lapsing	Restricted				533,410
6160 REVENUE GENERATING ACTIVITIES	Non Lapsing	Committed	75,672	115,690	501,377	30,447
6170 LIBRARY COLLECTIONS - ONLINE BOOK SALES	Non Lapsing	Committed	183	30,447		
CFD DEPARTMENT OF EMPLOYMENT SERVICES	Lapsing	Not Applicable	618		120	
0600 SPECIAL PURPOSE REVENUE FUND	Non Lapsing	Restricted	2,923,778	10,705,743	773,584	8,885,996
0610 WORKERS' COMPENSATION SPECIAL FUND	Non Lapsing	Restricted	14,436,483		14,641,983	
0611 WORKERS' COMPENSATION ADMINISTRATION FUND	Non Lapsing	Restricted				

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2021 and 2022

	Type	Classification	FY 2021		FY 2022	
			Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance
PUBLIC EDUCATION SYSTEM (continued)						
0612	U. I. INTEREST/PENALTIES	Restricted	2,571,994	104,978	2,417,984	(323,013)
0618	WAGE THEFT	Committed	127,964	174,122	149,334	101,933
0619	DC JOBS TRUST FUND	Committed	237,305	193,805	289,809	365,815
0620	UNIVERSAL PAID LEAVE ADMINISTRATION FUND	Committed	2,148		5,540	
0624	UI ADMINISTRATIVE ASSESSMENT	Restricted	10,623,469	2,955,921	12,106,140	2,802,990
0625	APPRENTICESHIP FEES	Committed			243,469	243,469
0602	ROTC	Restricted	842,169	36,481	902,858	64,545
0607	CUSTODIAL	Not Applicable	28,001		455,860	
0609	SECURITY	Not Applicable	124,910		1,385,574	
0611	CAFETERIA	Not Applicable	2,120		240	
0613	VENDING MACHINE SALES	Not Applicable	2,960		22,879	
0621	PARKING FEES	Not Applicable	52,233		79,033	
0633	DHHS AFTERSCHOOL PROG-COPYMENT	Committed		1,614,609		912,609
0634	E-RATE EDUCATION FUND	Restricted		146,930		146,930
0640	DCPS NONPROFIT SCHOOL FOOD SERVICE	Restricted	1,908,223	10,587,405	493,058	7,779,731
0641	DCPS SCHOOL FACILITY FUND	Committed	51,880	136,346	361,808	498,155
6632	ADMINISTRATIVE FEES	Committed	10,008,339	6,242,320	10,072,239	7,037,922
0603	STATE SUPERINTENDENT OF EDUCATION FEES	Not Applicable	307,886		314,235	
0610	CHARTER SCHOOL CREDIT ENHANCEMENT FUND	Restricted		20,795,381		20,795,381
0618	STUDENT RESIDENCY VERIFICATION FUND	Committed	703,837	1,016,117	808,562	368,456
0620	CHILD DEVELOPMENT FACILITIES FUND	Committed	208,728	161,275	227,729	221,709
6007	SITE EVALUATION	Not Applicable	553,165		482,331	
0619	STATE ATHLETICS ACTIVITIES PROG. & OFFICE FUND	Committed	52,290	101,163	159,676	110,840
0602	ENTERPRISE FUND ACCOUNT	Committed	1,840,711	1,513,389	2,752,728	1,103,210

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2021 and 2022

	Type	Classification	FY 2021		FY 2022	
			Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance
HUMAN SUPPORT SERVICES			47,405,226	30,346,240	43,728,463	34,507,206
HCO DEPARTMENT OF HEALTH	Non Lapsing	Committed	1,228,051	1,363,513	1,588,787	2,074,956
0605 SHPDA FEES	Lapsing	Not Applicable	2,343,183		2,449,292	
0606 VITAL RECORDS REVENUE	Lapsing	Not Applicable	251,954		163,310	
0612 FOOD HANDLERS CERTIFICATION	Lapsing	Not Applicable	59,940		152,055	
0614 ADJUDICATION FINES	Non Lapsing	Committed	2,971,428	2,634,711	1,716,822	2,081,365
0632 PHARMACY PROTECTION	Lapsing	Not Applicable	171,433		67,273	
0633 RADIATION PROTECTION	Lapsing	Not Applicable	20,685		27,057	
0638 ANIMAL CONTROL DOG LICENSE FEES	Repealed	Not Applicable	1,035		25	
0641 OTHER MEDICAL LICENSES AND FEES	Non Lapsing	Committed	16,022,064	12,227,038	13,235,692	13,935,300
0643 BOARD OF MEDICINE	Non Lapsing	Committed	696	696		696
0644 NON-LAPSING: SPAY AND NEUTERING FUND	Lapsing	Not Applicable	19,845		13,774	
0649 HEALTH FACILITY FEE	Non Lapsing	Committed	293,844	133,901	625,974	82,961
0655 SHPDA ADMISSION FEE	Lapsing	Not Applicable	10,065		269,335	
0656 EMS FEES	Non Lapsing	Committed	225,043	84,362	210,048	64,405
0661 ICF / MR FEES & FINES	Non Lapsing	Restricted	164,209	1,717,747	190,199	1,907,946
0662 CIVIC MONETARY PENALTIES	Non Lapsing	Committed	18,213	25,547	19,623	20,170
0673 DOH - REGULATORY ENFORCEMENT FUND	Non Lapsing	Committed	2,388,949	(523)	2,832,578	(0)
0676 COMMUNICABLE AND CHRONIC DISEASE FUND	Non Lapsing	Restricted		6,530		6,530
0678 COMMUNITY HEALTHCARE FINANCING FUND	Non Lapsing	Committed			2,082,410	2,082,410
0679 OPIOID ABATEMENT FUND	Non Lapsing	Committed	652,313	2,694,913	2,172,760	3,087,187
HTO DEPARTMENT OF HEALTH CARE FINANCE	Non Lapsing	Committed	2,441,841	854,398	2,321,946	1,321,690
0632 BILL OF RIGHTS - GRIEVANCE AND APPEALS	Non Lapsing	Committed		1,401		1,401
0633 MEDICAID RECOVERY AUDIT CONTRACTOR	Non Lapsing	Committed		42,918		42,918
0634 ASSESSMENT FUND	Non Lapsing	Committed	2,412,298	4,689,103	2,379,384	3,579,384
0635 INDIVIDUAL INSURANCE MARKET AFFORDABILITY & STABILITY	Non Lapsing	Committed	456,869	603,995	185,557	389,552
JAO DEPARTMENT OF HUMAN SERVICES	Lapsing	Not Applicable	111,908		23,461	
0603 SSI PAYBACK	Lapsing	Not Applicable	95,862		134,915	
0613 FOOD STAMPS COLLECTION - FRAUD	Non Lapsing	Restricted	10,779,048	3,093,854	6,867,477	3,305,181
JMO DEPARTMENT ON DISABILITY SERVICES	Non Lapsing	Restricted	560,537		1,181,794	45,823
0610 VOCATIONAL REHAB. SERVICE REIMBURSEMENT	Non Lapsing	Restricted	745,757		870,794	
0611 COST OF CARE - NON-MEDICAID CLIENTS	Non Lapsing	Restricted				
0616 RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Non Lapsing	Restricted				
RLO CHILD AND FAMILY SERVICES AGENCY	Non Lapsing	Restricted				
0601 H.U.M.A.N. - HUMAN RES. - ES	Non Lapsing	Restricted				

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2021 and 2022

RMO	DEPARTMENT OF BEHAVIORAL HEALTH	Type	Classification	FY 2021		FY 2021		FY 2022	
				Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance
	0610	DMH FEDERAL BENEFICIARY REIMBURSEMENT	Not Applicable	2,442,495	74,995	1,174,286			
	0629	AGREEMENT WITH INDEPENDENT AGENCIES	Committed	38,053	74,995	10,000		44,208	
	0640	DMH MEDICARE AND 3RD PARTY REIMBURSEMENT	Restricted	469,947	97,141	761,836		433,125	
	0641	DMH ENTERPRISE FUND	Not Applicable	7,661					
				270,775,761	150,206,279	273,030,501		130,112,851	
OPERATIONS AND INFRASTRUCTURE									
CR0	DEPT. OF LICENSING & CONSUMER PROTECTION	6008	REAL ESTATE GUARANTEE AND EDUCATION FUND	Committed	62,293	(617)	1,486,725	1,418,140	
		6009	REAL ESTATE APPRAISAL FEE	Committed	15,050	113,959	13,033	113,959	116,321
		6010	OPLA - SPECIAL ACCOUNT /1	Committed	6,155,585	4,252,237	3,626,508	4,252,237	3,245,542
		6013	BASIC BUSINESS LICENSE FUND	Committed	11,750,561	13,394,414	2,657,607	13,394,414	5,403,093
		6021	DC COMBAT SPORTS COMMISSION FUND	Committed	17,370	75,224	134,836	157,412	
		6040	CORPORATE RECORDATION FUND	Committed	7,346,583	6,879,499	3,196,345	6,879,499	4,281,006
		6045	VENDING REGULATIONS FUND	Committed	168,971	301,953	401,476	475,304	
CU0	DEPARTMENT OF BUILDINGS	6006	NUISANCE ABATEMENT	Committed	4,301,881	5,421,497	3,313,459	5,421,497	1,858,696
		6030	GREEN BUILDING FUND	Committed	1,853,673	731,020	1,295,312	731,020	1,266,854
		6050	EXPEDITED BUILDING PERMIT REVIEW PROGRAM	Lapsing	5,877,347				
DH0	PUBLIC SERVICE COMMISSION	0631	OPERATING - UTILITY ASSESSMENT	Not Applicable	14,766,691	16,840,039	527,835	1,026,994	
		0661	ALLOCATION FROM PJM SETTLEMENT FUND	Restricted	38,236		38,236		38,236
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	0631	ADVOCATE FOR CONSUMERS	Committed	9,806,365	9,194,258	1,672,463	1,334,759	
KA0	DISTRICT DEPARTMENT OF TRANSPORTATION	6000	GENERAL "O" TYPE REVENUE SOURCES	Not Applicable	1,129,469	1,620,042			
		6030	DC CIRCULATOR BUS SYSTEM	Committed		609,979		609,979	
		6031	DC CIRCULATOR FUND - NPS MALL ROUTE	Committed	1,133,070	890,109	2,011,204	651,776	
		6140	TREE FUND	Committed	1,881,706	1,688,571	1,388,091	2,006,598	
		6261	REIMBURSABLE STREET REPAIRS	Not Applicable		21,584			
		6555	MALL TUNNEL LIGHTING	Not Applicable	231,380	325,849			
		6901	DDOT ENTERPRISE FUND-NON TAX REVENUES	Committed	4,059,909	6,002,124	426,990	738,532	
		6903	BICYCLE SHARING FUND	Restricted	8,119,901	8,482,258	5,713,461	6,995,719	
		6905	PARKING METER PAY BY PHONE TRANSACTION FEE	Not Applicable	2,000,000	2,535,759			
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Committed		(231,951)	231,951		
		6910	VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Committed	500,000	557,354	1,167,523	1,468,853	
		6913	PEPCO COST-SHARING FUND (DC PLUG)	Restricted	(1,153,754)		22,831,720		
KE0	WASHINGTON METRO. AREA TRANSIT AUTHORITY	0601	PARKING METER WMATA	Committed	17,299,562	31,333,831		3,331,803	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2021 and 2022

	Type	Classification	FY 2021	FY 2021	FY 2021	FY 2022	FY 2022	
			Actual	End of Year	Actual	End of Year	Actual	End of Year
			Revenue	Fund Balance	Revenue	Fund Balance	Revenue	Fund Balance
OPERATIONS AND INFRASTRUCTURE (continued)								
KGO DEPARTMENT OF ENERGY AND ENVIRONMENT	Non Lapsing	Committed	157	1,374,091			1,353,115	
0600 GENERAL ENFORCEMENT FINES AND FEES	Non Lapsing	Committed	710,367		373,661			
0602 AIR QUALITY CONSTRUCTION PERMITS	Non Lapsing	Committed	86,776	154,285	89,273		186,073	
0603 FISHING LICENSE	Non Lapsing	Committed	435,678		442,679		508,257	
0607 UNDERGROUND STORAGE TANK FINES AND FEES	Non Lapsing	Committed		221,383			183,383	
0609 LUST TRUST FUND	Non Lapsing	Restricted						
0634 SOIL EROSION/SEDIMENT CONTROL	Non Lapsing	Committed	1,384,649	469,116	1,579,015		312,674	
0645 PESTICIDE PRODUCT REGISTRATION	Non Lapsing	Committed	2,730,758	1,543,066	2,926,524		1,888,348	
0646 STORM WATER FEES	Non Lapsing	Committed	2,058,571	1,327,534	2,321,268		1,059,175	
0647 MOLD ASSESSMENT AND REMEDIATION FUND	Non Lapsing	Committed	19,881	79,706	12,982		67,530	
0650 PRODUCT STEWARDSHIP FUND	Non Lapsing	Committed	177,377	157,856	180,456		189,127	
0654 STORM WATER PERMIT REVIEW	Non Lapsing	Restricted	15,340,136	23,753,347	11,598,904		22,755,635	
0655 STORMWATER IN LIEU FEE	Non Lapsing	Restricted	5	10,181	35,237		45,418	
0662 RENEWABLE ENERGY DEVELOPMENT FUND	Non Lapsing	Committed	9,970,063	3,882,831	7,883,516		8,356,459	
0663 CLEAN LAND FUND/BROWNFIELD REVITALIZATION	Non Lapsing	Restricted	30,763,892	30,993,543	545,893		4,954,546	
0667 WETLANDS FUND	Semi Lapsing	Restricted	702,667	1,815,468	(170,000)		1,425,683	
0668 LEAD POISONING PREVENTION FUND	Non Lapsing	Committed	232,390		178,706		250,603	
0670 ANACOSTIA RIVER CLEAN UP FUND	Non Lapsing	Committed	2,130,638	1,258,405	2,007,839		2,626,933	
0674 HAZARDOUS GENERATOR FEES	Non Lapsing	Committed	362,074		266,008		507,886	
0680 PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	141,649		38,317			
6201 ECONOMY II	Non Lapsing	Committed	48,955	(7,424)	41,943		(9,748)	
6202 RESIDENTIAL AID DISCOUNT (RAD)	Non Lapsing	Restricted	228,334	(63,136)	367,882		(47,772)	
6203 RESIDENTIAL ESSENTIAL SERVICES (RES)	Non Lapsing	Restricted	227,424	(63,176)	107,405		(143,484)	
6204 WASA UTILITY DISCOUNT PROGRAM	Non Lapsing	Restricted	221,537	(113,124)	157,409		(96,341)	
6400 DC MUNICIPAL AGGREGATION PROGRAM	Non Lapsing	Committed	106,131	39,240	136,241		33,885	
6500 BENCHMARKING ENFORCEMENT FUND	Non Lapsing	Committed	8,538	58,497	41,572		42,069	
6700 SUSTAINABLE ENERGY TRUST FUND	Non Lapsing	Committed	40,594,021	3,186,636	41,327,545		9,670,605	
6800 ENERGY ASSISTANCE TRUST FUND	Non Lapsing	Committed	5,014,678	366,199	4,622,550		1,389,240	
6900 SPECIAL ENERGY ASSESSMENT FUND	Non Lapsing	Committed	4,399,555	55,162	9,709,596		1,309,337	
KTO DEPARTMENT OF PUBLIC WORKS	Lapsing	Not Applicable	390,745		1,444,775			
6010 SUPER CAN PROGRAM	Non Lapsing	Committed	267,469	223,613	294,808		194,246	
6052 SOLID WASTE DIVERSION FUND	Non Lapsing	Committed	204,556	1,320	118,571		20,082	
6082 SOLID WASTE DISPOSAL FEE FUND	Non Lapsing	Committed	5,001,101	3,920,447	6,948,501		9,554,453	
6591 CLEAN CITY FUND	Lapsing	Not Applicable	871,429		1,112,184			
KVO DEPARTMENT OF MOTOR VEHICLES	Lapsing	Not Applicable	2,764,612		2,358,012			
6100 FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing	Not Applicable	13,405		2,577			
6258 MOTOR VEHICLE INSPECTION STATION	Non Lapsing	Committed	4,311,403	1,562,964	5,324,956		2,409,965	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2021 and 2022

	Type	Classification	FY 2021 Actual Revenue	FY 2021 End of Year Fund Balance	FY 2022 Actual Revenue	FY 2022 End of Year Fund Balance
OPERATIONS AND INFRASTRUCTURE (continued)						
L00 ALCOHOLIC BEVERAGE AND CANNABIS ADMINISTRATION	Non Lapsing	Committed	6,199,916	2,307,257	9,522,262	3,780,563
6017 ABC - IMPORT AND CLASS LICENSE FEES	Non Lapsing	Committed	687,945	284,207	381,015	220,457
6020 MEDICAL CANNABIS ADMINISTRATION FUND	Non Lapsing	Committed	1,003,399	321,082	1,016,281	181,225
SRO DEPARTMENT OF INSURANCE, SECURITIES AND BANKING	Non Lapsing	Committed	8,596,060	2,164,950	8,485,557	1,594,391
2100 HMO ASSESSMENT	Non Lapsing	Committed	1,295,725		2,498,519	
2200 INSURANCE ASSESSMENT	Lapsing	Not Applicable	14,871,240		15,674,229	
2300 SECURITIES BROKER/DEALER LICENSES	Lapsing	Not Applicable	599,030		631,040	
2350 SECURITIES AND BANKING FUND	Lapsing	Not Applicable	1,397,342		1,794,382	
2500 INVESTMENT ADVISORS LICENSES	Lapsing	Not Applicable	3,381,781		3,324,580	
2600 SECURITIES REGISTRATION FEES	Lapsing	Not Applicable	16,500			
2800 CAPTIVE INSURANCE	Lapsing	Not Applicable	2,550	6,900	1,800	3,700
2900 BANKING TRUST FUND	Lapsing	Not Applicable	4,576	4,420,374	124,202	4,544,576
2910 FORECLOSURE MEDIATION FUND	Non Lapsing	Committed	409	8,181,528	137,367	6,919,610
2950 CAPITAL ACCESS FUND	Non Lapsing	Restricted	3,474,052	4,177,175	6,317,950	5,445,332
2951 LOAN PARTICIPATION FUND	Non Lapsing	Restricted				
TCO DEPARTMENT OF FOR-HIRE VEHICLES	Non Lapsing	Committed				
2400 PUBLIC VEHICLES FOR HIRE CONSUMER SERVICE	Non Lapsing	Committed	104,262,397	0	116,448,013	
FINANCING AND OTHER						
DSO REPAYMENT OF LOANS AND INTEREST	Lapsing	Not Applicable	7,777,000		8,089,000	
6462 PUBLIC SPACE RENTAL FEES FOR DEBT SERVICE	Lapsing	Not Applicable	4,212,863		3,213,488	
EZO CONVENTION CENTER TRANSFER	Lapsing	Not Applicable	5,557,392			
6100 CONVENTION CENTER HOTEL GROUND LEASE PAYMENT	Lapsing	Not Applicable				
KZO HIGHWAY TRANSPORTATION FUND - TRANSFER	Lapsing	Not Applicable				
6330 TRANSFER DEDICATED CAPITAL REVENUES	Lapsing	Not Applicable				
PAO PAY GO - CAPITAL	Inactive	Not Applicable			570,000	
0600 SPECIAL PURPOSE REVENUE FUND	Lapsing	Not Applicable			2,000,000	
0654 STORM WATER PERMIT REVIEW - PAYGO	Lapsing	Not Applicable			500,000	
0667 WETLANDS FUND	Lapsing	Not Applicable			350,000	
0670 ANACOSTIA RIVER CLEAN UP FUND	Lapsing	Not Applicable	452,000		452,000	
6140 TREE FUND (EST DC ACT 14-614)	Lapsing	Not Applicable	39,490,554		45,028,742	
6330 LOCAL TRANSPORTATION REVENUE - PAYGO	Lapsing	Not Applicable	5,305,189		10,234,205	
6331 GAS SURCHARGE REVENUE - PAYGO	Lapsing	Not Applicable	2,229,348		1,232,854	
6909 TRANSPORTATION INFRASTRUCTURE MITIGATION	Lapsing	Not Applicable	39,238,051		44,777,723	
6913 PEPCO COST SHARING FUND (DC PLUG)	Non Lapsing	Restricted				
Grand Total			660,296,058	325,307,237	669,671,266	314,294,933

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2023

TAX	DESCRIPTION	RATE (As of 1/1/2023)	FY 2022 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has four property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes</p> <p>Class 2 – commercial property Class 3 – vacant real property Class 4 – blighted real property</p> <p>D.C. Code Citation: Title 47, Chapters 7-10, 13, 13A</p>	<p>Class 1 = \$0.85 per \$100 of assessed value</p> <p>Note: For Class 1 owner-occupied residential real property, the first \$84,000 of assessed value is exempt from tax.</p> <p>Class 2 = \$1.65 per \$100 for properties with assessed values less than \$5 million; \$1.77 per \$100 for properties with assessed values between \$5 million and \$10 million; and \$1.89 per \$100 for properties with assessed values greater than \$10 million.</p> <p>Class 3 = \$5.00 per \$100 of assessed value</p> <p>Class 4 = \$10.00 per \$100 of assessed value</p>	<p>\$2,772,265</p> <p>Amount is net of transfers to: TIF (\$19,796), PILOT (\$21,619), Walter Reed Development (\$651), and St. Elizabeth Redevelopment (\$203) funds.</p>
PERSONAL PROPERTY TAX	<p>Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture and fixtures, and certain types of software.</p> <p>D.C. Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Note: The first \$225,000 of taxable value is excluded from tax.</p>	<p>\$82,885</p>
PUBLIC SPACE RENTAL	<p>Tax on the commercial use of publicly owned property between the property line and the street.</p> <p>D.C. Code Citation: Title 10, Chapter 11.</p>	<p>Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank.</p>	<p>\$39,060</p>
SALES AND USE TAX	<p>Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District.</p> <p>Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.</p> <p>The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction.</p> <p>D.C. Code Citation: Title 47, Chapters 20 and 22.</p>	<p>A six-tier rate structure is presently in effect:</p> <p>6% – General rate for tangible personal property and selected services</p> <p>6% – Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy D.C. Fund.</p> <p>8% – Soft drinks</p> <p>10% – Restaurant meals, food and drinks prepared for immediate on-premises consumption; off-premise alcohol sold by certain alcoholic beverage licensees; and prepaid telephone cards.</p> <p>10.25% – Liquor consumed off premises, rental vehicles, merchandise sold at the baseball stadium, tickets sold for events at the Capital One Arena, and merchandise sold at the Capital One Arena.</p> <p>15.95% – Hotels (transient accommodations)</p> <p>18% – Parking motor vehicles in commercial lots</p> <p>Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals, prepaid phone cards, and 4.75% from transient accommodations.</p> <p>Note: The 18% tax rate for 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>\$1,241,590</p> <p>Amount is net of transfers to: Convention Center (\$122,281), TIF (\$17,963), PILOT (\$14,555), Ballpark Revenue (\$12,429), Healthy D.C. (\$2,229), WMATA Operations and Capital (\$242,672), Healthy Schools (\$5,690), ABRA (\$1,170), Commission on Arts and Humanities (\$41,688), and St. Elizabeth Redevelopment (\$117) funds.</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2023 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2023)	FY 2022 REVENUE (\$ in thousands)																								
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into D.C. by the holder of a wholesaler's license. D.C. Code Citation: Title 25, Chapter 9	Beer = \$2.79 per 31-gallon barrel Champagne/sparkling wine = \$0.45 per gallon Distilled Spirits = \$1.50 per gallon Light wine (alcohol content 14% or less) = \$0.30 per gallon Heavy wine (alcohol content above 14%) = \$0.40 per gallon	\$6,919																								
CIGARETTE TAX	Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt. D.C. Code Citation: Title 47, Chapter 24.	\$0.251 per cigarette (\$5.02 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a \$0.52 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 \$0.026 per each cigarette above 20.	\$22,465																								
MOTOR VEHICLE EXCISE TAX	Tax on the issuance of every original and subsequent certificate of title on motor vehicles and trailers. D.C. Code Citation: Title 50, Chapter 22.	Based on manufacturer's shipping weight and miles per gallon ("mpg")	\$59,002																								
		<table border="1"> <thead> <tr> <th>Unladen Weight</th> <th>3,499 or less</th> <th>3,500-4,999</th> <th>5,000 or more</th> </tr> </thead> <tbody> <tr> <td>20MPG or Less</td> <td>8.1%</td> <td>9.1%</td> <td>10.1%</td> </tr> <tr> <td>21MPG - 25MPG</td> <td>4.4%</td> <td>5.4%</td> <td>6.4%</td> </tr> <tr> <td>26MPG - 30MPG</td> <td>3.1%</td> <td>4.1%</td> <td>5.1%</td> </tr> <tr> <td>31MPG - 39MPG</td> <td>2.2%</td> <td>3.2%</td> <td>4.2%</td> </tr> <tr> <td>40MPG or More</td> <td>1.0%</td> <td>2.0%</td> <td>3.0%</td> </tr> </tbody> </table>	Unladen Weight	3,499 or less	3,500-4,999	5,000 or more	20MPG or Less	8.1%	9.1%	10.1%	21MPG - 25MPG	4.4%	5.4%	6.4%	26MPG - 30MPG	3.1%	4.1%	5.1%	31MPG - 39MPG	2.2%	3.2%	4.2%	40MPG or More	1.0%	2.0%	3.0%	
Unladen Weight	3,499 or less	3,500-4,999	5,000 or more																								
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31MPG - 39MPG	2.2%	3.2%	4.2%																								
40MPG or More	1.0%	2.0%	3.0%																								
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles. D.C. Code Citation: Title 47, Chapter 23.	\$0.235 per gallon based on annual certification of retail gas prices and an additional surcharge of \$0.107 per gallon Note: All revenue from this tax is dedicated to the Highway Trust Fund.	\$0 Amount is net of transfer to: Highway Trust Fund (\$22,928)																								
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. D.C. Code Citation: Title 47, Chapter 18.	First \$10,000 = 4.0% \$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000 \$40,000 < \$60,000 = \$2,200 + 6.5% of excess above \$40,000 \$60,000 < \$250,000 = \$3,500 + 8.5% of excess above \$60,000 \$250,000 < \$500,000 = \$19,650 + 9.25% of excess over \$250,000 \$500,000 < \$1,000,000 = \$42,775 + 9.75% of excess above \$500,000 More than \$1,000,000 = \$91,525 + 10.75% of excess above \$1,000,000	\$3,116,991																								

Summary of Major Taxes in the District of Columbia, Fiscal Year 2023 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2023)	FY 2022 REVENUE (\$ in thousands)
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. D.C. Code Citation: Title 47, Chapter 18.	8.25% of taxable income \$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million	\$728,036
UNINCORPORATED BUSINESS FRANCHISE TAX	Tax on the net income of unincorporated businesses with gross receipts more than \$12,000. A 30% salary allowance for owners and a \$5,000 exemption are deductible from net income to arrive at taxable income. A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt. D.C. Code Citation: Title 47, Chapter 18.	8.25% of taxable income. \$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million.	\$263,286
PUBLIC UTILITY TAX	The tax is imposed on the gross receipts of telephone, television, and radio companies, and on the units delivered to customers of natural gas, electricity, and heating oil. D.C. Code Citation: Title 47, Chapter 25.	"Television, radio and telephone companies: 10% of gross charges – residential 11% of gross charges – nonresidential" Heating oil utilities: \$0.17 per gallon – residential \$0.187 per gallon – nonresidential Natural gas utilities: \$0.0707 per therm – residential \$0.07777 per therm – nonresidential Electric distribution utilities: \$0.0070 per kilowatt hour – residential \$0.0077 per kilowatt hour – nonresidential Note: The additional surcharges on non-residential customers are dedicated to the Ballpark Revenue Fund.	\$122,295 Amount is net of transfer to: Ballpark Revenue Fund (\$7,067).
TOLL TELECOMMUNICATIONS TAX	Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers. D.C. Code Citation: Title 47, Chapter 39.	"10% of gross charges – residential 11% of gross charges – nonresidential" Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.	\$44,409 Amount is net of transfer to: Ballpark Revenue Fund (\$2,308).
INSURANCE PREMIUMS TAX	Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law. D.C. Code Citation: Title 31, Title 47, Chapter 26.	1.7% on policy and membership fees and net premium receipts; 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09). Note: The 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs is currently dedicated to the Healthy D.C. Fund.	\$81,381 Amount is net of transfer to: Healthy D.C. Fund (\$63,819).

Summary of Major Taxes in the District of Columbia, Fiscal Year 2023 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2023)	FY 2022 REVENUE (\$ in thousands)
BALLPARK FEE	<p>A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts.</p> <p><i>D.C. Code Citation: Title 47, Chapter 27B.</i></p>	<p>Ballpark Fee Schedule: District gross receipts \$5 million - \$8 million = \$5,500 District gross receipts \$8 million - \$12 million = \$10,800 District gross receipts \$12 million - \$16 million = \$14,000 District gross receipts over \$16 million = \$16,500</p> <p>Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.</p>	<p>\$0</p> <p>Amount is net of transfer to: Ballpark Revenue Fund (\$41,975).</p>
PRIVATE SPORTS WAGERING TAX	<p>Tax on sports wagering are on gross revenue from single-game bets, teaser bets, parlays, over-under, moneyline, pools, exchange wagering, in-game wagering, in-play bets, proposition bets, and straight bets on sporting events. Wagering can occur in person, at a sports wagering facility or over the internet using websites or mobile devices</p> <p><i>D.C. Code Citation: Title 36, Chapter 6.</i></p>	<p>10% tax on privately operated sports wagering revenues, or total funds wagered less amounts paid to players</p> <p>Note: The first \$200,000 of revenue is for funding programs through the Department of Behavioral Health to prevent, treat, and research gambling addiction</p>	<p>\$3,763</p> <p>Amount is net of transfer to: Department of Behavioral Health (Gambling Addiction) Fund (\$200)</p>
GAMES OF SKILL GROSS RECEIPTS TAX	<p>Tax on the gross revenue of game of skills devices that operate in on-premises alcohol retailers. These devices must be certified by the Office of the Attorney General (OAG) as a game of skill, and thus not gambling, where the ability to win is not influenced by prior wins or losses, outside sources, chance, or unreasonable or unknown skill requirements.</p> <p><i>DC Code Citation: Title 36, Chapter 6.</i></p>	<p>10% of the game of skill machine gross revenue from each game of skill machine in the District.</p>	<p>\$17</p>
HEALTHCARE PROVIDER ASSESSMENT	<p>Assessment on the net resident revenue of each nursing facility in the District.</p> <p><i>DC Code Citation: Title 47, Chapter 12C.</i></p>	<p>A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue.</p> <p>Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.</p>	<p>\$0</p> <p>Amount is net of transfer to: Nursing Facility Quality of Care Fund (\$17,818).</p>
MEDICAID HOSPITAL INPATIENT FEE	<p>Hospitals in the District are charged a fee based on the hospital's inpatient net patient revenue. The fee changes per fiscal year and is in effect for the FY beginning October 1, 2017, and expires September 30, 2029.</p> <p><i>D.C. Code Citation: Title 44, Chapter 6A.</i></p>	<p>0.33% of the hospital's inpatient net patient revenue</p> <p>Note: All revenue from this fee is dedicated to the Hospital Fund.</p>	<p>\$0</p> <p>Amount is net of transfer to: Hospital Fund (\$8,454).</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2023 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2023)	FY 2022 REVENUE (\$ in thousands)
MEDICAID HOSPITAL OUTPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's outpatient gross patient revenue. The fee per fiscal year and is in effect for the FY beginning October 1, 2017, and expires September 30, 2029. D.C. Code Citation: Title 44, Chapter 6A.	0.0918% of the hospital's outpatient gross patient revenue. Note: All revenue from this fee is dedicated to the Hospital Provider Fee Fund.	\$0 Amount is net of transfer to: Hospital Provider Fee Fund (\$5,319).
ICF-IDD ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for individuals with intellectual or developmental disabilities (ICF-IDD) in the District. D.C. Code Citation: Title 47, Chapter 12D.	6% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	\$0 Amount is net of transfer to: Stevie Sellows Quality Improvement Fund (\$5,518).
ESTATE TAXES	Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death. DC Code Citation: Title 47, Chapter 37.	Tax due is determined by using the D.C. estate tax computation worksheet after computing the exempted amounts. The estate tax threshold is \$4.529 million.	\$48,202
DEED RECORDATION TAX	Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property. DC Code Citation: Title 42, Chapter 11.	1.45% of consideration or fair market value Note: For residential properties under \$400,000 the rate is 1.1% of consideration or fair market value. Additionally, for mixed-use and commercial real estate transfers of \$2 million or more, the rate is 2.5%. Note: Rate of 0.725% to eligible first-time homebuyers for properties purchased for less than \$684,500. Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	\$325,688 Amount is net of transfers to: Housing Production Trust Fund (\$53,763), Bond Repayment (\$3,771), and West End Maintenance (\$361) funds.
DEED TRANSFER TAX	Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed. D.C. Code Citation: Title 47, Chapter 9.	1.45% of consideration or fair market value. Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value. Additionally, for mixed-use and commercial real estate transfers at \$2 million or more, the rate is 2.5%. The 2.5% rate sunsets in FY 2024. Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.	\$229,467 Amount is net of transfers to: Housing Production Trust Fund (\$40,672), Bond Repayment (\$0), and West End Maintenance (\$361) funds.

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2023 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2023)	FY 2022 REVENUE (\$ in thousands)
ECONOMIC INTEREST TAX	<p>This tax is triggered by either one of the following two elements:</p> <p>(1) 80% or more of the assets of a corporation consist of real property located in the District of Columbia; or</p> <p>(2) More than 50% of the gross receipts of the entity are derived from ownership or disposition of real property in DC.</p> <p>The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation.</p> <p>Note: Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax.</p> <p>.</p> <p>D.C. Code Citation: Title 42, Chapter 11.</p>	<p>2.9% of consideration or fair market value. The economic interest transfer tax rate for mixed-use or commercial property valued at \$2 million or above is 5%. The 5% rate sunsets in FY 2024.</p> <p>Note: 2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than \$400,000, the rate of the tax is 2.2%.</p>	<p>\$34,217</p> <p>Amount is net of transfer to: Housing Production Trust Fund (\$1,058).</p>

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