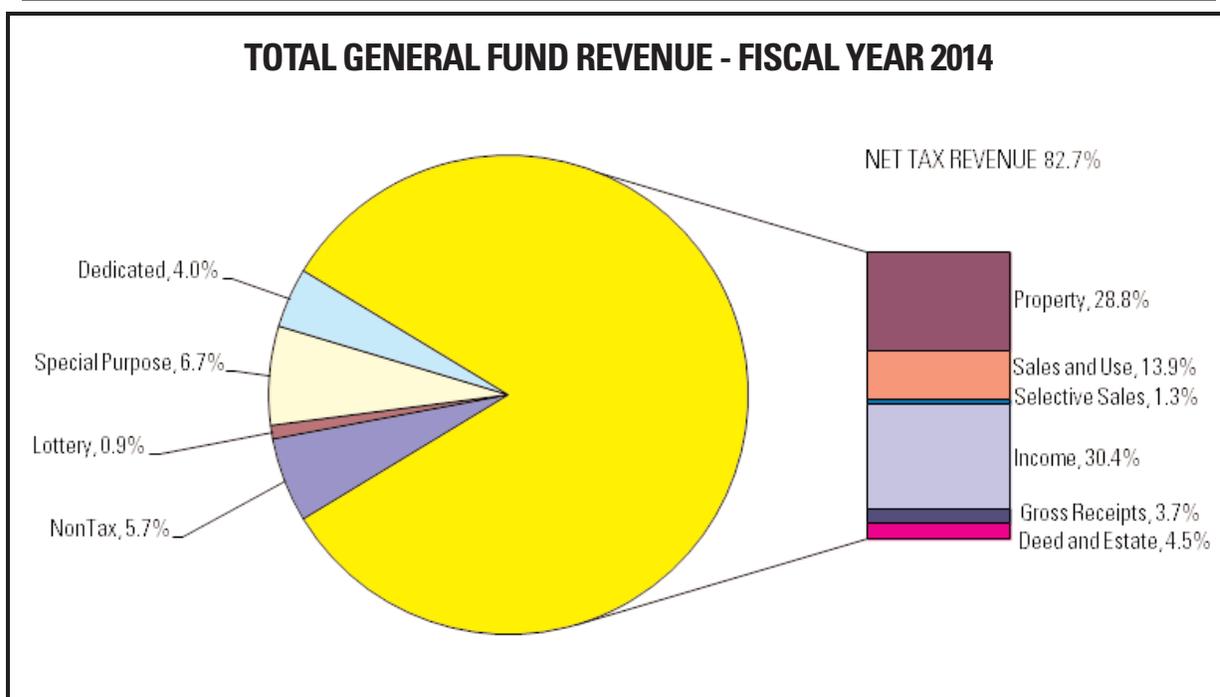


Revenue



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2013 to FY 2017. 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 2013 baseline estimate of \$6.14 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$177.7 million (3.0%) greater than FY 2012 revenue. (See Table 4-1.) The \$6.23 billion estimate for FY 2014 is an increase of \$86.1 million (1.4%) from FY 2013. Including dedicated and special purpose revenues and policy initiatives, total FY 2013 general fund revenue in the financial plan is \$6.85 billion, \$63.3 million more than in FY 2012 and \$7.03 billion in FY 2014, \$171.2 million more than FY 2013.

Various policy initiatives increase general fund revenue in FY 2014 by \$51.8 million. The policy initiatives are summarized in Table 4-13 and are discussed in the context of the specific revenue item for each proposal.

The Economic Outlook

Uncertainty still clouds the future course of both the national and local economies. The biggest sources of uncertainty for the District of Columbia are the measures that the federal government has begun to undertake to reduce federal deficits in a period of austerity that may last for some time. This revenue estimate assumes that some significant measures to reduce federal spending will be in effect during the period of the financial plan.

This forecast builds on the solid revenue gains achieved in FY 2012, and anticipates continued strong growth in the District of Columbia's population. Population growth has been a major factor in increasing the District's income and sales tax bases, and is also a major driving force behind rising home values. Over the past year, however, growth in employment located in D.C. has slowed and commercial office vacancies are rising. The impacts of this slowing appear likely to affect the tax base for at least the next few years.

The possibility of federal government cutbacks is not the only risk facing the District's economy. Financial ripple effects from the on-going European debt crisis, disruptions to oil supplies from the Middle East, or a downturn in the still fragile national economy could all adversely affect employment, earnings, and other aspects of the District's tax base.

Table 4-1

General Fund Revenues, FY 2012-2017

(Dollars in Thousands)

Type of Revenue	FY 2012 Actual	FY 2013 Revised	FY 2014 Original	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Local Fund - Baseline	5,963,337	6,141,007	6,227,115	6,392,960	6,577,013	6,748,623
<i>% change annual</i>		3.0%	1.4%	2.7%	2.9%	2.6%
Taxes	5,446,694	5,643,822	5,764,439	5,930,899	6,119,291	6,307,418
General Purpose Non-Tax Revenues	450,239	434,010	399,221	395,361	389,722	372,205
Transfer from Lottery	66,404	63,175	63,455	66,700	68,000	69,000
Dedicated/Special Purpose - Baseline	828,195	727,317	747,141	771,075	760,222	769,802
<i>% change annual</i>		-12.2%	2.7%	3.2%	-1.4%	1.3%
Dedicated Taxes	406,605	268,941	281,936	274,945	282,437	293,030
Special Purpose (O-Type) Revenues	421,590	458,376	465,206	496,130	477,785	476,773
Total Revenue - Baseline	6,791,532	6,868,324	6,974,256	7,164,035	7,337,235	7,518,425
<i>% change annual</i>		1.1%	1.5%	2.7%	2.4%	2.5%
Revenue Policy Proposals		(13,469)	51,753	56,945	48,321	42,644
Total Revenue with Proposal	6,791,532	6,854,855	7,026,009	7,220,980	7,385,556	7,561,070
Level Change		63,323	171,154	194,971	164,576	175,514
<i>% change annual</i>		0.9%	2.5%	2.8%	2.3%	2.4%
<i>Addendum: Dedicated tax revenue to enterprise funds</i>		136,421	161,984	176,537	174,574	182,172

National Economy

The fundamentals underlying the national economy continue to improve at a slow but steady pace. National forecasts expect this pace to continue through FY 2013, with stronger growth beginning in FY 2014 if the federal fiscal picture is resolved.

- After 15 consecutive quarters of fairly moderate growth, real GDP growth in the first quarter of 2013 was 1.8 percent higher than a year earlier.
- U.S. employment added 2.1 million jobs (1.6 percent) from April 2012 to April 2013, but was still 2.6 million (1.9 percent) below the start of the recession that began in December 2007. Falling public sector employment—federal, state and local—is now a drag on employment growth.
- The U.S. unemployment rate (seasonally adjusted) fell slightly to 7.5 percent in April 2013. One year earlier the rate was 8.1 percent.
- U.S. Personal Income in the March 2013 quarter was 4.9 percent above a year ago.
- The S & P 500 stock market index in April 2013 was 6.1 percent above its level three months ago, and 13.3 percent more than a year ago.
- In the three-month period ending March 2013, wage and salary jobs in the Washington metropolitan area grew by 39,367 (1.3 percent) compared to a year earlier. Of the increase, about 80 percent was in the private sector and the remainder was in state and local government. For each month over the past 19 months, employment has been at least 30,000 more than the same month of the prior year, but the rate of growth is now below the U.S. average.
- The metropolitan area unemployment rate was 5.2 percent in March (not seasonally adjusted), down from 5.6 percent a year earlier.
- In May 2013, the consensus of 50 economists contributing to the Blue Chip Economic Indicators continued to forecast slow, steady growth in real GDP. Growth in real GDP in FY 2013 is expected to be 1.8 percent (down from 2.3 percent in FY 2012), and nominal growth is 3.4 percent. For FY 2014, the real and nominal growth rates are expected to rise to 2.5 percent and 4.3 percent, respectively.

The District of Columbia Economy

The central city of the metropolitan area with the lowest unemployment rate (5.2 percent in March 2013) of the nation's larger metropolitan areas, D.C. avoided some of the worst problems of the national recession because of the presence of the federal government. In March 2013 there were 33,000 (4.7 percent) more jobs in D.C. than when the U.S. recession began in December 2007, with 14,300 of the increase accounted for by the federal government. However, the District's economy is currently experiencing declines in federal government employment and private sector employment is slowing.

Table 4-2

Forecasts of Nominal and Real U.S. GDP through FY 2017 by the Blue Chip Economic Indicators and by the Congressional Budget Office

Forecast	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate
(% change from the prior year)							
Real GDP							
Blue Chip	1.9	2.3	1.8	2.5			
CBO	1.9	2.3	1.5	2.1	3.9	4.4	4.0
Nominal GDP							
Blue Chip	4.0	4.2	3.4	4.3			
CBO	4.0	4.2	3.1	3.8	5.9	6.6	6.2

Source: Blue Chip Economic Indicators (May 2013) and Congressional Budget Office (February 2013). Blue Chip Indicators is only available through FY 2014. FY 2011 and FY 2012 percentage changes in the table are actual from the U.S. Bureau of Economic Analysis.

Recent trends in the D.C. economy have been a “good news, bad news” story. Indicators directly related to population (households, resident employment, housing) are doing quite well. At the same time, indicators directly related to employment located in the District have been weakening.

- Job growth has been slowing. In the three months ending March 2013, there were 3,200 (0.4 percent) more wage and salary jobs located in the District than a year earlier. Of particular note, there were 3,367 fewer federal government jobs in March than there were a year earlier, and the 7,167 (1.5 percent) increase in private sector employment represented the second slowest private sector growth rate over the past 27 months.
- District resident employment in March was 19,864 (6.2 percent) more than a year earlier. The unemployment rate rose slightly to 8.5 percent (seasonally adjusted rate), but was down from 9.2 percent a year earlier.
- Wages earned in the District of Columbia grew 1.3 percent in the December 2012 quarter compared to the same quarter a year ago. D.C. personal income was 4.2 percent higher.
- Although occupied commercial office space in the District rose 0.7 percent in March compared to a year earlier, the vacancy rate also rose (to 9.6 percent) as inventory grew (a year ago the vacancy rate was 8.6 percent).
- Housing market performance continues to improve. Single family sales for the three-month period ending April 2013 were up 9.5 percent from a year ago, and there was an 8.3 percent increase in the average selling price. Condominium sales were up 18.4 percent and the average price was 3.7 percent higher. The value of all home sale contracts for the three-month period ending April was 20.1 percent more than a year ago.
- Hotel room-days sold for the three months ending March 2013 were 4.3 percent above the prior year, and revenues were up by 10.8 percent. These figures include the impact of the 2013 Presidential Inauguration.

Federal Sector Deficit Reduction Measures

Approximately 25 per cent of employed D.C. residents work for the federal government. Federal civilian employment accounts for 28 percent of all wage and salary jobs located in the District of Columbia and 34 percent of the wages and salaries that are generated in the city. Furthermore, federal contracting accounts for many more thousands of jobs and billions of dollars in earned income that also contribute to the District’s tax base. With such a dominant presence, a significant cutback in federal employment or wages can be expected to have a major impact on the District of Columbia’s economy and revenues.

How to bring about the reduction in federal debt, as well as by how much and when to reduce it, have been major topics confronting the federal government for several years. The revenue estimates reported in this chapter were prepared just before a measure to impose drastic cuts on all federal discretionary spending was required by law to take effect on March 1. This measure, known as the sequester, required immediate, across the board cuts to all defense and non-defense discretionary spending beginning in FY 2013 and continuing through the rest of the decade. In preparing this estimate, we have made allowance for the degree of federal cutbacks likely to be associated with this sequester according to current law.

Our estimate of the impact of sequestration’s impact on the District’s finances is based on the February 4, 2013 Budget and Economic Outlook: Fiscal Years 2013 to 2022 report from the Congressional Budget Office (CBO), the official budget scorekeeper of the U.S. Congress. The CBO report estimated that the reduction in discretionary non-defense federal spending would be about 7.3 percent in FY 2014, with a phase-in in FY 2013. It should be noted that there are still no details about how the sequester will affect the District. It should also be noted that the sequester is but one decision point on the near-term horizon when austerity measures may be enacted that can affect the finances for FY 2014 and subsequent years. These include debt ceiling extensions, budget resolutions, and annual appropriations.

Economic Forecast for D.C.

IHS Global Insight and Moody’s Economy.com, two national companies that prepare forecasts of both national and regional economies, in recent months have been forecasting that employment and income growth in the District of Columbia in FY 2013 would fall below what was experienced in FY 2012, with more rapid gains in FY 2014. The economic assumptions for the revenue estimate (see Table 4-3), are based substantially on their

May 2013 forecasts. The forecasts have, however, been modified to reflect the potential sequester or other tightening of federal spending.

The economic assumptions for key variables are as follows:

- **D.C.'s Gross Domestic Product.** Growth rates in D.C. gross domestic product (GDP-DC), a measure of economic activity in D.C., in FY 2013 and FY 2014, respectively, are projected to be 2.8 percent and 0.1 percent. Real GDP-DC, adjusted for inflation, is expected to grow 1.2 percent in FY 2013 and to decline by 1.6 percent in FY 2014.
- **D.C.'s Personal Income.** The growth rate in Personal Income, which is mostly wages, salaries, and benefits, but which also includes investment income and transfer payments, is expected to be 4.2 percent in FY 2013, and 2.3 percent in FY 2014. Increases in the number of persons and households residing in D.C. contribute to the District's higher personal income levels.
- **Jobs located in D.C.** The number of jobs in the District in FY 2013 is expected to show a net increase of 4,500 (0.6 percent) and a decline of 600 (-0.1 percent) in FY 2014.
- **Resident employment.** In FY 2013, the D.C. labor force is expected to increase by 15,800 (4.4 percent) and rise by 4,400 (1.2 percent) in FY 2014. Resident employment is expected to rise by 17,000 (5.2 percent) in FY 2013. For FY 2014, however, resident employment is forecast to rise by 700 (0.2 percent) as the unemployment rate rises to 9.5 percent in that year.
- **Home sales and prices.** The number of housing sales (the combined total of single family and condominium units) is projected to rise by 4.3 percent in FY 2013, with prices increasing by 4.8 percent. Sales and prices then increase by 3.2 percent and 3.4 percent, respectively, in FY 2014.
- **Inflation.** The Financial Plan assumes that the D.C. Consumer Price Index will rise 1.1 percent in FY 2013 and 1.5 percent in FY 2014. The rate in FY 2012 was 2.0 percent.
- **Households and population.** The Financial Plan assumes estimated households in FY 2013 of 282,600, up 4,600 (1.7 percent) from FY 2012, and 286,500 in FY 2014 (an increase of another 3,900 or 1.4 percent). Population rises by 11,200 in FY 2013 to 641,800; in FY 2014 it tops 650,000.

In looking further ahead to FY 2015 to FY 2017, the expectation for the Budget and Financial Plan is that this will be a period of moderate economic expansion, both nationally and in the District of Columbia, with growth in D.C. further moderated by cuts in federal expenditures related to special deficit reduction measures that have their full effect beginning in FY 2014. By FY 2015 through FY 2017 growth in nominal GDP-DC is expected to average about 2.9 percent per year and personal income by about 4.2 percent; close to 5,400 additional jobs will be added each year. Inflation is expected to rise to 2.8 percent per year, with interest rates rising (to a 3.3 percent rate for 10-year Treasury securities in 2017), and the stock market growing at a steady pace (a gain of about 11.4 percent over the 3-year period). In the years 2015 through 2017, 7,278 new housing starts are anticipated, and 8,000 households will be added. In this period housing sales and house prices are both forecast to rise, although not returning to the surging prices and sales of the FY 2003 to FY 2005 period.

Risks

There are many downside risks and uncertainties to this forecast, including the possibility of a slowing down or reversal of national economic growth, further financial market problems and national security concerns. Possible disruptions to oil supplies and other impacts arising from uncertainties in the Middle East and problems with euro-zone economies add to these downside risks. As noted earlier, however, the major risk is that the District may be more adversely affected by cutbacks in federal spending and the federal presence in the District than what has already been incorporated in this revenue estimate.

Not all uncertainty is on the down side, however. According to the U.S. Census Bureau, D.C.'s population grew to 632,323 in July 2012, an increase of 13,303 (2.2 percent) from the prior year. Over the past five years the District has gained 57,919 (10.1 percent) additional residents. Growing interest on the part of individuals and employers in locating in D.C. could result in an economy stronger than assumed in this revenue forecast.

Table 4-3

Estimated Key Variables for the D.C. Economy for the Forecast Period, FY 2011 – FY 2017

	FY 2011 Actual	FY 2012 Estimate	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate
Gross State Product (nominal, billions of \$)	106.66	110.20	113.28	113.35	115.47	119.18	123.57
	4.2%	3.3%	2.8%	0.1%	1.9%	3.2%	3.7%
Personal Income (billions of \$)	45.03	46.75	48.74	49.84	51.49	53.61	56.40
	6.8%	3.8%	4.2%	2.3%	3.3%	4.1%	5.2%
Wages and Salaries of DC Residents (billions of \$)	23.8	24.6	25.8	26.2	27.0	27.9	29.3
	5.5%	3.2%	4.7%	1.7%	2.9%	3.6%	5.0%
Population (thousands)	617.2	630.6	641.8	650.4	657.3	663.1	668.5
	2.3%	2.2%	1.8%	1.3%	1.1%	0.9%	0.8%
Households (thousands)	272.8	278.0	282.6	286.5	289.5	292.1	294.5
	2.9%	1.9%	1.7%	1.4%	1.1%	0.9%	0.8%
At-Place Employment (thousands)	723.4	730.0	734.5	733.9	738.6	745.2	750.2
	2.0%	0.9%	0.6%	-0.1%	0.6%	0.9%	0.7%
Civilian Labor Force (thousands)	347.2	356.6	372.4	376.8	380.7	384.1	387.2
	1.1%	2.7%	4.4%	1.2%	1.1%	0.9%	0.8%
Resident Employment (thousands)	312.1	323.5	340.5	341.2	345.1	348.2	355.2
	1.2%	3.7%	5.2%	0.2%	1.2%	0.9%	2.0%
Unemployment Rate (%)	10.1	9.3	8.6	9.5	9.4	9.3	8.3
Housing Starts	1,924	3,555	3,328	2,378	2,438	2,416	2,424
Housing Stock (thousands)	298.0	302.2	307.2	311.4	314.6	317.4	319.8
	0.4%	1.4%	1.7%	1.4%	1.1%	0.9%	0.7%
Sale of Housing Units	7,525	8,148	8,499	8,768	9,006	8,977	8,917
	-5.6%	8.3%	4.3%	3.2%	2.7%	-0.3%	-0.7%
Average Housing Price (thousands of \$)	719.3	769.0	806.1	833.2	865.1	900.8	943.1
	1.1%	6.9%	4.8%	3.4%	3.8%	4.1%	4.7%
Washington Area CPI (% change from prior year)	2.5	2.0	1.1	1.5	2.4	2.8	2.8
Interest Rate on 10-year Treasury Notes (%)	3.0	1.9	1.6	1.3	1.9	2.7	3.3
Change in S&P 500 Index of Common Stock (%)*	1.8%	15.7%	2.8%	4.7%	2.8%	3.6%	3.9%

* 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 2012 is the percent change from CY 2011.4 to CY 2012.4)

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by Global Insight (May 2013) and Economy.com (May 2013); forecasts of the national economy prepared by the Congressional Budget Office (February 2013) and Blue Chip Economic Indicators (May 2013); BLS labor market information from March 2013; the Census Bureau estimates of the D.C. population (2012); Bureau of Economic Analysis estimates of D.C. Personal Income (December 2012); Metropolitan Regional Information System (MRIS) D.C. home sales data (April 2013), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); Delta Associates information on commercial office buildings and residential property in D.C. (March 2013); and Reis information on apartment buildings in D.C. (March 2013).

REVENUES

General Fund

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated, and Special Purpose. Table 4-4 reports estimated Local fund revenue by major revenue source for the period FY 2013 to FY 2017, along with actual FY 2012 revenues. Tables 4-14 and 4-15, at the end of this chapter, provide information on year-to-year percentage and absolute changes for the major revenue sources.

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

Table 4-4

General Fund, Local Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Real Property	1,822,014	1,889,812	1,967,523	2,016,930	2,066,881	2,115,956
<i>Transfer to TIF/Pilot</i>	<i>(32,245)</i>	<i>(26,870)</i>	<i>(46,178)</i>	<i>(45,208)</i>	<i>(40,820)</i>	<i>(44,216)</i>
Real Property (net)	1,789,769	1,862,942	1,921,345	1,971,722	2,026,061	2,071,740
Personal Property	55,734	57,211	58,870	59,459	60,053	60,654
Public Space Rental	32,506	32,000	31,840	31,681	31,681	31,681
<i>Transfer to DDOT Enterprise Fund</i>	-	-	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>
Public Space Rental (net)	32,506	32,000	31,340	31,181	31,181	31,181
Total Property (net)	1,878,009	1,952,153	2,011,555	2,062,362	2,117,295	2,163,575
General Sales	1,111,044	1,155,485	1,190,149	1,229,145	1,277,765	1,328,265
<i>Transfer to Convention Center</i>	<i>(101,093)</i>	<i>(108,616)</i>	<i>(111,874)</i>	<i>(115,540)</i>	<i>(120,110)</i>	<i>(124,857)</i>
<i>Transfer to TIF</i>	<i>(22,249)</i>	<i>(23,609)</i>	<i>(28,997)</i>	<i>(41,103)</i>	<i>(40,810)</i>	<i>(42,980)</i>
<i>Transfer to Ballpark Fund</i>	<i>(12,592)</i>	<i>(10,663)</i>	<i>(10,759)</i>	<i>(10,963)</i>	<i>(11,226)</i>	<i>(11,541)</i>
<i>Transfer to Healthy DC Fund</i>	-	<i>(214)</i>	<i>(428)</i>	<i>(428)</i>	<i>(428)</i>	<i>(854)</i>
<i>Transfer to WMATA (parking tax)</i>	<i>(56,395)</i>	<i>(58,930)</i>	<i>(60,698)</i>	<i>(62,686)</i>	<i>(65,166)</i>	<i>(67,742)</i>
<i>Transfer to Healthy Schools</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>
<i>Transfer to ABRA</i>	<i>(460)</i>	<i>(460)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
General Sales (net)	913,989	948,727	971,957	992,989	1,034,589	1,074,855
Alcohol	5,166	5,630	5,517	5,407	5,299	5,193
Cigarette	35,603	38,265	38,201	37,896	37,593	37,371
Motor Vehicle	43,986	45,438	44,983	44,533	44,533	44,533
Motor Fuel Tax	22,778	22,000	21,780	21,562	21,562	21,562
<i>Transfer to Highway Trust Fund</i>	<i>(22,778)</i>	<i>(22,000)</i>	<i>(21,780)</i>	<i>(21,562)</i>	<i>(21,562)</i>	<i>(21,562)</i>
Total Sales (net)	998,744	1,038,060	1,060,658	1,080,825	1,122,014	1,161,953
Individual Income	1,490,694	1,621,576	1,642,060	1,696,006	1,743,402	1,802,569
Corporate Franchise	302,924	305,953	306,191	309,349	319,729	332,047
Unincorporated Business Franchise	162,972	163,787	170,380	178,363	186,563	194,855
Total Income	1,956,590	2,091,316	2,118,631	2,183,718	2,249,694	2,329,471

(Continued on next page)

Table 4-4 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Public Utility	139,768	152,687	152,824	153,242	153,573	155,057
<i>Transfer to Ballpark Fund</i>	<i>(8,509)</i>	<i>(9,620)</i>	<i>(9,629)</i>	<i>(9,655)</i>	<i>(9,676)</i>	<i>(9,770)</i>
Public Utility (net)	131,259	143,067	143,195	143,587	143,897	145,287
Toll Telecommunications	58,604	60,065	61,267	63,105	65,313	67,599
<i>Transfer to Ballpark Fund</i>	<i>(2,220)</i>	<i>(2,275)</i>	<i>(2,321)</i>	<i>(2,390)</i>	<i>(2,474)</i>	<i>(2,561)</i>
Toll Telecommunications (net)	56,384	57,790	58,946	60,715	62,839	65,038
Insurance Premiums	86,994	85,000	90,000	90,000	85,000	85,000
<i>Transfer to Healthy DC Fund</i>	<i>(34,062)</i>	<i>(29,000)</i>	<i>(34,000)</i>	<i>(34,000)</i>	<i>(32,000)</i>	<i>(32,000)</i>
Insurance Premiums (net)	52,932	56,000	56,000	56,000	53,000	53,000
Healthcare Provider Tax	13,322	14,114	14,114	14,114	14,114	14,114
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(13,322)</i>	<i>(14,114)</i>	<i>(14,114)</i>	<i>(14,114)</i>	<i>(14,114)</i>	<i>(14,114)</i>
Ballpark Fee	31,910	25,125	25,251	26,059	26,125	27,248
<i>Transfer to Ballpark Fund</i>	<i>(31,910)</i>	<i>(25,125)</i>	<i>(25,251)</i>	<i>(26,059)</i>	<i>(26,125)</i>	<i>(27,248)</i>
Hospital Bed Tax	15,758	15,562	15,080	-	-	-
<i>Transfer to Hospital Fund</i>	<i>(15,758)</i>	<i>(15,562)</i>	<i>(15,080)</i>	-	-	-
ICF-MR Assessment	1,010	4,114	5,202	5,202	5,202	5,202
<i>Transfer to Stevie Sellows</i>	<i>(1,010)</i>	<i>(4,114)</i>	<i>(5,202)</i>	<i>(5,202)</i>	<i>(5,202)</i>	<i>(5,202)</i>
HMSC Contribution	5,000	5,000	5,000	5,000	5,000	5,000
<i>Transfer to Healthy DC Fund</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>
Total Gross Receipts (net)	240,575	256,857	258,141	260,302	259,736	263,328
Estate	102,996	40,000	40,000	40,000	40,000	40,000
Deed Recordation	163,393	177,409	185,038	208,167	232,731	248,440
<i>Transfer to HPTF</i>	<i>(24,509)</i>	<i>(26,611)</i>	<i>(27,756)</i>	<i>(31,225)</i>	<i>(34,910)</i>	<i>(37,266)</i>
Deed Recordation (net)	138,884	150,798	157,282	176,942	197,821	211,174
Deed Transfer	121,515	122,084	126,113	136,076	143,016	149,022
<i>Transfer to HPTF</i>	<i>(18,227)</i>	<i>(18,313)</i>	<i>(18,917)</i>	<i>(20,411)</i>	<i>(21,452)</i>	<i>(22,353)</i>
Deed Transfer (net)	103,288	103,771	107,196	115,665	121,564	126,669
Co-op Recordation	5,873	4,972	5,022	5,072	5,123	5,174
Economic Interests	21,735	5,895	5,954	6,013	6,044	6,074
Total Other Taxes (net)	372,776	305,436	315,454	343,692	370,552	389,091
TOTAL TAXES NET OF DEDICATED TAXES	5,446,694	5,643,822	5,764,439	5,930,899	6,119,291	6,307,418
Licenses and Permits	77,717	69,636	66,392	67,730	66,320	66,320
Fines and Forfeits	181,603	188,076	180,276	175,564	171,085	166,831
Charges for Services	73,795	68,000	69,659	68,419	67,770	65,515
Miscellaneous	117,124	108,298	82,894	83,648	84,547	73,539
TOTAL NON-TAX	450,239	434,010	399,221	395,361	389,722	372,205
Lottery	66,404	63,175	63,455	66,700	68,000	69,000
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	5,963,337	6,141,007	6,227,115	6,392,960	6,577,013	6,748,623

LOCAL FUND

Property Taxes

Table 4-5

Property Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Real Property	1,822,014	1,889,812	1,967,523	2,016,930	2,066,881	2,115,956
<i>Transfer to TIF/Pilot</i>	<i>(32,245)</i>	<i>(26,870)</i>	<i>(46,178)</i>	<i>(45,208)</i>	<i>(40,820)</i>	<i>(44,216)</i>
Real Property (net)	1,789,769	1,862,942	1,921,345	1,971,722	2,026,061	2,071,740
Personal Property	55,734	57,211	58,870	59,459	60,053	60,654
Public Space Rental	32,506	32,000	31,840	31,681	31,681	31,681
<i>Transfer to DDOT Enterprise Fund</i>	-	-	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>	<i>(500)</i>
Public Space Rental (net)	32,506	32,000	31,340	31,181	31,181	31,181
Total Property Taxes (net)	1,878,009	1,952,153	2,011,555	2,062,362	2,117,295	2,163,575
Policy Proposals	-	(56)	1,871	1,484	1,252	1,101

Real-Property Tax

In FY 2012, \$1.822 billion was collected before dedicated distributions; a 6.2 percent increase from FY 2011. This increase in collections was driven by an approximately 12 percentage point increase in the growth rate of commercial property (Class 2) collections, compared to 2011 collections. Class 2 collections account for approximately 66 percent of total real property tax collections. And while total residential (Class 1) property values increased only 0.4 percent due to the lingering effects of the national housing collapse, collections in this class increased 4 percent primarily because the assessment cap policy for homestead properties caused the tax liability for a significant number of homesteads to increase 10 percent annually, even though the respective home values did not grow as much. Class 1 tax collections account for approximately 32 percent of total real property tax collections..

Residential Property. The effect of the housing crisis in the District of Columbia caused total residential property values to fall from \$88.0 billion in FY 2009 to \$83.3 billion in FY 2011, a 5.4 percent decline. But in FY 2012 the residential sector appears to have stabilized with a slight 0.4 percent increase in total residential values. The FY 2013 total residential property value is expected to rise an additional 0.2 percent. Class 1 tax collections are expected to grow approximately 3.0 percent annually for FYs 2013 to 2017.

Commercial Property. Class 2 assessment values for FY 2012 increased 11 percent almost to FY 2010 levels. Class 2 assessment values are expected to grow another 3.4 percent for FY 2013. With the federal government (i.e. General Services Administration) under increasing pressure to reduce leased space in commercial office buildings in the District of Columbia and all other users of commercial office space becoming more efficient users of such space (leasing less space) Class 2 tax collections are expected to grow around 3.0 percent annually for FYs 2014 to 2017.

These factors affecting residential and commercial property assessment values mean that, after an increase of 6.2 percent in FY 2012, total real property tax revenue after dedicated distributions will grow 4.1 percent in FY 2013 and from 2 and 3 percent per annum for FYs 2014 to 2017.

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 2013, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 11 percent.

Transfer to Tax Increment Financing (TIF) Fund: In FY 2013, a net amount of \$26.9 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will increase to \$46.2 million in FY 2014 due to continuing development progress at previously authorized TIF projects, expected increased assessments for existing TIF properties, and TIF transfers that may be required for potential new debt issuances.

Personal Property Tax

In FY 2012, gross total personal property tax collections totaled \$55.7 million. Based on national and regional economic indicators that suggest a gradual increase in the level of business activity and a subsequent increase in the total level of new business investment, gross collections are expected to grow to \$57.2 million in FY 2013. Total gross personal property tax collections are expected to grow at an annual average rate of approximately 1.5 percent per annum for FY 2014 to FY 2017 as the District of Columbia's economy recovers.

Public Space Rental

In FY 2012, revenue from public space rentals amounted to \$32.5 million. In conjunction with moderating assessment values for Class 2 properties, collections are expected to decrease by 1.6 percent to \$32.0 million in FY 2013. Revenue from public space rentals are expected to decline at an annual average rate of 0.3 percent per annum for FY 2014 to FY 2017.

Transfer to District Department of Transportation (DDOT): Beginning in FY 2014, DDOT is allowed to sell advertising on bike sharing stations through an agreement with Capital Bikeshare. Proceeds from the advertising agreement with Capital Bikeshare would be transferred into the District Department of Transportation Enterprise Fund for Transportation Initiatives.

Property Tax Policy Proposals:

- Repeal subject to appropriation sections from existing law
- First Congregational United Church of Christ Tax Relief Amendment Act of 2013
- GALA Hispanic Theatre Real Property Tax Abatement Act of 2013
- Beulah Baptist Church Real Property Equitable Tax Relief Act of 2013
- Convert Planned TIF Borrowing to Paygo Capital
- USDOT PILOT funds to Paygo Capital
- Senior Real Property Tax Relief Expansion
- Tibetan Community Real Property Tax Exemption and Relief
- Bryant Mews Homeowner's Association Equitable Real Property Tax Relief
- Basilica of the National Shrine of the Immaculate Conception Real Property Tax Exemption
- Jubilee Housing Residential Rental Project Property Tax Exemption

General Sales and Use Taxes

In FY 2012, \$1.111 billion was collected before dedicated distributions, an increase of 9.5 percent from FY 2011. In addition to a strong local economy, the unusually robust growth rate was partially attributable to rate increases in two tax categories. Effective in 2012, the tax rate on alcoholic beverages was increased from 9 percent to 10 percent. The tax rate on parking was increased from 12 percent to 18 percent. In FY 2013, sales tax revenue is expected to grow at a rate of 4.0 percent to \$1.155 billion. Growth in FY 2014 is expected to be moderate at 3.0 percent and strengthen to above 3 percent in FY 2015 and 2016.

Table 4-6

General Sales and Use Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
General Sales	1,111,044	1,155,485	1,190,149	1,229,145	1,277,765	1,328,265
<i>Transfer to Convention Center</i>	<i>(101,093)</i>	<i>(108,616)</i>	<i>(111,874)</i>	<i>(115,540)</i>	<i>(120,110)</i>	<i>(124,857)</i>
<i>Transfer to TIF</i>	<i>(22,249)</i>	<i>(23,609)</i>	<i>(28,997)</i>	<i>(41,103)</i>	<i>(40,810)</i>	<i>(42,980)</i>
<i>Transfer to Ballpark Fund</i>	<i>(12,592)</i>	<i>(10,663)</i>	<i>(10,759)</i>	<i>(10,963)</i>	<i>(11,226)</i>	<i>(11,541)</i>
<i>Transfer to Healthy DC Fund</i>	-	<i>(214)</i>	<i>(428)</i>	<i>(428)</i>	<i>(428)</i>	<i>(854)</i>
<i>Transfer to WMATA (parking tax)</i>	<i>(56,395)</i>	<i>(58,930)</i>	<i>(60,698)</i>	<i>(62,686)</i>	<i>(65,166)</i>	<i>(67,742)</i>
<i>Transfer to Healthy Schools</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>	<i>(4,266)</i>
<i>Transfer to ABRA</i>	<i>(460)</i>	<i>(460)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
Total General Sales and Use Taxes (net)	913,989	948,727	971,957	992,989	1,034,589	1,074,855
Policy Proposals	-	2,700	4,192	3,309	2,665	1,846

Table 4-7

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2012

(Dollars in Millions)

	Retail	Liquor	Restaurant	Other Tobacco	Parking	Hotel	Other Transfers	Total
Base	7,550	473	3,313	13	313	1,528		
Rate	6.00%	10.0%	10.0%	12.0%	18.0%	14.5%		
General Sales Tax Collections (gross)	453.0	47.3	331.3	1.5	56.4	221.5		1,111.0
<i>Transfer to Convention Center</i>			33.1			68.0		<i>(101.1)</i>
<i>Transfer to TIF</i>							22.2	<i>(22.2)</i>
<i>Transfer to Ballpark Fund</i>							12.6	<i>(12.6)</i>
<i>Transfer to Healthy DC Fund</i>								0.0
<i>Transfer to WMATA</i>					56.4			<i>(56.4)</i>
<i>Transfer to Healthy Schools</i>							4.3	<i>(4.3)</i>
<i>Transfer to ABRA</i>							0.5	<i>(0.5)</i>
General Sales Taxes to Local Fund	453.0	47.3	298.2	1.5	0.0	153.5	(39.6)	913.9

Transfer to Convention Center Fund: The formula financing the Convention Center Fund includes only taxes directly linked to the hospitality sector. The hotel tax rate is 14.5 percent — 4.45 percent is dedicated to the Convention Center Fund and 10.05 percent goes to the District's General Fund. The 10 percent sales tax rate applies mainly to restaurants but also includes rental cars, prepaid telephone cards, tickets sold for baseball games, merchandise at the baseball stadium, tickets sold for events at the Verizon Center and merchandise at the Verizon Center. Except for Verizon Center sales, the 10 percent rate includes 9 percent for the General Fund and 1 percent dedicated to the Convention Center.

Transfer to Tax Increment Financing: The District utilizes an economic development tool called Tax Increment Financing (TIF) to assist in financing economic development projects. TIF allows the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. In March 2008, in order to service a loan to renovate the Verizon Center at Gallery Place, merchandise and tickets for events at the Verizon Center became subject to a tax of 10 percent (compared to the prior rate of 5.75 percent). The

revenue collected from the increased rate at that time (10 percent less 5.75 percent or 4.25 percent) goes to a separate fund and is used to make principal and interest payments on the loan.

There are currently eleven projects included in the TIF program: Gallery Place, The Mandarin Oriental Hotel, Verizon Center, D.C. USA, Capitol Hill Towers, Fort Lincoln Retail, City Market at O Street, Special Retail and Great Streets, Convention Center Hotel, Arena Stage, and the Waterfront Park Maintenance Fund.

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

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

Transfer to WMATA: Prior to FY 2012, portions of the revenue from the parking sales tax were dedicated to the DDOT Unified Fund and to the Highway Trust Fund. As part of legislation in 2010 that repealed the DDOT Unified Fund, beginning in FY 2012 all parking sales tax revenue is to be used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority. Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent.

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

Transfer to ABRA: Effective in FY 2012, the sales tax rate on alcoholic beverages for off-premise consumption was increased to 10 percent. \$460,000 of the revenue raised is to annually go to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage Regulation Administration (ABRA). Effective in FY 2014, the transfer to ABRA will be increased to \$1,170,000 annually.

General Sales Tax Policy Proposals:

- Expanded compliance through federal matching programs for sales tax filers
- Refund from Mandarin bond trustee
- Convert Planned TIF Borrowing to Paygo Capital
- Impose 8 percent wholesale tax on motor fuel consumption
- Cross tax offset – sales and use tax
- Restaurant utilities sales tax exemption
- Reduce general sales tax rate from 6 percent to 5.75 percent

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 4-8

Selective Sales and Excise Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Alcohol	5,166	5,630	5,517	5,407	5,299	5,193
Cigarette	35,603	38,265	38,201	37,896	37,593	37,371
Motor Vehicle	43,986	45,438	44,983	44,533	44,533	44,533
Motor Fuel Tax	22,778	22,000	21,780	21,562	21,562	21,562
<i>Transfer to Highway Trust Fund</i>	<i>(22,778)</i>	<i>(22,000)</i>	<i>(21,780)</i>	<i>(21,562)</i>	<i>(21,562)</i>	<i>(21,562)</i>
Total Selective Sales and Excise Taxes (net)	84,755	89,333	88,701	87,836	87,425	87,097
Policy Proposals	-	-	(21,780)	(21,562)	(21,562)	(21,562)

Alcoholic Beverage

In FY 2012 revenue from the alcoholic beverage tax was \$5.2 million, a 8.2 percent decrease over collections in FY 2011. We anticipate a positive 9.0 percent growth rate for FY 2013. The Off-Premise Alcohol Act of 2012 and the Inaugural Celebration and Holiday Extension Act contribute to this expected increase for FY 2013. The growth rate is projected to be negative 2.0 percent for FY 2014 to FY 2017.

Cigarette

Revenue in FY 2012 was \$35.6 million, a 3.5 percent increase over FY 2011. Cigarette tax collections are expected to increase by 7.5 percent in FY 2013 to \$38.3 million. The increase in FY 2012 and the forecast increase in FY 2013 are partly due to the change from a sales and use tax of 6 percent, to an additional amount to the existing excise tax of \$0.36 per pack of twenty cigarettes. In FY 2014 revenue from the excise tax is expected to decrease 0.2 percent to \$38.2 million. The growth rate for FY 2015 and FY 2016 is estimated to be a negative 0.8 percent. A negative 0.6 percent growth rate is estimated for FY 2017.

Motor Vehicle

Collections from motor vehicle excise taxes totaled \$44.0 million in FY 2012, which is a 3.3 percent growth rate from \$42.6 million in FY 2011. Revenue is projected to increase by 3.3 percent to \$45.4 million in FY 2013. For FY 2014 and FY 2015 the growth rate is expected to be a negative 1.0 percent.

Motor Fuel

Collections decreased to \$22.8 million in FY 2012. Revenue is expected to decrease further to \$22.0 million in FY 2013, to \$21.8 million in FY 2014, and to approximately \$21.6 million per annum from FY 2015 to FY 2017.

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

Selective Sales Tax Policy Proposals:

- Eliminate 23.5 cent excise tax on motor fuel consumption

Table 4-9

Income Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Individual Income	1,490,694	1,621,576	1,642,060	1,696,006	1,743,402	1,802,569
Corporate Franchise	302,924	305,953	306,191	309,349	319,729	332,047
Unincorporated Business Franchise	162,972	163,787	170,380	178,363	186,563	194,855
Total Income Taxes	1,956,590	2,091,316	2,118,631	2,183,718	2,249,694	2,329,471
Policy Proposals	-	(1,100)	2,703	(231)	(4,556)	(5,999)

Income Taxes**Individual Income Tax**

In FY 2012, individual income tax revenue was \$1,490.7 million, an increase of 15.0 percent from FY 2011. The wages and salaries earned by the District's residents increased by 3.2 percent in FY 2012. The withholding component of the individual income tax, which is tied directly to wages and salaries, grew by 11.1 percent in FY 2012. The non-withholding component of individual income tax revenue, which included declarations (estimated payments) grew 58.3 percent in FY 2012. The behavior of the declarations component is tied to the performance of the stock market, which experienced growth of 13.8 percent in FY 2011. In FY 2013 the District anticipates \$1,621.6 million in individual income tax revenue; which is a 8.8 percent increase from FY 2012. In FY 2014 it is anticipated that individual income tax revenue would experience a smaller rate of growth of 1.3 percent to \$1,642.1 million. FY 2015, FY 2016 and FY 2017 are expected to have revenue growth rates of 3.3 percent, 2.8 percent and 3.4 percent, respectively.

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

Regional and national economic performance impacts the revenue outlook for the District. Based on forecasts from Global Insight and Economy.com, it is expected that the stock market will experience growth of 2.8 percent in FY 2013 and 4.7 percent in FY 2014. It is expected that in FY 2015 there will be 2.8 percent growth followed by 3.6 percent and 3.9 percent growth in FY 2016 and FY 2017 respectively. Wages and salaries of District residents will continue to experience growth between FY 2013 and FY 2017, with FY 2014 experiencing a slower rate of growth. In FY 2013 growth is expected to be 4.7 percent and in FY 2014 there will be a smaller increase of 1.7 percent. For FY 2015 through FY 2017 residents' wages will increase by 2.9 percent, 3.6 percent and 5.0 percent, respectively. Withholding is expected to grow by 6.9 percent in FY 2013; this is expected to be followed by a significantly lower growth rate of 1.6 percent in FY 2014. In FY 2015 through FY 2017 growth is expected to be 2.2 percent, 2.7 percent and 2.9 percent respectively. The non-withholding component is expected to grow by 23.6

percent in FY 2013 compared to 58.3 percent growth experienced in FY 2012. This is expected to be followed by negative growth of 0.7 percent in FY 2014 before experiencing an average growth rate of 7.0 percent between FY 2015 and FY 2017.

Business Franchise

The District collected \$302.9 million of corporate franchise tax revenue in FY 2012, a 40.1 percent increase from FY 2011. Unincorporated business franchise tax revenue was \$163 million in FY 2012, an increase of 13.6 percent over revenue collected in FY 2011. The growth rate of corporate franchise and unincorporated business tax revenue combined was 29.5 percent compared to 11.1 percent in FY 2011.

The District made several legislative changes effective in FY 2012, including requiring combined reporting, an increase in the minimum tax rate, closing the Delaware loophole and changing the apportionment factor to double-weight sales. These changes and improvement in the economy accounted for the strong growth in business franchise revenue.

We forecast business franchise income of \$476.6 million in FY 2014, a 1.5 percent increase over the \$469.7 million estimate for FY 2013. We forecast a slightly higher growth rate (2.3 percent) in FY 2015.

Income Tax Policy Proposals:

- Expanded compliance through federal matching programs for income tax filers
- Programming to enhance income tax match programs and improve payment plan compliance
- Repeal tax on out of state bonds
- Schedule H reform
- Cross tax offset – income tax

Gross Receipts

Taxes in this category include: a tax on the gross receipts of public utilities and toll telecommunications companies operating in the District (the rate is 10 percent for residential use and 11 percent for nonresidential use where 1 percent of the 11 percent is dedicated to financing the new baseball stadium), a tax of 2.0 percent on the gross receipts of insurance companies, various health care related taxes that are dedicated to specific purposes, and a gross receipts tax on companies for baseball funding.

Table 4-10

Gross Receipts Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Public Utility	139,768	152,687	152,824	153,242	153,573	155,057
<i>Transfer to Ballpark Fund</i>	<i>(8,509)</i>	<i>(9,620)</i>	<i>(9,629)</i>	<i>(9,655)</i>	<i>(9,676)</i>	<i>(9,770)</i>
Public Utility (net)	131,259	143,067	143,195	143,587	143,897	145,287
Toll Telecommunications	58,604	60,065	61,267	63,105	65,313	67,599
<i>Transfer to Ballpark Fund</i>	<i>(2,220)</i>	<i>(2,275)</i>	<i>(2,321)</i>	<i>(2,390)</i>	<i>(2,474)</i>	<i>(2,561)</i>
Toll Telecommunications (net)	56,384	57,790	58,946	60,715	62,839	65,038
Insurance Premiums	86,994	85,000	90,000	90,000	85,000	85,000
<i>Transfer to Healthy DC Fund</i>	<i>(34,062)</i>	<i>(29,000)</i>	<i>(34,000)</i>	<i>(34,000)</i>	<i>(32,000)</i>	<i>(32,000)</i>
Insurance Premiums (net)	52,932	56,000	56,000	56,000	53,000	53,000
Healthcare Provider Tax	13,322	14,114	14,114	14,114	14,114	14,114
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(13,322)</i>	<i>(14,114)</i>	<i>(14,114)</i>	<i>(14,114)</i>	<i>(14,114)</i>	<i>(14,114)</i>
Ballpark Fee	31,910	25,125	25,251	26,059	26,125	27,248
<i>Transfer to Ballpark Fund</i>	<i>(31,910)</i>	<i>(25,125)</i>	<i>(25,251)</i>	<i>(26,059)</i>	<i>(26,125)</i>	<i>(27,248)</i>
Hospital Bed Tax	15,758	15,562	15,080	-	-	-
<i>Transfer to Hospital Fund</i>	<i>(15,758)</i>	<i>(15,562)</i>	<i>(15,080)</i>	-	-	-
ICF-MR Assessment	1,010	4,114	5,202	5,202	5,202	5,202
<i>Transfer to Stevie Sellows</i>	<i>(1,010)</i>	<i>(4,114)</i>	<i>(5,202)</i>	<i>(5,202)</i>	<i>(5,202)</i>	<i>(5,202)</i>
HSC Contribution	5,000	5,000	5,000	5,000	5,000	5,000
<i>Transfer to Healthy DC Fund</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>
Total Gross Receipts (net)	240,575	256,857	258,141	260,302	259,736	263,328
Policy Proposals	-	-	-	-	-	-

Public Utility Tax

This tax is directly related to energy use, so tax revenue collections are more closely linked to weather extremes rather than to the fuel cost. (See tax rates in Table 4-19 at the end of the chapter.) Gross revenue from the Public Utility Tax (before the transfer for baseball stadium funding is taken) is estimated to be \$152.7 million in FY 2013 and \$152.8 million in FY 2014. It is expected to grow 0.3 percent in FY 2015, 0.2 percent in FY 2016 and 1.0 percent in FY 2017.

Transfer to Ballpark Fund: There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2012, \$8.5 million was collected and transferred. In FY 2013 and FY 2014, \$9.6 million will be transferred.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) is estimated to be approximately \$60.1 million in FY 2013 and \$61.3 in FY 2014. It is forecast to grow at an average of 3.3 percent in the period FY 2014 to FY 2017.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2012, \$2.2 million was collected and transferred. In FY 2013 and FY 2014, approximately \$2.3 million will be transferred.

Insurance Premiums Tax

In FY 2012, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$87.0 million; net revenue (after the transfer) was \$52.9 million. Revenue (after transfer to the Healthy D.C. Fund) from Insurance Premiums Tax collections is estimated to be \$56.0 million in FY 2013 and through FY 2015 before an anticipated reduction to \$53 million in FY 2016 and FY 2017

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

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 2012 the revenue from the Healthcare Provider Tax was \$13.3 million. Revenues for FY 2013 to FY 2017 are estimated to be \$14.1 million annually.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over \$5 million in gross receipts. The fees are due in a single payment on June 15th annually. The District expects to receive \$25.1 million from the Ballpark Fee in FY 2013, slightly more at \$25.3 million in FY 2014.

Hospital Bed Tax (Transferred to Hospital Fund)

The Hospital Bed Tax is a \$3,788 per licensed bed assessment on hospitals operating in the District. Revenues from the assessment are dedicated to the Hospital Fund, a non lapsing fund that is used to fund District state Medicaid services. The tax generated \$15.8 million in FY 2012. Revenue raised by the Hospital Bed Tax is estimated to average \$15.3 million over FY 2013 and FY 2014, after which the tax sunsets.

ICF-MR Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia shall pay an assessment of 5.5 percent of gross revenue in quarterly installments. All assessments shall be transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in qualified ICF-MR facilities. The assessment generated \$1.0 million in FY 2012. For FY 2013 revenue is expected to be \$4.1 million. In FY 2014 through FY 2017 this revenue is expected to be \$5.2 million.

HMSC Contribution (Transferred to Healthy DC)

Hospital and medical services corporations (HMSCs) are allowed to make a \$5 million annual payment in lieu of community reinvestment, all of which is transferred to the Healthy DC and Health Care Expansion Fund to be used for subsidies that expand health insurance for low-income District residents and other health promotion programs.

Gross Receipts Policy Proposals:

- Assess DHCF hospital provider fee and transfer to dedicated tax fund
- Expand Ballpark Fee enforcement and transfer revenue to the Ballpark Fund (an Enterprise Fund)

Other Taxes

Table 4-11

Other Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Estate	102,996	40,000	40,000	40,000	40,000	40,000
Deed Recordation	163,393	177,409	185,038	208,167	232,731	248,440
<i>Transfer to HPTF</i>	<i>(24,509)</i>	<i>(26,611)</i>	<i>(27,756)</i>	<i>(31,225)</i>	<i>(34,910)</i>	<i>(37,266)</i>
Deed Recordation (net)	138,884	150,798	157,282	176,942	197,821	211,174
Deed Transfer	121,515	122,084	126,113	136,076	143,016	149,022
<i>Transfer to HPTF</i>	<i>(18,227)</i>	<i>(18,313)</i>	<i>(18,917)</i>	<i>(20,411)</i>	<i>(21,452)</i>	<i>(22,353)</i>
Deed Transfer (net)	103,288	103,771	107,196	115,665	121,564	126,669
Co-op Recordation	5,873	4,972	5,022	5,072	5,123	5,174
Economic Interests	21,735	5,895	5,954	6,013	6,044	6,074
Total Other Taxes (net)	372,776	305,436	315,454	343,692	370,552	389,091
Policy Proposals	-	(644)	(38)	-	-	-

Estate Tax

After more than a decade of nearly constant change, the federal estate tax is finally permanent. The American Taxpayer Act of 2012 (ATRA) set the effective exemption threshold of bequests and gifts at \$5.25 million in 2013 (and indexed it for inflation annually thereafter) and set the top tax rate at 40 percent.

District law, however, stipulates that existing District estate tax laws are immune (automatically decoupled) from all federal estate tax law changes that stem from ATRA. Thus while the federal exemption threshold is \$5.25 million in 2013, the District threshold was and will remain \$1 million. Hence, some District estate tax payers will continue to be required to file and pay District estate taxes although they were not liable for any federal estate taxes. This divergence in exemption thresholds for the District and federal estate taxes has always increased the complexity for applicable District tax payers. Even though estate tax collections were \$103 million in FY 2012, collections are expected to be \$40 million per year for FYs 2013 to 2017.

Deed Taxes

In FY 2012, \$163.4 million was collected for the deed recordation tax, \$121.5 million was collected for the deed transfer tax, \$21.7 million were collected for the economic interest tax, and \$5.9 million was collected for co-op recordation. In total, this represents a 0.4 percent increase over what was collected in FY 2011. The growth in FY 2012 deed-tax collections was driven primarily by the sale of large multifamily buildings and the sale of individual condominium units. FY 2013 total collections are expected to decline 0.7 percent because of the continued lack of sales of large commercial office buildings, the slowing number of sales for large multifamily buildings and individual condominium units. However, deed recordation collections and deed transfer collections are expected to grow on average 8.8 and 5.1 percent per annum, respectively, for FYs 2014 to 2017. In FY 2013, the economic interest tax collections are expected to total \$5.9 million, and co-op recordation tax collections are expected to total \$5.0 million.

Transfer to Housing Production Trust Fund (HPTF): The “Housing Production Trust Fund Second Amendment Act of 2002” requires that 15 percent of the District’s deed recordation and transfer tax revenue be transferred to the Housing Production Trust Fund annually. The Housing Production Trust Fund provides funds for the acquisition, construction and rehabilitation of affordable multifamily housing projects.

Other Taxes Policy Proposals:

- Repeal subject to appropriation sections from existing law – King Towers
- Basilica of the National Shrine of the Immaculate Conception Real Property Tax Exemption

Nontax Revenue and Lottery

Local non-tax revenue includes licenses and permits, fines and forfeitures, charges for services, and miscellaneous categories such as interest income, unclaimed property and other revenue sources. Total non-tax revenue for FY 2012 was up 6.5 percent from FY 2011 (\$450.2 million up from \$422.9 million, a difference of \$27.3 million). This increase of \$27.3 million came from increases (\$51.3 million) in fines for automated traffic enforcement (ATE). This traffic fine increase was offset by a decline of \$27.9 million in miscellaneous revenues.

Table 4-12

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Licenses and Permits	77,717	69,636	66,392	67,730	66,320	66,320
Fines and Forfeits	181,603	188,076	180,276	175,564	171,085	166,831
Charges for Services	73,795	68,000	69,659	68,419	67,770	65,515
Miscellaneous	117,124	108,298	82,894	83,648	84,547	73,539
TOTAL NON-TAX	450,239	434,010	399,221	395,361	389,722	372,205
Lottery	66,404	63,175	63,455	66,700	68,000	69,000
Policy Proposals	-	(14,684)	48,530	68,794	65,360	62,097

Note: Table 4-16 (presented later in this chapter) provides a detailed listing of non-tax revenue by source.

Total non-tax revenue for FY 2013 is projected to be down 3.6 percent (\$16.2 million) from FY 2012 – dropping from \$450.2 million in FY 2012 to \$434.0 million in FY 2013. FY 2013 revenues from: licenses and permits are expected to be down \$8.1 million; fines and forfeitures are expected to be up \$6.5 million; charges for services are expected to be down \$5.8 million; and miscellaneous revenues are expected to be down \$8.8 million. Licenses and permits are expected to be down as construction activity in FY 2013 is projected to be lower than in FY 2012. Fines and forfeitures are expected to be higher in FY 2013 than in FY 2012 due to revenues resulting from policy proposals enacted as part of the FY 2013 Budget Support Act of 2012 (FY 2013 BSA). Miscellaneous revenue is expected to be down from FY 2012 due to an \$8.2 million decline in miscellaneous other revenues. This is partially offset by an expected \$2.5 million increase in interest income from FY 2012.

In FY 2014 total non-tax revenue is projected to decline from \$434.0 million in FY 2013 to \$399.2 million in FY 2014. This projected decline in revenue results from: licenses and permits down \$3.2 million; fines and forfeitures down \$7.8 million; miscellaneous revenues down \$25.4 million; and charges for services are expected to be up \$1.7 million. Miscellaneous revenues are expected to be down \$25.4 million due primarily to a \$20.9 million revenue decline in FY 2014 resulting from the miscellaneous non-tax revenue policy proposals included in the FY 2013 BSA. FY 2014 will be the first full year of reduced fines for automated traffic enforcement (ATE) and FY 2014 revenues from ATE are expected to be down \$10.9 million, which is partially offset by an expected \$3.1 million increase in traffic fines.

Total non-tax revenue for FY 2015 is projected to be down \$3.9 million (1.0 percent) from FY 2014 – falling from \$399.2 million in FY 2014 to \$395.4 million in FY 2015. This projected decline in revenue comes from: licenses and permits up \$1.3 million; fines and forfeitures down \$4.7 million; miscellaneous revenues up \$0.8 million; and charges for services are expected to be down \$1.2 million. Non-tax revenue from licenses and permits is expected to be up due to an expected revenue increase of \$1.0 million from FY 2014 to FY 2015 from insurance licenses. In addition, vehicle registrations are expected to be up slightly (\$0.3 million). Fines and forfeitures are projected to be down due to an expected \$4.7 million decline in automated traffic enforcement (ATE). Miscellaneous income is expected to be up slightly due to an expected \$0.5 million increase in interest income.

Non-Tax Policy Proposals:

- Israel Senior Residences Tax Exemption Act of 2012
- Reversal of the sale of 31-35 K Street
- Security license fee transfer from MPD to DCRA
- Office of Contracting and Procurement Surplus Property Division initiative
- Expanded food inspection program at DOH
- Automated traffic enforcement revenue initiatives
- Safety-based traffic enforcement amendments
- Fully divert public vehicle operator's identification license fees to the Taxicab Commission
- USDOT PILOT funds to Paygo Capital
- Expand the Parking Enforcement Management Administration
- Expand the traffic control officer program
- Increase street sweeping fines
- Conversion of Paygo to Local
- Transfer from Local to Boxing and Wrestling Commission Special Purpose Revenue fund

Special Purpose Non-Tax Revenue

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

In FY 2014 the District is anticipating approximately \$465.2 million in revenue and use of fund balance of \$50.6 million for a total of \$515.8 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 2015 – FY 2017. Table 4-18 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the D.C. Official Code or the D.C. Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 4-13 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Special Purpose Non-tax Policy Proposals:

- Security license fee transfer from MPD to DCRA
- Technology Services Support Fund Amendments of 2013
- CCU collections for delinquent debt at the UMC Not-for-Profit Hospital

- DHCF Assessment Fund
- Establish a District of Columbia Flood Assistance Fund
- Expand DC Circulator routes
- Install parking meters along the National Mall
- Conversion of Paygo to Local
- Transfer from Local to Boxing and Wrestling Commission Special Purpose Revenue fund
- DDOE Special Energy Assessment Fund revenue certification

Policy Proposals

Following are changes that are included in the FY 2014 Budget Support Act of 2013 (BSA) and other changes that affect revenue since the most recent revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Real property tax and possessory interest changes:

Repeal Subject to Appropriation Sections from Existing Law. Fund eight previously-approved but unfunded pieces of legislation that authorize real property tax abatements or refunds, including possessory tax abatement and refunds for Land Acquisition for Housing Development Opportunities Program (LADHO) properties, and real property tax abatements for the United Negro College Fund, the Carver 2000 Low-Income and Senior Housing Project, Elizabeth Ministry, Inc. Affordable Housing Initiative Real Property, King Towers Residential Housing Real Property; the 8th Street Plaza Condominium Association, Inc., Parkside Parcel E and J Mixed-Income Apartments, and Howard Town Center Real Property.

First Congregational United Church of Christ Tax Relief. Clarifies current law to specify the total tax refund due to the First Congregational United Church of Christ is \$951,000.

GALA Hispanic Theatre Real Property Tax Abatement. Provides a real property tax abatement to the GALA Hispanic Theatre. This abatement will be passed as a rent reduction to the Theatre by the landlord, and will be in effect so long as the property is used to produce and stage live theatre performances.

Beulah Baptist Church Real Property Equitable Tax Relief. Provides a 10-year extension to the real property tax exemption to Beulah Baptist Church, which ended in FY 2010.

Cancellation of Unissued TIF Debt for Great Streets. Returns to the unrestricted portion of the Local fund real property revenue that was previously set aside to support debt service for Great Streets projects. With the cancellation of the underlying authority, these funds are no longer needed. Real property tax revenues dedicated for tax increment financing have been reduced accordingly.

USDOT (Anacostia Waterfront) PILOT Funds to Paygo Capital. Makes funds currently with the bond trustee, and projected to accumulate with the bond trustee, available to the Paygo capital account for additional projects in the Anacostia Waterfront area. Such funds partially consist of non-tax revenue in FY 2013 due to interest earned on the funds in the account.

Age-in-Place and Equitable Senior Citizen Real Property Tax Relief. Expands the District's program of reduced tax liability for property owners over age 65 to those whose household income is less than \$125,000 (up from \$100,000). It also indexes that amount to the Consumer Price Index starting in January 2015.

Table 4-13

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2013-2017

(Dollars in Thousands)

Revenue Source	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Local Fund Revenue (June 2013)	6,141,007	6,227,115	6,392,960	6,577,013	6,748,623
plus Local Fund Policy Proposals	(13,783)	35,478	51,794	43,160	37,483
PROPERTY TAX	(56)	1,871	1,484	1,252	1,101
Repeal Subject to Appropriation Sections from Existing Law:					
Land Acquisition for Housing Development Opportunities Program Amendment Act of 2010	(1,779)	(243)	(249)	(256)	(264)
UNCF Tax Abatement and Relocation to the District Assistance Act of 2010	(340)	(340)	(340)	(348)	(357)
Carver 2000 Low-Income and Senior Housing Project Act of 2011	(338)	(99)	(101)	(104)	(107)
The Elizabeth Ministry, Inc. Affordable Housing Initiative Real Property Tax Relief Act of 2012	(104)	(7)	(8)	(8)	(8)
King Towers Residential Housing Real Property Tax Exemption Clarification Act of 2012	(5)	-	-	-	-
8th Street Plaza Condominium Association, Inc. Clarification Act of 2012	(33)	-	-	-	-
Parkside Parcel E and J Mixed-Income Apartments Tax Abatement Act of 2012	-	-	(546)	(560)	(578)
Howard Town Center Real Property Tax Abatement Act of 2012,	-	-	-	(800)	(800)
First Congregational United Church of Christ Tax Relief Amendment Act of 2013	(12)	-	-	-	-
GALA Hispanic Theatre Real Property Tax Abatement Act of 2013".	(115)	(44)	(46)	(47)	(48)
Beulah Baptist Church Real Property Equitable Tax Relief Act of 2013	-	(59)	(60)	(61)	(62)
Convert Planned TIF Borrowing to Paygo Capital	-	3,125	3,125	3,817	3,817
USDOT PILOT Funds to Paygo Capital	2,670	730	730	730	730
Senior Real Property Tax Relief Expansion	-	(685)	(781)	(864)	(970)
Tibetan Community Real Property Tax Exemption and Relief	-	(32)	(34)	(36)	(38)
Bryant Mews Homeowner's Association Equitable Real Property Tax Relief	-	(67)	-	-	-
Basilica of the National Shrine of the Immaculate Conception Real Property Tax Exemption	-	(169)	(86)	(88)	(90)
Jubilee Housing Residential Rental Project Property Tax Exemption	-	(237)	(120)	(123)	(123)
SALES / USE TAX	2,700	4,192	3,309	2,665	1,846
Expanded Compliance Through Federal Matching Programs for Sales Tax Filers	-	2,900	2,900	2,900	2,900
Refund from Mandarin Bond Trustee	2,700	800	815	835	858
Convert Planned TIF Borrowing to Paygo Capital	-	2,012	2,012	2,158	2,158
Impose 8 Percent Wholesale Tax on Motor Fuel Consumption	-	21,780	21,562	21,562	21,562
Cross-Tax Offset - Sales and Use Tax	-	80	50	50	50
Restaurant Utilities Sales Tax Exemption		(3,550)	(3,550)	(3,550)	(3,550)
Reduce General Sales Tax Rate from 6 Percent to 5.75 Percent		(19,830)	(20,480)	(21,290)	(22,132)
EXCISE TAX	-	(21,780)	(21,562)	(21,562)	(21,562)
Eliminate 23.5 Cent Excise Tax on Motor Fuel Consumption	-	(21,780)	(21,562)	(21,562)	(21,562)

Table 4-13 (cont.)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2013-2017

(Dollars in Thousands)

Revenue Source	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
INCOME TAX	(1,100)	2,703	(231)	(4,556)	(5,999)
Expanded Compliance Through Federal Matching Programs for Income Tax Filers	-	1,500	1,500	1,500	1,500
Programming to Enhance Income Tax Match Programs and Improve Payment Plan Compliance	-	7,600	6,000	4,000	4,000
Repeal Tax on Out of State Bonds	(1,100)	(1,700)	(2,500)	(3,800)	(3,929)
Schedule H Reform	-	(5,417)	(5,681)	(6,706)	(8,020)
Cross-Tax Offset - Income Tax	-	720	450	450	450
GROSS RECEIPTS TAX	-	-	-	-	-
DHCF Hospital Provider Fee	-	12,835	-	-	-
Transfer to Dedicated Tax Fund	-	(12,835)	-	-	-
DEED RECORDATION AND TRANSFER/ECONOMIC INTEREST TAX	(644)	(38)	-	-	-
King Towers Residential Housing Real Property Tax Exemption Clarification Act of 2012	(644)	-	-	-	-
Basilica of the National Shrine of the Immaculate Conception Real Property Tax Exemption	-	(38)	-	-	-
NONTAX	(14,684)	48,530	68,794	65,360	62,097
Israel Senior Residences Tax Exemption Act of 2012	(14)	-	-	-	-
Reversal of the Sale of 31-35 K Street	(20,000)	-	-	-	-
Security License Fee Transfer from MPD to DCRA	-	(407)	(407)	(407)	(407)
Office of Contracting and Procurement Surplus Property Division Initiative	-	350	350	350	350
Expanded Food Inspection Program at DOH	-	800	800	800	800
Automated Traffic Enforcement Revenue Initiatives	-	31,731	51,676	49,092	46,637
Safety Based Traffic Enforcement Amendments	-	11,248	10,685	10,151	9,644
Fees for the Renewal of a Public Vehicle Operator's Identification License Fully Diverted to the Taxicab Commission	-	(700)	(700)	(700)	(700)
USDOT PILOT Funds to Paygo Capital	5,330	270	270	270	270
Expand the Parking Enforcement Management Administration	-	2,942	4,492	4,267	4,054
Expand the Traffic Control Officer Program	-	503	705	659	616
Increase Street Sweeping Fines	-	972	923	878	833
Conversion of Paygo to Local	-	921	-	-	-
Transfer from Local to Boxing and Wrestling Commission SPR Fund	-	(100)	-	-	-
Local Fund Revenue With Policy Proposals	6,127,224	6,262,593	6,444,754	6,620,173	6,786,106

Table 4-13 (cont.)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2013-2017

(Dollars in Thousands)

Revenue Source	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Dedicated Revenue	268,941	281,936	274,945	282,437	293,030
plus Dedicated Revenue Policy Proposals	-	12,835	-	-	-
DHCF Hospital Provider Fee - Transfer to Dedicated Tax Fund	-	12,835	-	-	-
Dedicated Revenue With Policy Proposals	268,941	294,771	274,945	282,437	293,030
Special Purpose (O-Type) Revenue	458,376	465,206	496,130	477,785	476,773
plus Special Purpose Policy Proposals	314	3,439	5,150	5,161	5,161
Security License Fee Transfer from MPD to DCRA	-	407	407	407	407
Technology Services Support Fund Amendments of 2013	-	830	830	830	830
CCU - Collections for the Delinquent Debt at the UMC Not-for-Profit Hospital	-	320	320	320	320
DHCF Assessment Fund	97	48	53	56	48
District of Columbia Flood Assistance Fund	217	1,305	-	-	-
Expand DC Circulator Routes	-	-	755	763	771
Parking Meters along the National Mall	-	1,200	2,635	2,635	2,635
Conversion of Paygo to Local	-	(921)	-	-	-
Transfer from Local to Boxing and Wrestling Commission SPR Fund	-	100	-	-	-
DDOE Special Energy Assessment Fund Revenue Certification	-	150	150	150	150
Special Purpose Revenue With Policy Proposals	458,690	468,645	501,281	482,946	481,934
All Proposals	(13,469)	51,753	56,945	48,321	42,644
General Fund Revenue with Policy Proposals	6,854,855	7,026,009	7,220,980	7,385,556	7,561,070

Tibetan Community Real Property Tax Exemption and Relief. Exempts real property owned by the International Campaign for Tibet from real property tax.

Bryant Mews Homeowners Association Equitable Real Property Tax Relief. Exempts property located in Square 4112, Lots 858 and 859 from real property for Tax Years 1989 through (and including) 2007, and orders the cancellation of all tax sales of Lots 858 and 859.

Basilica of the National Shrine of the Immaculate Conception Tax Relief. Exempts the property located in Square 3663, Lot 6 from real property taxes.

Jubilee Housing Residential Rental Project Property Tax Exemption. Exempts Lots 62, 63, and 809 in Square 2576 and Lot 818 in Square 2566 from real property taxes as of October 1, 2012.

Sales and use tax changes:

Expanded Compliance through Federal Matching Programs for Sales Tax Filers. The Office of Tax and Revenue expects to collect additional sales tax revenue through expansion of its audit and compliance personnel. The new staff will be deployed to make use of new federal match programs related to sales tax, withholding tax, and non-filers.

Refund from Mandarin Bond Trustee. Monies will be returned to the Local fund because tax increment collections from the Mandarin Hotel TIF area exceed debt service on the bonds. Sales tax revenues dedicated for tax increment financing have been reduced accordingly.

Cancellation of Unissued TIF Debt for Great Streets. Returns to the Local fund sales tax revenue that was previously set aside to support debt service for Great Streets projects. Sales tax revenues dedicated for tax increment financing have been reduced accordingly.

Impose 8 Percent Wholesale Tax on Motor Fuel Consumption. Replaces the District's 23.5 cent per gallon excise tax on motor fuel consumption with an ad valorem tax of 8.0 percent of the wholesale price. The increase in sales/use tax revenue is offset by a corresponding decrease in excise tax revenue. The main difference between an excise tax and an ad valorem tax, is that an excise tax is levied per unit of a sale and revenues depend only on the volume sold, while an ad valorem tax is levied on the value of a sale, and the revenue take depends both on the volume sold and the price at which it is sold.

Cross-Tax Offset – Sales and Use Tax. This is an Office of Tax and Revenue program that will allow the agency to offset taxes due in one type of tax (for example sales tax or corporate income tax) with a potential tax refund in another area (for example individual income tax).

Restaurant Utilities Sales Tax Exemption. This clarification exempts from the gross receipts tax on sales the sales of natural or artificial gas, oil, solid fuel, steam, or electricity used for manufacturing, assembling, processing, refining, or refrigeration of goods for sale or resale when used in a restaurant, including a hotel restaurant.

Reduce General Sales Tax Rate from 6 Percent to 5.75 Percent. Reduces the general sales tax rate on the purchase of general goods in the District from 6 per cent to 5.75 per cent.

Dedicated Funding for the Commission on Arts and Humanities. Dedicates a portion (.25 percent rate) of the general sales tax to the Commission on Arts and Humanities, starting FY 2018. Since this proposal would not take

effect until FY 2018, it is not listed in the table (Table 4-13) showing policy proposals impacting General Fund revenue over the FY 2013 to FY 2017 period.

Smoking Cessation Dedicated Funding. Dedicates 10 percent of the cigarette excise taxes (imposed under D.C. Official Code § 47 2402) to a Smoking Cessation Fund, starting FY 2018. Since this proposal would not take effect until FY 2018, it is not listed in the table (Table 4-13) showing policy proposals impacting General Fund revenue over the FY 2013 to FY 2017 period.

Excise tax changes:

Eliminate 23.5 Cent Excise Tax on Motor Fuel Consumption. Replaces the District's 23.5 cent per gallon excise tax on motor fuel consumption with an ad valorem tax of 8.0 percent of the wholesale price. The increase in sales/use tax revenue is offset by a corresponding decrease in excise tax revenue. The main difference between an excise tax and an ad valorem tax, is that an excise tax is levied per unit of a sale and revenues depend only on the volume sold, while an ad valorem tax is levied on the value of a sale, and the revenue take depends both on the volume sold and the price at which it is sold.

Income tax changes:

Expanded compliance through federal matching programs for income tax filers. The Office of Tax and Revenue expects to collect additional income tax revenue through expansion of its audit and compliance personnel. The new staff will be deployed to make use of new federal match programs related to sales tax, withholding tax, and non-filers.

Programming to enhance Income Tax Match Programs and improve Payment Plan Compliance. This proposal captures the additional revenue the Office of Tax and Revenue is projecting to collect by making IT and programming improvements that will enhance detection of income tax errors or abuse through federal match programs for the calculation of Adjusted Gross Income, Earned Income Tax Credits, and itemized deductions. Programming changes will also facilitate direct debit payment plans for delinquent taxpayers and automate billing for DC income tax liabilities arising from the receipt of IRS revenue agent reports.

Repeal tax on out of state municipal bonds. Repeals the tax on interest income earned on out-of-state municipal bonds purchased after January 1, 2013.

Schedule H Property Tax Relief Reform. This change increases the income threshold for eligibility and the amount of maximum credit for Schedule H benefits. It also allows each tax filer (or filing unit) to apply for the relief rather than limiting applications by household.

Cross-Tax Offset – Income Tax. This is an Office of Tax and Revenue program that will allow the agency to offset taxes due in one type of tax (for example sales tax or corporate income tax) with a potential tax refund in another area (for example individual income tax).

Gross receipts tax changes:

Department of Health Care Finance Hospital Provider Fee. A fee will be assessed on the gross patient receipts of every hospital in the District of Columbia, at approximately a 0.15 percent rate. The funds will be dedicated to the Hospital Provider Fee Fund, which will be used to make Medicaid access payments for the provision of outpatient hospital services effective May 1, 2013.

Deed recordation and transfer tax changes:

King Towers Residential Housing Real Property Tax Exemption. Funds the Bill that provides a deed tax exemption to the Kings Tower project, which was passed subject to appropriations.

Basilica of the National Shrine of the Immaculate Conception Tax Relief. Exempts the property located in Square 3663, Lot 6 from deed recordation and transfer taxes.

Non-tax revenue changes:

Israel Senior Residences Tax Exemption Act. Provides relief from permit fees for the Israel Senior Residences Project.

Reversal of sale of 31-35 K Street. Reduces the projected revenue for FY 2013 by \$20 million. This policy was incorporated into the baseline FY 2013 budget, but is no longer in place.

Security License Fee Transfer from Metropolitan Police Department to Department of Consumer and Regulatory Affairs. Requires the Mayor to deposit all fees from the licensing of security agencies, security officers, special police officers, campus police officers, and private detectives into the Occupations and Professions Licensing Special Account – a DCRA special purpose revenue fund. Under current law, these fees accrue to the general Local fund.

Office of Contracting and Procurement Surplus Property Division Initiative. New OCP initiatives to improve surplus property sales and reuse practices across the District are projected to increase revenue. OCP is also hiring three additional FTEs to expand its current practices across all agencies.

Expanded Food Inspection Program at Department of Health. DOH estimates it will collect additional non-tax revenue by deploying additional food inspectors, who will be hired in FY 2014.

Automated Traffic Enforcement Revenue Initiatives. Expands the use of speeding and other automated traffic enforcement cameras to additional locations already identified by the Metropolitan Police Department.

Safety Based Traffic Enforcement Amendments. Adjusts fines for motor vehicle speeding to match the levels the Mayor proposed in November 2012. It also makes permanent fines for other motor vehicle moving violations such as right turn on red, failure to clear an intersection, and failure to stop and give the right-of-way to a pedestrian in the roadway.

Fees for the Renewal of a Public Vehicle Operator's Identification License Will Be Fully Deposited to the DC Taxicab Commission Fund. Through FY 2013, part of the fees charged for the issuance and renewal of public vehicle operator's identification licenses were deposited in the unrestricted portion of the Local fund. Starting in FY 2014, all such fees will be deposited into the District of Columbia Taxicab Commission Fund.

USDOT (Anacostia Waterfront) PILOT Funds to Paygo Capital. Makes funds currently with the bond trustee, and projected to accumulate with the bond trustee, available to the Paygo capital account for additional projects in the Anacostia Waterfront area. Such funds partially consist of non-tax revenue in FY 2013 due to interest earned on the funds in the account.

Expand the Parking Enforcement Management Administration. Expands the Parking Enforcement Management Administration within the Department of Public Works by 30 officers. These officers are responsible for enforcing metered, unmetered, and residential curbside parking regulations across the District.

Expand the Traffic Control Officer Program. Expands the Traffic Control Officer Program within the District Department of Transportation by 10 officers. Traffic control officers facilitate the safe passage of bicycles, motor vehicles, and pedestrians across the District, especially at dangerous intersections, during times of high traffic flows, and special events. Officers are also authorized to issue tickets for curbside parking violations and some motor vehicle moving violations.

Increase Street Sweeping Fines. Increases street sweeping fines from \$30 to \$45 for to any vehicle parking on a street during the hours when street sweeping is planned.

Conversion of Paygo to Local. In FY 2014, \$921,000 is to be converted from Paygo to the Local fund.

Transfer from Local to Boxing and Wrestling Commission Special Purpose Revenue Fund. In FY 2014, \$100,000 is to be transferred from the Local fund to the Department of Consumer and Regulatory Affairs' Boxing and Wrestling Commission Special Purpose Revenue Fund.

Dedicated revenue changes:

Department of Health Care Finance Hospital Provider Fee. A fee will be assessed on the gross patient receipts of every hospital in the District of Columbia, at approximately a 0.15 percent rate. The funds will be dedicated to the Hospital Provider Fee Fund, which will be used to make Medicaid access payments for the provision of outpatient hospital services effective May 1, 2013.

Cancellation of unissued TIF debt for Downtown Retail Priority Area. Makes the necessary adjustments to sales tax revenues dedicated for tax increment financing to reflect the provision cancelling remaining unused TIF debt authority for the Downtown Retail Priority Area TIF program.

Special purpose fund revenue changes:

Security License Fee Transfer from MPD to DCRA. Requires the Mayor to deposit all fees from the licensing of security agencies, security officers, special police officers, campus police officers, and private detectives into the Occupations and Professions Licensing Special Account – a DCRA special purpose revenue fund. Under current law, these fees accrue to the general Local fund.

Technology Infrastructure Services Support Fund. Broadens the allowable sources for and uses of the Fund by expanding the list of services the Office of the Chief Technology Officer (OCTO) can provide to independent and federal agencies.

Delinquent Debt Recovery for the Not-for-Profit Hospital Corporation. Allows the District's Central Collection Unit to recover delinquent debt on behalf of the Hospital. All collected funds, net of costs of collection will be transferred to the Hospital's special purpose fund.

Department of Healthcare Finance Assessment Fund. Provides the authority to DHCF to assess user fees and enrollment fees. The provider application fee (\$537 in FY 2013) will increase by approximately 2.7 percent per year.

DC Flood Assistance Fund. The District of Columbia Flood Assistance Fund Amendment Act of 2012 required the Mayor to establish a flood assistance program to provide financial assistance for District property owners and renters for damage resulting from sewer-line backups. The Special Purpose Revenue Fund will receive the special assessment imposed on DC Water. The legislation allows DC Water to recover the special assessment from District rate payers through a monthly surcharge.

Expand DC Circulator Routes. The proposal will expand three DC Circulator routes. The first will extend the Union Station to Navy Yard route to service the Southwest Waterfront Metro Station. The second will extend the Union Station to Georgetown route to service the National Cathedral on Wisconsin Avenue, N.W. The last extension will bring service to the U Street, N.W. and Howard University neighborhood from the Rosslyn to Georgetown to Dupont Circle route.

Install Parking meters along the National Mall. DDOT expects over 1,000 new metered parking spaces will be installed along the National Mall in FY 2014. Revenues will be dedicated to offset costs related to the operation of a planned new DC Circulator route along the National Mall.

Conversion of Paygo to Local. In FY 2014, \$921,000 is to be converted from Paygo to the Local fund.

Transfer from Local to Boxing and Wrestling Commission Special Purpose Revenue Fund. In FY 2014, \$100,000 is to be transferred from the Local fund to the Department of Consumer and Regulatory Affairs' Boxing and Wrestling Commission Special Purpose Revenue Fund.

District Department of the Environment Special Energy Assessment Fund. The Energy Efficiency Financing Act of 2010 established a program to make loans to District property owners for the initial installation of energy efficiency and renewable energy retrofits. Participating property owners will repay their loans through a special assessment on their properties. The special assessment repayments will be deposited in a Special Energy Assessment Fund, which the Act established.

Additional Information on D.C. Revenues

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

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

Table 4-14

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2012-2017

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Real Property	6.2%	3.7%	4.1%	2.5%	2.5%	2.4%
<i>Transfer to TIF/Pilot</i>	5.5%	-16.7%	71.9%	-2.1%	-9.7%	8.3%
Real Property (net)	6.2%	4.1%	3.1%	2.6%	2.8%	2.3%
Personal Property	5.8%	2.7%	2.9%	1.0%	1.0%	1.0%
Public Space Rental	-1.4%	-1.6%	-0.5%	-0.5%	0.0%	0.0%
<i>Transfer to DDOT Enterprise Fund</i>	-100.0%					
Public Space Rental (net)		-1.6%	-2.1%	-0.5%	0.0%	0.0%
Total Property (net)	8.3%	3.9%	3.0%	2.5%	2.7%	2.2%
General Sales	9.5%	4.0%	3.0%	3.3%	4.0%	4.0%
<i>Transfer to Convention Center</i>	3.2%	7.4%	3.0%	3.3%	4.0%	4.0%
<i>Transfer to TIF</i>	-51.0%	6.1%	22.8%	41.7%	-0.7%	5.3%
<i>Transfer to Ballpark Fund</i>	32.4%	-15.3%	0.9%	1.9%	2.4%	2.8%
<i>Transfer to Healthy DC Fund</i>				0.0%	0.0%	99.5%
<i>Transfer to WMATA (parking tax)</i>		4.5%	3.0%	3.3%	4.0%	4.0%
<i>Transfer to Healthy Schools</i>		0.0%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to ABRA</i>		0.0%	154.3%	0.0%	0.0%	0.0%
General Sales (net)	10.0%	3.8%	2.4%	2.2%	4.2%	3.9%
Alcohol	-8.2%	9.0%	-2.0%	-2.0%	-2.0%	-2.0%
Cigarette	3.5%	7.5%	-0.2%	-0.8%	-0.8%	-0.6%
Motor Vehicle	3.3%	3.3%	-1.0%	-1.0%	0.0%	0.0%
Motor Fuel Tax	-24.1%	-3.4%	-1.0%	-1.0%	0.0%	0.0%
<i>Transfer to Highway Trust Fund</i>	-24.1%	-3.4%	-1.0%	-1.0%	0.0%	0.0%
Total Sales (net)	9.3%	3.9%	2.2%	1.9%	3.8%	3.6%
Individual Income	15.0%	8.8%	1.3%	3.3%	2.8%	3.4%
Corporate Franchise	40.1%	1.0%	0.1%	1.0%	3.4%	3.9%
Unincorporated Business Franchise	13.6%	0.5%	4.0%	4.7%	4.6%	4.4%
Total Income	18.1%	6.9%	1.3%	3.1%	3.0%	3.5%
Public Utility	-6.7%	9.2%	0.1%	0.3%	0.2%	1.0%
<i>Transfer to Ballpark Fund</i>	-4.4%	13.1%	0.1%	0.3%	0.2%	1.0%
Public Utility (net)	-6.8%	9.0%	0.1%	0.3%	0.2%	1.0%
Toll Telecommunications	-3.6%	2.5%	2.0%	3.0%	3.5%	3.5%
<i>Transfer to Ballpark Fund</i>	-6.4%	2.5%	2.0%	3.0%	3.5%	3.5%
Toll Telecommunications (net)	-3.5%	2.5%	2.0%	3.0%	3.5%	3.5%
Insurance Premiums	24.7%	-2.3%	5.9%	0.0%	-5.6%	0.0%
<i>Transfer to Healthy DC Fund</i>	35.7%	-14.9%	17.2%	0.0%	-5.9%	0.0%
Insurance Premiums (net)	18.6%	5.8%	0.0%	0.0%	-5.4%	0.0%
Healthcare Provider Tax	-0.9%	5.9%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Nursing Facility Quality of Care Fund</i>	-0.9%	5.9%	0.0%	0.0%	0.0%	0.0%

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Table 4-14 (continued)

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2012-2017

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Ballpark Fee	-4.2%	-21.3%	0.5%	3.2%	0.3%	4.3%
<i>Transfer to Ballpark Fund</i>	-4.2%	-21.3%	0.5%	3.2%	0.3%	4.3%
Hospital Bed Tax	74.9%	-1.2%	-3.1%	-100.0%		
<i>Transfer to Hospital Fund</i>	74.9%	-1.2%	-3.1%	-100.0%		
ICF-MR Assessment	-19.5%	307.3%	26.4%	0.0%	0.0%	0.0%
<i>Transfer to Stevie Sellows</i>	-19.5%	307.3%	26.4%	0.0%	0.0%	0.0%
HMSC Contribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Healthy DC Fund</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Gross Receipts (net)	-1.4%	6.8%	0.5%	0.8%	-0.2%	1.4%
Estate	18.1%	-61.2%	0.0%	0.0%	0.0%	0.0%
Deed Recordation	-0.7%	8.6%	4.3%	12.5%	11.8%	6.7%
<i>Transfer to HPTF</i>	-0.7%	8.6%	4.3%	12.5%	11.8%	6.7%
Deed Recordation (net)	-0.7%	8.6%	4.3%	12.5%	11.8%	6.8%
Deed Transfer	-7.7%	0.5%	3.3%	7.9%	5.1%	4.2%
<i>Transfer to HPTF</i>	16.2%	0.5%	3.3%	7.9%	5.1%	4.2%
Deed Transfer (net)	-11.0%	0.5%	3.3%	7.9%	5.1%	4.2%
Co-op Recordation		-15.3%	1.0%	1.0%	1.0%	1.0%
Economic Interests	45.8%	-72.9%	1.0%	1.0%	0.5%	0.5%
Total Other Taxes (net)	4.1%	-18.1%	3.3%	9.0%	7.8%	5.0%
TOTAL TAXES NET OF DEDICATED TAXES	11.0%	3.6%	2.1%	2.9%	3.2%	3.1%
Licenses and Permits	2.2%	-10.4%	-4.7%	2.0%	-2.1%	0.0%
Fines and Forfeits	43.8%	3.6%	-4.1%	-2.6%	-2.6%	-2.5%
Charges for Services	-2.4%	-7.9%	2.4%	-1.8%	-0.9%	-3.3%
Miscellaneous	-19.2%	-7.5%	-23.5%	0.9%	1.1%	-13.0%
TOTAL NON-TAX	6.5%	-3.6%	-8.0%	-1.0%	-1.4%	-4.5%
Lottery	6.8%	-4.9%	0.4%	5.1%	1.9%	1.5%
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	10.6%	3.0%	1.4%	2.7%	2.9%	2.6%

Table 4-15

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Real Property	106,945	67,798	77,711	49,407	49,951	49,075
<i>Transfer to TIF/Pilot</i>	1,685	(5,375)	19,308	(970)	(4,388)	3,396
Real Property (net)	105,260	73,173	58,403	50,377	54,339	45,679
Personal Property	3,038	1,477	1,659	589	594	601
Public Space Rental	(474)	(506)	(160)	(159)	-	-
<i>Transfer to DDOT Enterprise Fund</i>	(32,980)	-	500	-	-	-
Public Space Rental (net)	32,506	(506)	(660)	(159)	-	-
Total Property (net)	143,896	74,144	59,402	50,807	54,933	46,280
General Sales	96,143	44,441	34,664	38,996	48,620	50,500
<i>Transfer to Convention Center</i>	3,097	7,523	3,258	3,666	4,570	4,747
<i>Transfer to TIF</i>	(23,130)	1,360	5,388	12,106	(293)	2,170
<i>Transfer to Ballpark Fund</i>	3,080	(1,929)	96	204	263	315
<i>Transfer to Healthy DC Fund</i>	-	214	214	-	-	426
<i>Transfer to WMATA (parking tax)</i>	56,395	2,535	1,768	1,988	2,480	2,576
<i>Transfer to Healthy Schools</i>	4,266	-	-	-	-	-
<i>Transfer to ABRA</i>	460	-	710	-	-	-
General Sales (net)	83,184	34,738	23,230	21,032	41,600	40,266
Alcohol	(464)	464	(113)	(110)	(108)	(106)
Cigarette	1,198	2,662	(64)	(305)	(303)	(222)
Motor Vehicle	1,422	1,452	(455)	(450)	-	-
Motor Fuel Tax	(7,223)	(778)	(220)	(218)	-	-
<i>Transfer to Highway Trust Fund</i>	(7,223)	(778)	(220)	(218)	-	-
Total Sales (net)	85,340	39,316	22,598	20,167	41,189	39,939
Individual Income	194,096	130,882	20,484	53,946	47,396	59,167
Corporate Franchise	86,644	3,029	238	3,158	10,380	12,318
Unincorporated Business Franchise	19,568	815	6,593	7,983	8,200	8,292
Total Income	300,308	134,726	27,315	65,087	65,976	79,777
Public Utility	(9,977)	12,919	137	418	331	1,484
<i>Transfer to Ballpark Fund</i>	(388)	1,111	9	26	21	94
Public Utility (net)	(9,589)	11,808	128	392	310	1,390
Toll Telecommunications	(2,216)	1,461	1,202	1,838	2,208	2,286
<i>Transfer to Ballpark Fund</i>	(153)	55	46	69	84	87
Toll Telecommunications (net)	(2,063)	1,406	1,156	1,769	2,124	2,199
Insurance Premiums	17,256	(1,994)	5,000	-	(5,000)	-
<i>Transfer to Healthy DC Fund</i>	8,961	(5,062)	5,000	-	(2,000)	-
Insurance Premiums (net)	8,295	3,068	-	-	(3,000)	-
Healthcare Provider Tax	(117)	792	-	-	-	-
<i>Transfer to Nursing Facility Quality of Care Fund</i>	(117)	792	-	-	-	-
Ballpark Fee	(1,401)	(6,785)	126	808	66	1,123
<i>Transfer to Ballpark Fund</i>	(1,401)	(6,785)	126	808	66	1,123

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Table 4-15 (cont)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Hospital Bed Tax	6,750	(196)	(482)	(15,080)	-	-
Transfer to Hospital Fund	6,750	(196)	(482)	(15,080)	-	-
ICF-MR Assessment	(244)	3,104	1,088	-	-	-
Transfer to Stevie Sellows	(244)	3,104	1,088	-	-	-
HMSC Contribution	-	-	-	-	-	-
Transfer to Healthy DC Fund	-	-	-	-	-	-
Total Gross Receipts (net)	(3,357)	16,282	1,284	2,161	(566)	3,592
Estate	15,766	(62,996)	-	-	-	-
Deed Recordation	(1,179)	14,016	7,629	23,129	24,564	15,709
Transfer to HPTF	(177)	2,102	1,145	3,469	3,685	2,356
Deed Recordation (net)	(1,002)	11,914	6,484	19,660	20,879	13,353
Deed Transfer	(10,195)	569	4,029	9,963	6,940	6,006
Transfer to HPTF	2,536	86	604	1,494	1,041	901
Deed Transfer (net)	(12,731)	483	3,425	8,469	5,899	5,105
Co-op Recordation	5,873	(901)	50	50	51	51
Economic Interests	6,830	(15,840)	59	59	31	30
Total Other Taxes (net)	14,736	(67,340)	10,018	28,238	26,860	18,539
TOTAL TAXES NET OF DEDICATED TAXES	540,923	197,128	120,617	166,460	188,392	188,127
Licenses and Permits	1,697	(8,081)	(3,244)	1,338	(1,410)	-
Fines and Forfeits	55,352	6,473	(7,800)	(4,712)	(4,479)	(4,254)
Charges for Services	(1,817)	(5,795)	1,659	(1,240)	(649)	(2,255)
Miscellaneous	(27,898)	(8,826)	(25,404)	754	899	(11,008)
TOTAL NON-TAX	27,334	(16,229)	(34,789)	(3,860)	(5,639)	(17,517)
Lottery	4,229	(3,229)	280	3,245	1,300	1,000
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	572,486	177,670	86,108	165,845	184,053	171,610

Table 4-16

General Purpose Non-Tax Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
BUSINESS LICENSES AND PERMITS								
3001	DISB	INSURANCE LICENSE	10,686	12,000	11,000	12,000	11,000	11,000
3002	Pub Svc Comm.	PSC LICENSE	19	12	12	12	12	12
3006	Taxicab Comm.	HACKERS LICENSE	593	650	650	650	650	650
3010	Taxicab Comm.	OTHER BUSINESS LICENSE	95	90	90	90	90	90
3012	DCRA	BUILDING STRUCTURES & EQUIPMENT	21,376	17,500	17,500	17,500	17,500	17,500
3013	DCRA	CERTIFICATE OF OCCUPANCY	331	350	350	350	350	350
3014	DCRA	REFRIGERATION & PLUMBING PERMIT	3,491	2,500	2,500	2,500	2,500	2,500
3015	DCRA	ELECTRICAL PERMIT	2,595	2,000	2,000	2,000	2,000	2,000
3017	ABC	ALCOHOLIC BEVERAGE LICENSE	0	250	250	250	250	250
3021	OCFO	VENDOR FEES	708	500	500	500	500	500
3023	DMH	OTHER LICENSE FEES	7	8	9	8	9	9
3041	DMV	CHARTERED BUS TRIP PERMIT	2	3	3	3	3	3
3053	DMV	DEALER REGISTRATION APPLICATION FEE	1	3	3	3	3	3
6035	DCRA	ENHANCED SURVEYOR FUNCTION	0	400	400	400	0	0
	DCRA	OTHER PERMITS	2,071	728	728	728	728	728
TOTAL BUSINESS LICENSES AND PERMITS			41,975	36,994	35,995	36,994	35,595	35,595
NONBUSINESS LICENSES AND PERMITS								
3100	Taxicab Comm.	HACK & LIMO LICENSES TEST	0	0	0	0	0	0
3100	DMV	DRIVERS LICENSE	5,216	3,750	4,000	4,000	4,000	4,000
3105	DMV	CANCEL ROAD TEST FEE	24	35	35	35	35	35
3106	DMV	CHANGE OF ADDRESS FEE	29	7	7	7	7	7
	DMV	DRIVER'S LICENSE-KNOWLEDGE TEST	374	140	140	140	140	140
	DMV	DRIVER'S LICENSE-ROAD TEST	81	30	30	30	30	30
3120	MPD	BOAT REGISTRATION	143	150	150	150	150	150
3140	DMV	RECIPROCITY PERMIT	612	530	530	530	530	530
3144	DMV	DIGIT CERTIFICATE FEE	3	4	4	4	4	4
3145	DMV	PERSONALIZED TAGS	(21)	65	65	70	70	70
3147	DMV	DCTC ISSUANCES	506	655	655	655	655	655
3148	DMV	TEMPORARY TAGS	9	12	13	13	13	13
3149	DMV	TRANSFER OF TAGS	37	48	50	50	50	50
3150	DMV	VEHICLE REGISTRATION	28,649	27,175	24,677	25,011	25,000	25,000
3150	DMV	ASSOCIATED FEE FOR ONE YEAR	33	35	35	35	35	35
3153	DMV	OUT OF STATE REGISTRATION FEE	22	0	0	0	0	0
3153	DMV	RECORD SEARCHES	19	1	1	1	1	1
3161	DMV	ASSOCIATED FEE FOR THIRTY (30) DAYS	6	5	5	5	5	5
TOTAL NONBUSINESS LICENSES AND PERMITS			35,742	32,642	30,397	30,736	30,725	30,725
TOTAL LICENSES AND PERMITS			77,717	69,636	66,392	67,730	66,320	66,320

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Table 4-16 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
FINES AND FORFEITURES								
5000	Taxicab Comm.	HACKERS FINES	70	80	80	80	80	80
5010	MPD	AUTOMATED ENFORCEMENT	85,188	104,616	93,696	89,012	84,561	80,333
5010	DMV/DPW	TRAFFIC FINES RSC 1501	93,575	82,450	85,570	85,542	85,514	85,488
5020	DPW	SALE OF ABANDONED PROPERTY	38	25	25	25	25	25
5030	DPW	BOOTING FEES	175	170	170	170	170	170
5040	DPW	TOWING FEES-RSC 1505	180	160	160	160	160	160
5050	DPW	IMPOUNDMENT FEES-RSC 1506	278	265	265	265	265	265
5060	DISB	FINES AND FORFEITURES-OTHER	1,526	110	110	110	110	110
5060	ABC	FINES AND FORFEITURES-OTHER	573	200	200	200	200	200
TOTAL FINES AND FORFEITURES			181,603	188,076	180,276	175,564	171,085	166,831
MISCELLANEOUS								
5300	WASA	WASA - P.I.L.O.T.	12,010	12,414	12,414	12,414	12,414	12,414
5600	Various	INTEREST INCOME	17	2,500	2,500	3,000	4,000	4,000
5700	OCFO	UNCLAIMED PROPERTY	30,047	28,000	27,000	27,000	27,000	27,000
6103	Various	REIMBURSEMENTS	39	0	0	0	0	0
6106	Various	OTHER REVENUES	75,011	45,384	40,980	41,234	41,133	30,125
	Various	SURPLUS PROPERTY		20,000	0	0	0	0
TOTAL MISCELLANEOUS			117,124	108,298	82,894	83,648	84,547	73,539
CHARGES FOR SERVICES								
3200	Pub Svc Comm.	TELECO REGISTRATION	0	5	6	6	6	6
3201	DCRA	HOME OCCUPATION LICENSE	45	50	50	50	50	50
3202	DCRA	BOILER INSPECTION PERMITS	89	100	100	100	100	100
3204	DCRA	ELEVATOR INSPECTION	403	350	300	300	300	300
3206	MPD	FINGERPRINTS, PHOTOS	382	400	400	400	400	400
3207	Various	OTHER SERVICE CHARGES	2,954	4,173	4,173	4,423	4,423	4,423
3208	Various	REPRODUCTION OF REPORTS	3,069	2,850	2,800	2,800	2,800	2,800
3209	FEMS	EMERGENCY AMBULANCE FEES	17,361	22,000	22,000	22,000	22,000	22,000
3210	OCFO	TAX CERTIFICATES	146	86	86	86	86	86
3210	MPD	TRANSCRIPT OF RECORDS	246	250	250	250	250	250
3211	MPD	FIREARM USER FEE	435	400	400	400	400	400
3214	DMV	MOTOR VEHICLE INSPECTION	424	0	0	0	0	0
3215	DMV	VEHICLE TITLES RSC 1259	1,779	2,000	2,000	2,000	2,000	2,000
3219	DCRA	WHARVES AND MARKETS	359	300	300	300	300	300
3220	DCRA	SURVEYOR FEES	0	30	30	30	30	30
3221	OCFO	DEED RECORDATION FEES	7,090	5,000	5,000	5,000	5,000	5,000
3221	DMV	RECORDATION FEE (RSC 1275)	470	490	500	500	500	500
3222	DCRA	CORP RECORDATION	12,578	10,000	11,500	10,500	10,000	10,000

(Continued on next page)

Table 4-16 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
3223	DMV	PARKING FEES/PERMITS RSC 1314	3,852	1,750	2,000	2,000	2,000	2,000
3227	DCRA	COND/COOP CERTIFICATE	3	2	2	2	2	2
3237	DMV	BUSINESS-INSURANCE LAPSE FEES	2	6	6	6	6	6
3232	Off of Cable TV	CABLE TV FRANCHISE FEE	1,016	0	0	0	0	0
3320	DCRA	MODIFICATION AND VARIANCE REQUESTS	41	0	0	0	0	0
3310	DISB	INVESTMENT ADVISORS ACT	0	450	450	450	450	450
3234	Various	OTHER SERVICE CHARGES-OTHER	21,051	17,308	17,306	16,816	16,667	14,412
TOTAL CHARGES FOR SERVICES			73,795	68,000	69,659	68,419	67,770	65,515
TOTAL NON TAX REVENUE			450,239	434,010	399,221	395,361	389,722	372,205

Table 4-17

Dedicated Tax Revenue Funds, by Source of Revenue: June 2013 Certifications

	FY 2012														
	End of Year Fund Balance	FY 2013		FY 2013		FY 2014		FY 2014		FY 2015		FY 2016		FY 2017	
		Certified Revenues	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	Certified Revenues
TOTAL DEDICATED TAX REVENUE	405,362,000	405,362,000	5,000,000	410,362,000	443,920,000	3,537,854	447,457,854	451,482,000	457,011,000	475,202,000	475,202,000	475,202,000	475,202,000	475,202,000	
Convention Center Fund (EZ0 0110)	0	108,616,000	0	108,616,000	111,874,000	0	111,874,000	115,540,000	120,110,000	124,857,000	124,857,000	124,857,000	124,857,000	124,857,000	
Sales Tax		108,616,000			111,874,000			115,540,000	120,110,000	124,857,000	124,857,000	124,857,000	124,857,000	124,857,000	
Healthy Schools Fund (GD0 0111)	4,021,945	4,266,000	0	4,266,000	4,266,000	17,085	4,263,085	4,266,000	4,266,000	4,266,000	4,266,000	4,266,000	4,266,000	4,266,000	
Sales Tax		4,266,000			4,266,000			4,266,000	4,266,000	4,266,000	4,266,000	4,266,000	4,266,000	4,266,000	
New Communities - Repayment of Revenue Bonds (D70 0110)	0	6,664,877	0	6,664,877	7,823,585	0	7,823,585	10,476,689	12,919,276	15,762,739	15,762,739	15,762,739	15,762,739	15,762,739	
Deed Recordation Tax		3,947,980			4,652,613			6,335,398	8,002,057	9,852,802	9,852,802	9,852,802	9,852,802	9,852,802	
Deed Transfer Tax		2,716,897			3,170,972			4,141,291	4,917,219	5,909,937	5,909,937	5,909,937	5,909,937	5,909,937	
Nursing Facility Quality of Care Fund (HT0 0110)	2,660,923	14,114,000	0	14,114,000	14,114,000	0	14,114,000	14,114,000	14,114,000	14,114,000	14,114,000	14,114,000	14,114,000	14,114,000	
Healthcare Provider Tax		14,114,000			14,114,000			14,114,000	14,114,000	14,114,000	14,114,000	14,114,000	14,114,000	14,114,000	
Healthy DC Fund (HT0 0111)	12,977,958	34,214,000	5,000,000	39,214,000	39,428,000	3,520,769	42,948,769	39,428,000	37,428,000	37,854,000	37,854,000	37,854,000	37,854,000	37,854,000	
Sales Tax		214,000			428,000			428,000	428,000	854,000	854,000	854,000	854,000	854,000	
Insurance Premiums Tax		29,000,000			34,000,000			34,000,000	32,000,000	32,000,000	32,000,000	32,000,000	32,000,000	32,000,000	
HMSC Contribution		5,000,000			5,000,000			5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	
Stevie Sellows Quality Improvement Fund (HT0 0112)	2,264,623	4,114,000	0	4,114,000	5,202,000	0	5,202,000	5,202,000	5,202,000	5,202,000	5,202,000	5,202,000	5,202,000	5,202,000	
ICF-MR Assessment		4,114,000			5,202,000			5,202,000	5,202,000	5,202,000	5,202,000	5,202,000	5,202,000	5,202,000	

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Table 4-17 (cont.)

Dedicated Tax Revenue Funds, by Source of Revenue: June 2013 Certifications

	FY 2012		FY 2013		FY 2013		FY 2013		FY 2014		FY 2014		FY 2015		FY 2016		FY 2017	
	End of Year Fund Balance	FY 2012 Certified Revenues	FY 2013 Certified Balance Use	FY 2013 Certified Revenues	FY 2013 Certified Balance Use	FY 2013 Certified Revenues	FY 2014 Certified Balance Use	FY 2014 Certified Revenues	FY 2014 Certified Balance Use	FY 2014 Certified Revenues	FY 2015 Certified Revenues	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2017 Certified Revenues	FY 2017 Certified Revenues	FY 2017 Certified Revenues
Hospital Fund (HTO 0114)	564,187	15,562,000	0	15,562,000	15,080,000	0	15,080,000	0	15,080,000	0	0	0	0	0	0	0	0	0
Hospital Bed Tax		15,562,000			15,080,000													
DDOT Enterprise Fund (KAO 0111)	0	0	0	0	500,000	0	500,000	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Public Space Rental					500,000		500,000		500,000									
WMATA (KEO 0110)	4,208,768	58,930,000	0	58,930,000	60,698,000	0	60,698,000	0	60,698,000	62,686,000	62,686,000	65,166,000	65,166,000	67,742,000	67,742,000	67,742,000	67,742,000	67,742,000
Sales Tax (parking)		58,930,000			60,698,000		60,698,000		60,698,000									
Highway Trust Fund (KZO 0110)	0	22,000,000	0	22,000,000	21,780,000	0	21,780,000	0	21,780,000	21,562,000	21,562,000	21,562,000	21,562,000	21,562,000	21,562,000	21,562,000	21,562,000	21,562,000
Motor Fuel Tax		22,000,000			21,780,000		21,780,000		21,780,000									
ABRA (LOO 0110)	0	460,000	0	460,000	1,170,000	0	1,170,000	0	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000
Sales Tax		460,000			1,170,000		1,170,000		1,170,000									
Neighborhood Investment Fund (EBO 0011)	60,226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Personal Property Tax																		
Sub Total - GENERAL FUND	26,758,630	268,940,877	5,000,000	273,940,877	281,935,585	3,537,854	285,473,439	285,473,439	285,473,439	274,944,689	274,944,689	282,437,276	282,437,276	293,029,739	293,029,739	293,029,739	293,029,739	
Bailpark Fund (BKO 0110)	0	47,683,000	0	47,683,000	47,960,000	0	47,960,000	0	47,960,000	49,067,000	49,067,000	49,501,000	49,501,000	51,120,000	51,120,000	51,120,000	51,120,000	
Sales Tax		10,663,000			10,759,000		10,759,000		10,759,000					11,541,000	11,541,000	11,541,000	11,541,000	
Public Utility Tax		9,620,000			9,629,000		9,629,000		9,629,000					9,770,000	9,770,000	9,770,000	9,770,000	
Toll Telecommunications Tax		2,275,000			2,321,000		2,321,000		2,321,000					2,561,000	2,561,000	2,561,000	2,561,000	
Bailpark Fee		25,125,000			25,251,000		25,251,000		25,251,000					27,248,000	27,248,000	27,248,000	27,248,000	
Housing Production Trust Fund (UZD 0110)	0	38,259,123	0	38,259,123	38,849,415	0	38,849,415	0	38,849,415	41,159,311	41,159,311	43,442,724	43,442,724	43,856,261	43,856,261	43,856,261	43,856,261	
Deed Recordation Tax		22,663,020			23,103,387		23,103,387		23,103,387					27,413,198	27,413,198	27,413,198	27,413,198	
Deed Transfer Tax		15,596,103			15,746,028		15,746,028		15,746,028					16,443,063	16,443,063	16,443,063	16,443,063	
Tax Increment Financing and Pilot (TYO/TXO 0110)	0	50,479,000	0	50,479,000	75,175,000	0	75,175,000	0	75,175,000	86,311,000	86,311,000	81,630,000	81,630,000	87,196,000	87,196,000	87,196,000	87,196,000	
Real Property Tax		26,870,000			46,178,000		46,178,000		46,178,000					44,216,000	44,216,000	44,216,000	44,216,000	
Sales Tax		23,609,000			29,997,000		29,997,000		29,997,000					42,980,000	42,980,000	42,980,000	42,980,000	
Sub Total - ENTERPRISE FUND	0	136,421,123	0	136,421,123	161,984,415	0	161,984,415	0	161,984,415	176,537,311	176,537,311	174,573,724	174,573,724	182,172,261	182,172,261	182,172,261	182,172,261	

Table 4-18: Special Purpose (O-type) Revenue Funds

Table 4-18, 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 2014 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 4-13 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 4-18 reports each fund's available fund balance at the end of FY 2012. 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 2012 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 2012 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2013, 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 2014, 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 2015, FY 2016, and FY 2017. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

A January 2013 D.C. Office of Revenue Analysis report (District of Columbia Special Purpose Revenue Funds Report) describes in some detail the Special Purpose Revenue funds listed in Table 4-18. It is available under "Studies" in the "Reports and Publications" section of the Office of the Chief Financial Officer web site:

<http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/FINAL%20special-purpose%20report%20011713.pdf>.

Special Purpose (O-Type) Revenue Funds, by Source: June 2013 Certifications

	FY 2012		FY 2013		FY 2013		FY 2014		FY 2014		FY 2015		FY 2016		FY 2017	
	End of Year Fund Balance	Certified Revenues	Certified Balance Use	Certified Revenues	Certified Resources	Certified Balance Use	Certified Revenues	Certified Resources	Certified Balance Use	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources	Certified Revenues	Certified Resources
A. Governmental Direction and Support																
Office of Open Government (AG0)	0	60,000	0	60,000	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000
0602 Lobbyist Fund	0	60,000	0	60,000	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Department of General Services (AM0)	216,462	5,335,008	92,462	5,427,470	6,005,000	124,000	6,005,000	2,080,000	0	2,080,000	5,225,000	1,300,000	5,225,000	1,300,000	5,225,000	1,300,000
1150 Utilities Payment for Non-DC Agencies	0	1,300,000	0	1,300,000	2,080,000	0	2,080,000	2,080,000	0	2,080,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
1440 RFK & DC Armory Maintenance Fund	0	3,000,000	0	3,000,000	3,000,000	0	3,000,000	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
1460 Eastern Market Enterprise Fund	216,462	925,000	92,462	1,017,462	925,000	124,000	925,000	925,000	124,000	1,049,000	925,000	925,000	925,000	925,000	925,000	925,000
1500 Facilities Services Fund	0	110,008	0	110,008	0	0	0	0	0	0	0	0	0	0	0	0
Office of Finance and Resource Management (AS0)	0	293,542	0	293,542	0	0	0	0	0	0	0	0	0	0	0	0
1150 Utilities Payment for Non-DC Agencies	0	293,542	0	293,542	0	0	0	0	0	0	0	0	0	0	0	0
Office of the Chief Financial Officer (AT0)	2,915,031	30,260,946	0	30,260,946	24,713,186	0	24,713,186	365,000	0	365,000	23,705,015	365,000	23,724,054	365,000	23,743,304	365,000
0602 Payroll Service Fees	0	365,000	0	365,000	365,000	0	365,000	365,000	0	365,000	365,000	365,000	365,000	365,000	365,000	365,000
0603 Service Contracts	0	2,402,210	0	2,402,210	1,302,210	0	1,302,210	1,302,210	0	1,302,210	1,302,210	1,302,210	1,302,210	1,302,210	1,302,210	1,302,210
0605 Dishonored Check Fees	0	70,000	0	70,000	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
0606 Recorder of Deeds Surcharge	2,915,031	1,675,000	0	1,675,000	1,675,000	0	1,675,000	1,675,000	0	1,675,000	1,691,750	1,708,668	1,725,754	1,725,754	1,725,754	1,725,754
0607 Miscellaneous Revenue	0	10,000	0	10,000	0	0	0	0	0	0	0	0	0	0	0	0
0608 Drug Pre Trust	0	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000
0610 Bank Fees	0	2,600,000	0	2,600,000	4,100,000	0	4,100,000	4,100,000	0	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
0611 Tax Collection Fees	0	12,000,000	0	12,000,000	6,000,000	0	6,000,000	6,000,000	0	6,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
0613 Unclaimed Property Contingency Fund	0	3,500,000	0	3,500,000	3,500,000	0	3,500,000	3,500,000	0	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
0614 Defined Contribution Plan Administration	0	700,000	0	700,000	700,000	0	700,000	700,000	0	700,000	700,000	700,000	700,000	700,000	700,000	700,000
0619 DC Lottery Reimbursement	0	1,246,799	0	1,246,799	1,250,000	0	1,250,000	1,250,000	0	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
0626 Tobacco Fund Reimbursement	0	101,937	0	101,937	130,976	0	130,976	130,976	0	130,976	106,055	108,176	108,176	110,340	110,340	110,340
6115 Central Collections Unit	0	5,580,000	0	5,580,000	5,580,000	0	5,580,000	5,580,000	0	5,580,000	5,580,000	5,580,000	5,580,000	5,580,000	5,580,000	5,580,000
Office of the Secretary (BA0)	0	1,000,000	0	1,000,000	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
1243 Distribution Fees	0	1,000,000	0	1,000,000	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
D.C. Department of Human Resources (BE0)	0	277,688	0	277,688	286,120	0	286,120	174,264	0	174,264	294,600	184,769	303,437	184,769	312,540	190,312
0615 Defined Benefits Retirement Program	0	169,090	0	169,090	174,264	0	174,264	174,264	0	174,264	179,388	184,769	184,769	184,769	184,769	184,769
1555 Reimbursables from Other Governments	0	108,598	0	108,598	111,856	0	111,856	111,856	0	111,856	115,212	118,668	118,668	118,668	118,668	118,668

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Table 4-18 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2013 Certifications

	FY 2012		FY 2013		FY 2013		FY 2013		FY 2014		FY 2014		FY 2015		FY 2016		FY 2017	
	End of		Certified	Balance Use														
	Year Fund	Balance	Revenues	Revenues														
A. Governmental Direction and Support (continued)																		
Office of the Attorney General (CBO)																		
0603	Child Support - TANF/AFDC Collections	5,595,489	2,638,462	0	2,638,462	2,500,000	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
0604	Child Support - TANF/AFDC Collections	5,505,083	2,500,000	0	2,500,000	2,500,000	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
0604	Child Support - Reimbursements & Fees	87,986	25,000	0	25,000	0	0	0	0	0	0	0	0	0	0	0	0	0
0605	Child Support - Interest Income	2,420	1,000	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
0613	Independent Agencies	0	112,462	0	112,462	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of Campaign Finance (CJO)																		
0600	Special Purpose Revenue	15,332	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical Liability Captive INS Agency (RJO)																		
1240	Captive Insurance Fund	134,615	66,093	134,615	200,708	49,000	49,000	0	49,000	49,000	49,000	0	49,000	52,000	55,000	55,000	60,000	60,000
Office of the Chief Technology Officer (TOO)																		
0602	DC NET Services Support	2,619,565	12,220,723	2,518,945	14,739,568	16,432,260	16,432,260	0	16,432,260	19,500,000	19,500,000	21,000,000	21,000,000	19,000,000	19,000,000	21,500,000	21,500,000	21,500,000
1200	SERVUS Program	49,810	1,492,911	0	1,492,911	2,500,000	2,500,000	0	2,500,000	3,000,000	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Sub-total: Governmental Direction and Support																		
		11,496,494	52,152,462	2,745,922	54,898,385	51,045,566	51,045,566	124,000	51,169,566	52,336,615	53,867,491	55,867,491	55,867,491	53,867,491	53,867,491	55,867,491	55,867,491	55,867,491
B. Economic Development and Regulation																		
Office of Planning (BDO)																		
2001	Historic Landmark and Historic District Filing Fees	145,557	128,970	78,782	207,752	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Commission on Arts and Humanities (BXO)																		
0600	Special Purpose Revenue	144,094	100,000	0	100,000	80,000	80,000	144,094	144,094	144,094	144,094	144,094	144,094	80,000	80,000	80,000	80,000	80,000
Department of Employment Services (CFO)																		
0610	Workers' Compensation Special Fund	20,423,325	32,612,720	0	32,612,720	33,088,753	33,088,753	14,529,614	47,618,367	33,088,753	33,088,753	33,088,753	33,088,753	33,088,753	33,088,753	33,088,753	33,088,753	33,088,753
0611	Workers' Compensation Administration Fund	3,407,795	4,500,000	0	4,500,000	4,500,000	4,500,000	0	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
0612	UI Interest/Penalties	11,198,033	16,900,000	0	16,900,000	16,900,000	16,900,000	11,198,033	28,098,033	16,900,000	16,900,000	16,900,000	16,900,000	16,900,000	16,900,000	16,900,000	16,900,000	16,900,000
0624	UI Administrative Assessment	2,004,912	1,388,967	0	1,388,967	1,865,000	1,865,000	1,000,000	2,865,000	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000
		3,812,585	9,823,753	0	9,823,753	9,823,753	9,823,753	2,331,581	12,155,334	9,823,753	9,823,753	9,823,753	9,823,753	9,823,753	9,823,753	9,823,753	9,823,753	9,823,753

(Continued on next page)

Table 4-18 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2013 Certifications

	FY 2012														
	End of Year Fund	FY 2013		FY 2013		FY 2014		FY 2014		FY 2015		FY 2016		FY 2017	
		Balance	Certified Revenues	Certified Fund Balance Use	Certified Revenues										
B. Economic Development and Regulation (continued)	12,599,226	16,586,544	0	16,586,544	0	22,974,750	1,830,550	24,805,300	19,940,000	23,280,000	19,940,000	23,280,000	19,940,000	23,280,000	19,940,000
Dept. of Consumer and Regulatory Affairs (CR0)															
6006 Nuisance Abatement	1,459,627	2,507,565	0	2,507,565	0	4,738,702	0	4,738,702	2,500,000	5,000,000	2,500,000	5,000,000	2,500,000	5,000,000	2,500,000
6008 Real Estate Guarantee and Education Fund	1,048,648	1,310,000	0	1,310,000	0	692,763	0	692,763	1,300,000	700,000	1,300,000	700,000	1,300,000	1,300,000	1,300,000
6009 Real Estate Appraisal Fee	0	70,000	0	70,000	0	147,725	0	147,725	70,000	150,000	70,000	150,000	70,000	70,000	70,000
6010 OPLA - Special Account	1,595,336	2,366,733	0	2,366,733	0	2,929,193	0	2,929,193	2,400,000	3,000,000	2,400,000	3,000,000	2,400,000	3,000,000	2,400,000
6011 Special Events Revolving	0	5,000	0	5,000	0	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
6012 Boxing Commission Revolving Account	0	164,391	0	164,391	0	174,654	0	174,654	165,000	175,000	165,000	175,000	165,000	175,000	165,000
6013 Basic Business License Fund	5,072,791	7,784,220	0	7,784,220	0	10,076,994	1,530,550	11,607,544	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
6020 Board of Engineers Fund	869,819	268,391	0	268,391	0	748,930	0	748,930	300,000	750,000	300,000	750,000	300,000	750,000	300,000
6030 Green Building Fund	1,008,315	701,030	0	701,030	0	1,000,000	300,000	1,300,000	700,000	1,000,000	700,000	1,000,000	700,000	1,000,000	700,000
6040 Corporate Recordation Fund	1,544,689	1,409,214	0	1,409,214	0	2,460,789	0	2,460,789	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Office of Cable Television (CT0)	0	9,700,000	0	9,700,000	0	8,730,827	0	8,730,827	8,835,597	8,941,624	8,835,597	8,941,624	8,835,597	8,941,624	8,941,624
0600 Cable Franchise Fees	0	9,700,000	0	9,700,000	0	8,730,827	0	8,730,827	8,835,597	8,941,624	8,835,597	8,941,624	8,835,597	8,941,624	8,941,624
Dept. of Housing and Community Development (DB0)	3,115,986	7,000,000	0	7,000,000	0	7,500,000	2,130,000	9,630,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
0602 HPAP Repayment	1,246,792	1,000,000	0	1,000,000	0	1,000,000	630,000	1,630,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
0610 DHCD Unified Fund	1,869,195	6,000,000	0	6,000,000	0	6,500,000	1,500,000	8,000,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Public Service Commission (DH0)	1,293,447	10,359,612	0	10,359,612	0	11,611,989	0	11,611,989	11,347,755	11,347,755	11,347,755	11,347,755	11,347,755	11,347,755	11,347,755
0631 Operating - Utility Assessment	1,293,447	10,359,612	0	10,359,612	0	11,611,989	0	11,611,989	11,347,755	11,347,755	11,347,755	11,347,755	11,347,755	11,347,755	11,347,755
Office of the People's Counsel (DJ0)	1,128,309	6,115,878	0	6,115,878	0	6,565,523	0	6,565,523	6,241,975	6,241,975	6,241,975	6,241,975	6,241,975	6,241,975	6,241,975
0631 Advocate for Consumers	1,128,309	6,115,878	0	6,115,878	0	6,565,523	0	6,565,523	6,241,975	6,241,975	6,241,975	6,241,975	6,241,975	6,241,975	6,241,975
Office of the Deputy Mayor for Econ. Develop. (EB0)	41,667,024	13,300,050	3,098,072	16,398,122	10,900,000	10,900,000	9,546,552	20,446,552	10,100,000	10,100,000	10,100,000	10,100,000	10,100,000	10,100,000	6,350,000
0419 H Street NE Retail Priority Area Grant Fund	2,009,433	8,750,000	0	8,750,000	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	1,250,000
0609 Industrial Revenue Bond Program	598,072	2,000,000	598,072	2,598,072	2,800,000	2,800,000	0	2,800,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
0632 AWC & NCR Development (ED Special Acct)	39,059,518	2,550,050	2,500,000	5,050,050	3,100,000	3,100,000	9,546,552	12,646,552	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Business Improvements Districts Transfer (ID0)	0	23,000,000	0	23,000,000	0	23,000,000	0	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000
2003 Business Improvement Districts (BIDS)	0	23,000,000	0	23,000,000	0	23,000,000	0	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000
Alcoholic Beverage Regulation Administration (LO0)	3,383,645	4,000,000	1,000,000	5,000,000	4,000,000	4,000,000	2,395,140	6,395,140	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	5,600,000
6017 ABC - Import and Class License Fees	3,383,645	4,000,000	1,000,000	5,000,000	4,000,000	4,000,000	2,395,140	6,395,140	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	5,600,000

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Table 4-18 (continued)

Special Purpose (0-Type) Revenue Funds, by Source: June 2013 Certifications

	FY 2012											
	End of Year Fund	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues		
B. Economic Development and Regulation (continued)												
Dept. of Insurance, Securities, and Banking (SRB)	11,531,620	22,586,154	716,000	23,302,154	20,699,250	21,299,250	20,116,211	20,818,416	21,442,970			
2100 HMO Assessment	554,700	980,000	100,000	1,080,000	1,154,708	1,254,708	1,168,267	1,203,315	1,239,415			
2200 Insurance Assessment	2,178,183	8,000,000	616,000	8,616,000	8,263,187	8,763,187	8,755,000	9,017,650	9,288,180			
2350 Securities and Banking Fund	0	7,000,000	0	7,000,000	8,898,679	8,898,679	7,725,000	7,956,750	8,195,453			
2800 Captive Insurance	0	2,155,598	0	2,155,598	2,382,676	2,382,676	2,467,944	2,640,701	2,719,922			
2910 Foreclosure Mediation Fund	20,100	105,000	0	105,000	0	0	0	0	0			
2911 Foreclosure Mediation Fund (Temporary)	4,433,081	0	0	0	0	0	0	0	0			
2950 Capital Access Fund	4,345,556	4,345,556	0	4,345,556	0	0	0	0	0			
Office of Motion Picture and Television Develop. (TKO)	0	85,000	0	85,000	95,000	95,000	100,000	100,000	100,000			
0610 Production Support	0	85,000	0	85,000	95,000	95,000	100,000	100,000	100,000			
Sub-total: Economic Development and Regulation	95,432,234	145,574,928	4,892,954	150,467,783	149,271,092	180,472,042	144,400,291	148,548,523	143,683,077			
C. Public Safety and Justice												
Metropolitan Police Department (FAO)	855,755	9,570,000	200,000	9,770,000	7,370,000	7,570,000	7,370,000	7,370,000	7,370,000			
1555 Reimbursable from Other Governments	0	2,500,000	0	2,500,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000			
1614 Miscellaneous	0	6,400,000	0	6,400,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000			
7278 Asset Forfeiture	855,755	670,000	200,000	870,000	670,000	870,000	670,000	670,000	670,000			
Fire and Emergency Medical Services Dept. (FB0)	0	1,525,000	0	1,525,000	1,530,000	1,530,000	1,530,000	1,530,000	1,530,000			
1200 AED Registration Fees	0	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000			
1613 Other Revenue (CPR Training)	0	20,000	0	20,000	25,000	25,000	25,000	25,000	25,000			
6100 Special Events	0	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000			
Department of Corrections (FLO)	2,547,440	22,135,000	50,000	22,185,000	20,950,000	21,150,000	21,200,000	21,200,000	21,020,000			
0600 Corrections Trustee Reimbursement	2,547,440	20,500,000	0	20,500,000	19,500,000	19,500,000	19,500,000	19,500,000	19,500,000			
0601 Concession Income	0	1,500,000	0	1,500,000	1,450,000	1,450,000	1,500,000	1,500,000	1,500,000			
0602 Welfare Account	0	135,000	50,000	185,000	0	200,000	200,000	200,000	20,000			

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Table 4-18 (continued)
Special Purpose (0-Type) Revenue Funds, by Source: June 2013 Certifications

	FY 2012		FY 2013		FY 2013		FY 2014		FY 2014		FY 2015		FY 2016		FY 2017	
	End of Year Fund	Balance	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use
C. Public Safety and Justice (continued)																
Office of the Deputy Mayor for Public Safety and Justice (FOO)																
0620	3,171,326	791,140	1,327,106	2,118,246	250,000	1,327,106	1,577,106	0	0	0	0	0	0	0	0	0
	1,644,104	791,140	373,106	1,164,246	250,000	373,106	623,106	0	0	0	0	0	0	0	0	0
0621	1,527,221	0	954,000	954,000	0	954,000	954,000	0	0	0	0	0	0	0	0	0
Office of Unified Communications (UCO)	10,520,816	12,975,000	0	12,975,000	12,975,000	3,903,080	16,878,080	12,975,000	12,975,000	12,975,000	12,975,000	12,975,000	12,975,000	12,975,000	12,975,000	12,975,000
1630	9,762,368	12,500,000	0	12,500,000	12,500,000	3,903,080	16,403,080	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
1631	758,447	475,000	0	475,000	475,000	0	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000
Sub-total: Public Safety and Justice	17,095,337	46,996,140	1,577,106	48,573,246	43,075,000	5,630,186	48,705,186	43,075,000	43,075,000	43,075,000	43,075,000	43,075,000	43,075,000	43,075,000	42,895,000	42,895,000
D. Public Education System																
District of Columbia Public Library (CEO)																
0104	221,762	506,208	13,792	520,000	520,000	20,000	540,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000
	5,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0140	7,318	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6108	203,697	110,000	10,000	120,000	120,000	20,000	140,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
6150	4,884	396,208	3,792	400,000	400,000	0	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
District of Columbia Public Schools (GAO)	11,738,837	11,909,890	11,738,838	23,648,728	12,064,183	0	12,064,183	12,270,735	12,514,887	12,270,735	12,514,887	12,270,735	12,514,887	12,270,735	12,514,887	12,270,735
0602	1,261,692	982,312	1,261,692	2,244,004	1,035,167	0	1,035,167	1,021,998	1,042,037	1,021,998	1,042,037	1,021,998	1,042,037	1,021,998	1,042,037	1,021,998
0604	0	70,622	0	70,622	43,000	0	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000
0607	0	295,524	0	295,524	302,455	0	302,455	308,504	314,674	308,504	314,674	308,504	314,674	308,504	314,674	314,674
0608	0	708,907	0	708,907	723,085	0	723,085	737,547	752,297	737,547	752,297	737,547	752,297	737,547	752,297	752,297
0609	0	244,539	0	244,539	249,430	0	249,430	254,419	259,507	254,419	259,507	254,419	259,507	254,419	259,507	259,507
0611	0	442,254	0	442,254	451,099	0	451,099	460,121	469,323	460,121	469,323	460,121	469,323	460,121	469,323	469,323
0613	0	53,872	0	53,872	54,950	0	54,950	56,049	57,170	56,049	57,170	56,049	57,170	56,049	57,170	57,170
0621	0	102,000	0	102,000	0	0	0	0	0	0	0	0	0	0	0	0
0633	319,726	500,000	319,726	819,726	524,939	0	524,939	535,438	546,147	535,438	546,147	535,438	546,147	535,438	546,147	546,147
0634	10,157,419	8,509,860	10,157,420	18,667,280	8,680,058	0	8,680,058	8,853,659	9,030,732	8,853,659	9,030,732	8,853,659	9,030,732	8,853,659	9,030,732	9,030,732
Public Charter School Board (GBU)	0	2,903,466	0	2,903,466	3,082,496	0	3,082,496	3,100,000	3,300,000	3,100,000	3,300,000	3,100,000	3,300,000	3,100,000	3,300,000	3,300,000
6632	0	2,903,466	0	2,903,466	3,082,496	0	3,082,496	3,100,000	3,300,000	3,100,000	3,300,000	3,100,000	3,300,000	3,100,000	3,300,000	3,300,000

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Table 4-18 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2013 Certifications

	FY 2012											
	End of Year Fund	FY 2013		FY 2014		FY 2015		FY 2016		FY 2017		
		Balance	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Fund Balance Use	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues	Certified Revenues	
D. Public Education System (continued)												
Office of the State Superintendent of Education (GDO)	5,956,983	178,877	5,667,596	5,846,473	178,877	5,653,166	5,830,043	5,830,043	5,830,043	5,830,043	5,830,043	
0603 State Superintendent of Education Fees	0	135,877	0	135,877	135,877	0	135,877	135,877	135,877	135,877		
0610 Charter School Credit Enhancement Fund	5,938,553	0	5,651,166	5,651,166	0	5,651,166	5,651,166	5,651,166	5,651,166	5,651,166		
0618 Student Residency Verification Fund	18,430	20,000	16,430	36,430	20,000	2,000	20,000	20,000	20,000	20,000		
6007 Site Evaluation	0	23,000	0	23,000	23,000	0	23,000	23,000	23,000	23,000		
Sub-total: Public Education System	17,917,582	15,498,441	17,420,226	32,918,667	15,845,556	5,673,166	21,720,778	22,164,930	22,164,930	22,564,930		
E. Human Support Services												
Department of Parks and Recreation (HAO)	1,191,082	1,798,702	0	1,798,702	2,200,000	0	2,200,000	2,420,000	2,541,000	2,668,050		
0602 Enterprise Fund Account	1,191,082	1,798,702	0	1,798,702	2,200,000	0	2,200,000	2,420,000	2,541,000	2,668,050		
Department of Health (HCO)	7,563,603	11,543,693	0	11,543,693	10,697,692	2,218,589	12,916,281	10,697,692	10,911,646	11,129,879		
0605 SHPDA Fees	1,249,666	479,035	0	479,035	483,000	30,000	513,000	483,000	492,660	502,513		
0632 Pharmacy Protection	1,926,681	1,697,207	0	1,697,207	1,693,933	0	1,693,933	1,693,933	1,727,812	1,762,368		
0633 Radiation Protection	0	114,623	0	114,623	114,375	0	114,375	114,375	116,663	118,996		
0643 Board of Medicine	4,219,852	8,722,000	0	8,722,000	7,811,411	2,188,589	10,000,000	7,811,411	7,967,639	8,126,992		
0655 SHPDA Admission Fee	77,445	441,308	0	441,308	505,453	0	505,453	505,453	515,562	525,873		
0656 EMS Fees	0	59,520	0	59,520	59,520	0	59,520	59,520	60,710	61,925		
0661 ICF/MR Fees and Fines	17,070	30,000	0	30,000	30,000	0	30,000	30,000	30,600	31,212		
0662 Civic Monetary Penalties	72,889	0	0	0	0	0	0	0	0	0		
Department of Health Care Finance (HTO)	911,629	4,441,494	0	4,441,494	4,471,897	0	4,471,897	4,441,494	4,441,494	4,441,494		
0631 Medicaid Collections - 3rd Party Liability	719,801	2,583,103	0	2,583,103	2,597,870	0	2,597,870	2,583,103	2,583,103	2,583,103		
0632 Bill of Rights - Grievance and Appeals	191,829	525,058	0	525,058	540,693	0	540,693	525,058	525,058	525,058		
0633 Medicaid Recovery Audit Contractor	0	1,333,333	0	1,333,333	1,333,333	0	1,333,333	1,333,333	1,333,333	1,333,333		
Department of Human Services (JAO)	631,891	1,326,295	0	1,326,295	1,200,000	630,590	1,830,590	1,200,000	1,200,000	1,200,000		
0603 SSI Payback	631,891	1,116,670	0	1,116,670	1,000,000	630,590	1,630,590	1,000,000	1,000,000	1,000,000		
0613 Food Stamps Collection - Fraud	0	209,625	0	209,625	200,000	0	200,000	200,000	200,000	200,000		
Department on Disabilities Services (JMO)	505,086	7,550,000	0	7,550,000	7,550,000	0	7,550,000	7,550,000	7,550,000	7,550,000		
0610 Vocational Rehab. Service Reimbursement	0	350,000	0	350,000	350,000	0	350,000	350,000	350,000	350,000		
0611 Cost of Care - Non-Medicaid Clients	33,290	3,700,000	0	3,700,000	3,700,000	0	3,700,000	3,700,000	3,700,000	3,700,000		
0616 Randolph Shepherd	471,796	3,500,000	0	3,500,000	3,500,000	0	3,500,000	3,500,000	3,500,000	3,500,000		
Child and Family Services Agency (RLO)	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000		
0601 H.U.M.I.N. - Human Resources. - ES	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000		

(Continued on next page)

Table 4-18 (continued)
Special Purpose (0-Type) Revenue Funds, by Source: June 2013 Certifications

	FY 2012		FY 2013		FY 2013		FY 2013		FY 2014		FY 2014		FY 2015		FY 2016		FY 2017	
	End of	Year Fund	Balance	Certified	Balance Use	Certified	Resources	Certified	Resources	Balance Use	Certified	Resources	Balance Use	Certified	Resources	Balance Use	Certified	Resources
E. Human Support Services (continued)																		
Department of Behavioral Health (RMO)																		
0610		0	3,673,740	0	3,673,740	3,700,000	3,700,000	0	3,700,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
		0	3,373,740	0	3,373,740	3,400,000	3,400,000	0	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
0640		0	300,000	0	300,000	300,000	300,000	0	300,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
		0	300,000	0	300,000	300,000	300,000	0	300,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
		2,652	1,000	0	1,000	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
0600		2,652	1,000	0	1,000	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
		10,805,943	31,534,924	0	31,534,924	31,024,589	31,024,589	2,849,179	33,873,768	31,264,186	31,264,186	31,264,186	31,264,186	31,264,186	31,264,186	31,264,186	31,264,186	31,264,186
		Sub-total: Human Support Services																
F. Public Works																		
Department of Transportation (KA0)																		
6000		3,833,116	19,739,586	2,000,000	21,739,586	25,348,175	25,348,175	0	25,348,175	25,527,952	25,527,952	25,527,952	25,527,952	25,527,952	25,527,952	25,527,952	25,527,952	25,527,952
		0	200,000	0	200,000	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
6030		0	3,576,583	0	3,576,583	3,576,583	3,576,583	0	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583
		0	3,576,583	0	3,576,583	3,576,583	3,576,583	0	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583	3,576,583
6140		93,016	350,000	0	350,000	350,000	350,000	0	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
		93,016	350,000	0	350,000	350,000	350,000	0	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
6425		0	36,000	0	36,000	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	36,000	0	36,000	0	0	0	0	0	0	0	0	0	0	0	0	0
6555		0	320,000	0	320,000	320,000	320,000	0	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000
		0	320,000	0	320,000	320,000	320,000	0	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000
6645		656,467	310,703	0	310,703	300,000	300,000	0	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
		656,467	310,703	0	310,703	300,000	300,000	0	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
6901		2,537,570	2,000,000	2,000,000	4,000,000	3,360,292	3,360,292	0	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292
		2,537,570	2,000,000	2,000,000	4,000,000	3,360,292	3,360,292	0	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292	3,360,292
6902		546,063	4,466,300	0	4,466,300	7,003,220	7,003,220	0	7,003,220	7,182,697	7,182,697	7,182,697	7,182,697	7,182,697	7,182,697	7,182,697	7,182,697	7,182,697
		546,063	4,466,300	0	4,466,300	7,003,220	7,003,220	0	7,003,220	7,182,697	7,182,697	7,182,697	7,182,697	7,182,697	7,182,697	7,182,697	7,182,697	7,182,697
6903		0	5,980,000	0	5,980,000	7,697,000	7,697,000	0	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000
		0	5,980,000	0	5,980,000	7,697,000	7,697,000	0	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000	7,697,000
6905		0	2,500,000	0	2,500,000	2,541,080	2,541,080	0	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080
		0	2,500,000	0	2,500,000	2,541,080	2,541,080	0	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080	2,541,080
		Washington Metropolitan Area Transit Authority (KE0)	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248	4,686,248
0601		4,686,248	30,578,700	4,200,000	34,778,000	30,578,700	30,578,700	4,200,000	34,778,000	30,578,700	30,578,700	30,578,700	30,578,700	30,578,700	30,578,700	30,578,700	30,578,700	30,578,700
		4,686,248	30,578,700	4,200,000	34,778,000	30,578,700	30,578,700	4,200,000	34,778,000	30,578,700	30,578,700	30,578,700	30,578,700	30,578,700	30,578,700	30,578,700	30,578,700	30,578,700
		District Department of the Environment (KG0)	32,052,843	47,475,841	4,505,914	51,981,755	48,025,034	5,135,083	53,160,117	48,053,034								
0602		43,013	152,000	16,812	168,812	133,968	133,968	25,065	159,033	133,968	133,968	133,968	133,968	133,968	133,968	133,968	133,968	133,968
		43,013	152,000	16,812	168,812	133,968	133,968	25,065	159,033	133,968	133,968	133,968	133,968	133,968	133,968	133,968	133,968	133,968
0603		241,845	79,000	42,557	121,557	79,000	79,000	0	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000
		241,845	79,000	42,557	121,557	79,000	79,000	0	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000
0609		378,302	0	41,150	41,150	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0
		378,302	0	41,150	41,150	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0
0634		322,205	584,000	26,000	610,000	610,000	610,000	50,862	660,862	610,000	610,000	610,000	610,000	610,000	610,000	610,000	610,000	610,000
		322,205	584,000	26,000	610,000	610,000	610,000	50,862	660,862	610,000	610,000	610,000	610,000	610,000	610,000	610,000	610,000	610,000
0645		0	1,032,232	0	1,032,232	941,533	941,533	0	941,533	941,533	941,533	941,533	941,533	941,533	941,533	941,533	941,533	941,533
		0	1,032,232	0	1,032,232	941,533	941,533	0	941,533	941,533	941,533	941,533	941,533	941,533	941,533	941,533	941,533	941,533
0646		0	100,000	0	100,000	120,000	120,000	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
		0	100,000	0	100,000	120,000	120,000	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
0654		8,587,650	12,000,000	0	12,000,000	12,500,000	12,500,000	295,530	12,795,530	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
		8,587,650	12,000,000	0	12,000,000	12,500,000	12,500,000	295,530	12,795,530	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
0662		217,446	8,000,000	0	8,000,000	8,045,000	8,045,000	0	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000
		217,446	8,000,000	0	8,000,000	8,045,000	8,045,000	0	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000	8,045,000
0663		8,257,831	150,000	2,475,135	2,625,135	150,000	150,000	1,650,828	1,800,828	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
		8,257,831	150,000	2,475,135	2,625,135	150,000	150,000	1,650,828	1,800,828	150,000	150,000	150,000						

Table 4-18 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2013 Certifications

	FY 2012																		
	End of		FY 2013		FY 2013		FY 2013		FY 2014		FY 2014		FY 2015		FY 2016		FY 2017		
	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	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	
F. Public Works (continued)																			
District Department of the Environment (KG0) (continued)																			
0667	Wetlands Fund	151,316	3,000	116,795	119,795	4,001	34,110	38,111	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001
0670	Anacostia River Clean Up Fund	1,740,986	1,921,956	0	1,921,956	1,922,000	106,598	2,028,598	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000
6201	Economy II	0	133,854	0	133,854	132,526	0	132,526	132,526	132,526	132,526	132,526	132,526	132,526	132,526	132,526	132,526	132,526	132,526
6202	Residential Aid Discount (RAD)	0	78,297	0	78,297	125,526	0	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526
6203	Residential Essential Services (RES)	0	76,484	0	76,484	125,526	0	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526
6204	WASA Utility Discount Program	5,065	104,404	0	104,404	125,526	0	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526	125,526
6400	DC Municipal Aggregation Program	118,447	126,079	0	126,079	126,079	0	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079	126,079
6700	Sustainable Energy Trust Fund	11,967,737	20,572,535	1,787,465	22,360,000	20,500,000	2,922,090	23,422,090	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000	20,500,000
6800	Energy Assistance Trust Fund	20,999	2,362,000	0	2,362,000	2,384,349	0	2,384,349	2,384,349	2,384,349	2,384,349	2,384,349	2,384,349	2,384,349	2,384,349	2,384,349	2,384,349	2,384,349	2,384,349
Department of Public Works (KT0)																			
6000	General "O" Type Revenue Sources	216,064	7,906,181	0	7,906,181	7,780,000	0	7,780,000	7,780,000	7,780,000	7,780,000	7,780,000	7,780,000	7,780,000	7,780,000	7,780,000	7,780,000	7,780,000	7,780,000
6010	Super Can Program	216,064	249,411	0	249,411	230,000	0	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000
6072	District Recycle Program	0	450,000	0	450,000	450,000	0	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
6082	Solid Waste Disposal Fee Fund	0	4,700,000	0	4,700,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
6591	Clean City Fund	0	2,106,770	0	2,106,770	1,700,000	0	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	1,700,000	1,700,000
Department of Motor Vehicles (KV0)																			
6000	General "O" Type Revenue Sources	847,374	9,730,588	0	9,730,588	9,450,000	0	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000
6100	Fee - Out-of-State Vehicle Registration	0	3,400,652	0	3,400,652	4,200,000	0	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
6258	Motor Vehicle Inspection Station	847,374	5,979,936	0	5,979,936	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
D.C. Taxicab Commission (TC0)																			
2100	Justice Department Fingerprints	244,802	1,607,236	186,575	1,793,811	4,000,000	0	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
2200	Taxicab Assessment Act	0	44,714	0	44,714	44,714	0	44,714	44,714	44,714	44,714	44,714	44,714	44,714	44,714	44,714	44,714	44,714	44,714
2400	Public Vehicles for Hire Consumer Service	58,226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total: Public Works																			
		41,880,447	117,038,132	10,892,490	127,930,622	125,181,909	5,135,083	130,316,992	125,181,909	125,181,909	125,181,909	125,181,909	125,181,909	125,181,909	125,181,909	125,181,909	125,181,909	125,181,909	125,181,909
G. Financing and Other																			
DS0 6462	Public Space Rental Fees for Debt Service	0	4,547,000	0	4,547,000	4,728,000	0	4,728,000	4,728,000	4,728,000	4,728,000	4,728,000	4,728,000	4,728,000	4,728,000	4,728,000	4,728,000	4,728,000	4,728,000
PA0 6330	Local Transportation Revenue (ROW) - Paygo	0	30,561,619	0	30,561,619	26,507,555	0	26,507,555	26,507,555	26,507,555	26,507,555	26,507,555	26,507,555	26,507,555	26,507,555	26,507,555	26,507,555	26,507,555	26,507,555
K20 6330	Transfer Dedicated Capital Revenues (ROW)	0	14,472,179	0	14,472,179	18,526,243	0	18,526,243	18,526,243	18,526,243	18,526,243	18,526,243	18,526,243	18,526,243	18,526,243	18,526,243	18,526,243	18,526,243	18,526,243
Sub-total: Financing and Other																			
		0	49,580,798	0	49,580,798	49,761,798	0	49,761,798	49,761,798	49,761,798	49,761,798	49,761,798	49,761,798	49,761,798	49,761,798	49,761,798	49,761,798	49,761,798	49,761,798
District-Wide Total																			
		194,628,036	458,375,826	37,528,599	495,904,425	465,205,510	50,612,564	515,818,074	465,205,510	465,205,510	465,205,510	465,205,510	465,205,510	465,205,510	465,205,510	465,205,510	465,205,510	465,205,510	465,205,510

Summary of Major Taxes in the District of Columbia, Fiscal Year 2014

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2012 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has four property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes</p> <p>Class 2 – commercial property</p> <p>Class 3 – vacant real property</p> <p>Class 4 – blighted real property</p> <p>DC Code Citation: Title 47, Chapters 7-10, 13, 13A</p>	<p>Class 1 = \$0.85 per \$100 of assessed value</p> <p>Note: For Class 1 owner-occupied residential real property, the first \$67,500 of assessed value is exempt from tax.</p> <p>Class 2 = \$1.65 per \$100 for the first \$3 million of assessed value; \$1.85 per \$100 for assessed value more than \$3 million</p> <p>Class 3 = \$5.00 per \$100 of assessed value</p> <p>Class 4 = \$10.00 per \$100 of assessed value</p>	<p>\$1,789,769</p> <p>Amount is net of \$32,245 Tax Increment Financing (TIF) transfer.</p>
PERSONAL PROPERTY TAX	<p>Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures.</p> <p>DC Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Note: The first \$225,000 of taxable value is excluded from tax.</p> <p>Note: Prior to FY 2012 a portion was dedicated to the Neighborhood Investment Fund (NIF).</p>	<p>\$55,734</p>
SALES AND USE TAX	<p>Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District.</p> <p>Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.</p> <p>The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction.</p> <p>DC Code Citation: Title 47, Chapters 20 and 22.</p> <p>Note: Tobacco products other than cigarettes means: (a) Any cigar or roll for smoking, other than a cigarette or premium cigar, made in whole or in part of tobacco; or (b) Any other tobacco or product made primarily from tobacco, other than a cigarette, premium cigar, or pipe tobacco that is intended for consumption by smoking, by chewing, or as snuff.</p>	<p>A five-tier rate structure is presently in effect:</p> <p>6.0% – General rate for tangible personal property and selected services</p> <p>10% – Restaurant meals, liquor for consumption off and on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center.</p> <p>12% – Other tobacco products, including cigars (except premium cigars), roll for smoking made in whole or in part of tobacco, and pipe tobacco that is intended for consumption by smoking, by chewing or as snuff.</p> <p>14.5% – Hotels (transient accommodations)</p> <p>18% – Parking motor vehicles in commercial lots</p> <p>Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations.</p> <p>Note: The 18% parking in commercial lots tax is dedicated to WMATA</p> <p>Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$913,989</p> <p>Amount is net of transfers to: the Convention Center (\$101,093), the Tax Increment Financing (TIF) Fund (\$22,249), the Ballpark Revenue Fund (\$12,592), WMATA (\$56,395), Healthy Schools Fund (\$4,266), ABRA (\$460)</p>

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2012 REVENUE (\$ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into DC by the holder of a wholesaler's license. DC Code Citation: Title 25, Chapter 9	Beer = \$2.79 per 31-gallon barrel Champagne/sparkling wine = \$0.45 per gallon Distilled Spirits = \$1.50 per gallon Light wine (alcohol content 14% or less) = \$0.30 per gallon Heavy wine (alcohol content above 14%) = \$0.40 per gallon	\$5,166
CIGARETTE TAX	Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt. DC Code Citation: Title 47, Chapter 24.	\$0.143 per cigarette (\$2.86 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). \$0.36 per pack surtax in lieu of retail sales tax. \$0.30 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	\$35,603
MOTOR VEHICLE EXCISE TAX	Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers. DC Code Citation: Title 50, Chapter 22.	Based on manufacturer's shipping weight: 6% of fair market value — 3,499 lbs or less 7% of fair market value — 3,500 to 4,999 lbs 8% of fair market value — more than 5,000 lbs.	\$43,986
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. DC Code Citation: Title 47, Chapter 18.	First \$10,000 = 4.0% \$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000 \$40,000 < \$350,000 = \$2,200 + 8.5% of excess above \$40,000 More than \$350,000 = \$28,550 + 8.95% of excess above \$350,000 Note: Excludes Social Security income and maximum \$3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	\$1,490,694
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable income (9.5% base rate plus a 5% surtax on the base rate) \$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million	\$302,924
UNINCORPORATED BUSINESS FRANCHISE TAX	Tax on the net income of unincorporated businesses with gross receipts more than \$12,000. A 30% salary allowance for owners and a \$5,000 exemption are deductible from net income to arrive at taxable income. A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable income (9.5% base rate plus a 5% surtax on the base rate) \$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million	\$162,972

PART A – GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2012 REVENUE (\$ in thousands)
PUBLIC UTILITY TAX	Tax on local television, radio and telephone companies; heating oil utilities; natural gas utilities; and electric distribution utilities. <i>D.C. Code Citation: Title 47, Chapter 25.</i>	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 nonresidential customers are dedicated to the Ballpark Revenue Fund.	\$131,259 Amount is net of \$8,509 Ballpark Revenue Fund transfer.
TOLL TELECOMMUNICATIONS TAX	Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers. <i>D.C. Code Citation: Title 47, Chapter 39.</i>	10% of gross charges – residential 11% of gross charges – nonresidential Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.	\$56,384 Amount is net of \$2,220 Ballpark Revenue Fund transfer.
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. <i>D.C. Code Citation: Title 47, Chapter 26.</i>	2.0% on policy and membership fees and net premium receipts; except 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09). Note: Currently dedicated to the Healthy DC Fund is the 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs.	\$52,932 Amount is net of \$34,062 Healthy DC Fund Transfer.
ESTATE TAX	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. <i>DC Code Citation: Title 47, Chapter 37.</i>	Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.	\$102,996
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. <i>D.C. Code Citation: Title 42, Chapter 11.</i>	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. Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	\$138,884 Amount is net of transfers to: the Housing Production Trust Fund (\$24,509).

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2012 REVENUE (\$ in thousands)
DEED TRANSFER TAX	<p>Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed.</p> <p>D.C. Code Citation: Title 47, Chapter 9.</p>	<p>1.45% of consideration or fair market value</p> <p>Note: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$103,288</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$18,227).</p>
CO-OP RECORDATION	<p>Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax.</p> <p>DC Code Citation: Title 42, Chapter 11.</p>	<p>2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than \$400,000, the rate of the tax is 2.2%.</p>	<p>\$5,873</p>
ECONOMIC INTEREST TAX	<p>This tax is triggered by either one of the following two elements:</p> <p>(1) 80% of the assets of a corporation consist of real property located in the District of Columbia; or</p> <p>(2) More than 50% of the controlling interest of the corporation is being transferred.</p> <p>The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation.</p> <p>DC Code Citation: Title 42, Chapter 11.</p>	<p>2.9% of consideration or fair market value</p>	<p>\$21,735</p>

PART B—OTHER SELECTED REVENUE SOURCES

TAX	DESCRIPTION	RATE	FY 2012 REVENUE (\$ in thousands)
PUBLIC SPACE RENTAL	Tax on the commercial use of publicly owned property between the property line and the street. D.C. Code Citation: Title 10, Chapter 11.	Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank Note: Prior to FY 2012, all revenue from this tax was dedicated to the DC Department of Transportation (DDOT). For FY 2012 and FY 2013, all revenue will go to the Local Fund. After FY 2013, part of Public Space Rental revenue will go to the DDOT Enterprise Fund.	\$32,506
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District. D.C. Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue. Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	\$0 Amount is net of \$13,322 Nursing Facility Quality of Care Fund transfer.
BALLPARK FEE	A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts. D.C. Code Citation: Title 47, Chapter 27B.	Ballpark Fee Schedule: District gross receipts \$5 million - \$8 million = \$5,500 District gross receipts \$8 million - \$12 million = \$10,800 District gross receipts \$12 million - \$16 million = \$14,000 District gross receipts over \$16 million = \$16,500 Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.	\$0 Amount is net of \$31,910 Ballpark Revenue Fund transfer.
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles. DC Code Citation: Title 47, Chapter 23	\$0.235 per gallon Note: All revenue from this tax is dedicated to the Highway Trust Fund.	\$0 Amount is net of \$22,778 Highway Trust Fund transfer.
HOSPITAL BED TAX	An assessment on hospitals operating in the District. DC Code Citation: Title 44, Chapter 6A	\$3,788 per licensed bed for FYs 2012-2014 Note: All revenue from this tax is dedicated to the Hospital Fund.	\$0 Amount is net of \$15,758 transfer to Hospital Fund.
ICF-MR ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for the mentally retarded (ICF-MR) in the District. DC Code Citation: Title 47, Chapter 12D	5.5% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	\$0 Amount is net of \$1,010 transfer to Stevie Sellows.
HMSC CONTRIBUTION	Hospital and medical services corporations (HMSCs) are allowed to make a \$5 million annual payment in lieu of community reinvestment. DC Code Citation: Title 31, Chapter 35	\$5 million annual payment Note: All revenue from this tax is dedicated to the Healthy DC and Health Care Expansion Fund.	\$0 Amount is net of \$5,000 transfer to Healthy DC Fund.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2012