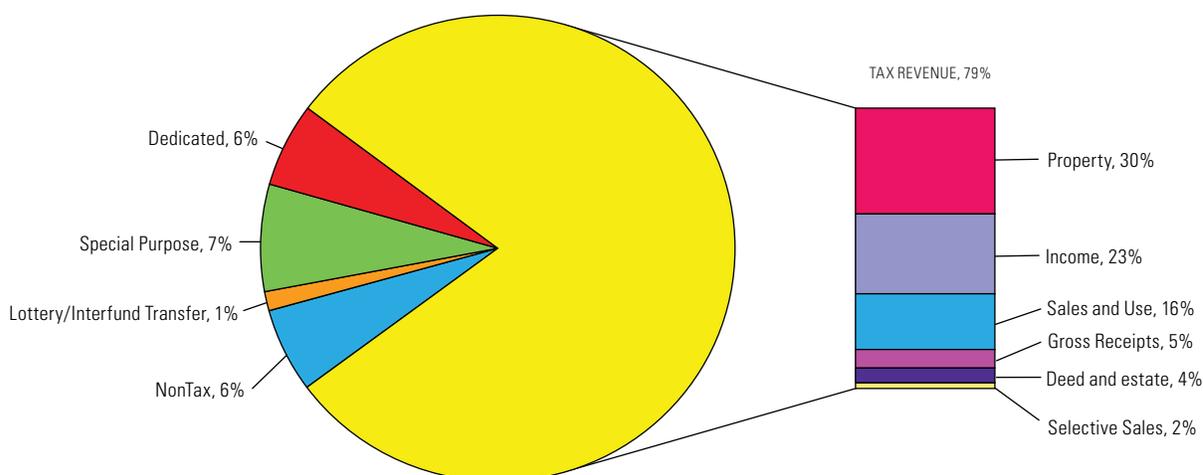


Revenue

TOTAL GENERAL FUND TAX REVENUE - FISCAL YEAR 2012



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2011 to FY 2015. 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.

Table 4-1

General Fund Revenues, FY 2010-2015

(Dollars in Thousands)

Type of Revenue	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Local Fund - Baseline	5,076,407	5,176,546	5,429,690	5,672,850	5,827,504	5,966,831
<i>% change annual</i>		2.0%	4.9%	4.5%	2.7%	2.4%
Taxes	4,671,449	4,725,960	5,004,895	5,233,498	5,393,873	5,586,569
General Purpose Non-Tax Revenues	338,208	366,440	344,745	350,969	342,022	304,912
Transfer from Lottery/Interfund Transfer	66,750	84,146	80,051	88,383	91,608	75,349
Dedicated/Special Purpose – Baseline	739,351	778,253	830,641	844,608	893,807	912,000
<i>% change annual</i>		5.3%	6.7%	1.7%	5.8%	2.0%
Dedicated Taxes	299,443	349,932	370,206	386,362	431,356	428,788
Special Purpose (O-Type) Revenues	439,908	428,321	460,435	458,246	462,451	483,212
Total Revenue – Baseline	5,815,758	5,954,799	6,260,331	6,517,458	6,721,311	6,878,831
<i>% change annual</i>		2.4%	5.1%	4.1%	3.1%	2.3%
Revenue Policy Proposals		736	169,000	143,008	147,277	145,082
Total Revenue with Policy Proposals	5,815,758	5,955,536	6,429,331	6,660,466	6,868,588	7,023,912
Level Change		139,778	473,795	231,135	208,122	155,324
<i>% change annual</i>		2.4%	8.0%	3.6%	3.1%	2.3%

Summary

The FY 2011 baseline estimate of \$5.18 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$100.1 million (2.0%) greater than FY 2010 revenue. (Table 4-1.) The \$5.43 billion estimate for FY 2012 is an increase of \$253.1 million (4.9%) from FY 2011. Including dedicated and special purpose revenues and policy initiatives, total FY 2011 general fund revenue in the financial plan is \$5.96 billion, \$139.8 million more than in FY 2010 and \$6.43 billion in FY 2012, \$473.8 million more than FY 2011.

Various policy initiatives increase general fund revenue in FY 2011 by \$0.7 million and in FY 2012 by \$169 million. The policy initiatives are summarized in Table 4-12 and are discussed in the context of the specific revenue item for each proposal.

The Economic Outlook**National Economy**

The U.S. economy continues to recover from the recession, and in the last quarter of 2010 the level of real GDP finally surpassed the prior peak of 2008. Growth in the national economy has, however, been uneven. Although there has been little net change in U.S. employment, the Standard & Poors 500 Index, a broad measure of the stock market, has rebounded: from May 2010 to May 2011, the S&P 500 gained 19.0 percent although it lost almost 6.0 percent in the first two weeks of June 2011. In the first quarter of 2011, personal income was 4.7 percent higher than a year earlier and wages and salaries were 3.7 percent higher.

- In May, the consensus of 50 economists contributing to the Blue Chip Economic Indicators continued to forecast slow, steady growth in real GDP, which has now grown for 7 consecutive quarters.
- In the May Blue Chip forecast, growth in real GDP in FY 2011 is 2.6 percent, and nominal growth is 4.7 percent. For FY 2012, the real and nominal growth rates are expected to rise to 3.1 percent and 5.0 percent, respectively.

Table 4-2

Forecasts of Nominal and Real U.S. GDP through FY 2015 by the Blue Chip Economic Indicators and by the Congressional Budget Office

Forecast	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Estimate	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Estimate
(% change from the prior year)							
Real GDP							
Blue Chip	-3.4	2.2	2.6	3.1			
CBO	-3.4	2.2	2.5	3.2	2.9	3.5	3.7
Nominal GDP							
Blue Chip	-2.1	2.9	4.7	5.0			
CBO	-2.1	2.9	3.6	4.4	4.5	5.2	5.4

Source: Blue Chip Economic Indicators (May 2011) and Congressional Budget Office (January 2011). Blue Chip Indicators is only available through FY 2012. FY 2009 and FY 2010 are actuals from the U.S. Bureau of Economic Analysis.

The District of Columbia Economy

D.C. has avoided some of the worst problems of the national recession because of the presence of the federal government and, technically, may not actually have been in recession. D.C. is the central city of the metropolitan area with the lowest unemployment rate (5.4% in April) of the largest metropolitan areas. During the recession and subsequent recovery, jobs located in D.C. have done relatively well compared to the rest of the nation; in May 2011 there were 13,000 (1.9%) more jobs in D.C. than when the U.S. recession began in December 2007, whereas total employment in the U.S. declined by 5.0 percent. However, D.C. resident employment in May 2011 was still 4.0 percent less than when the recession began, a percentage decline close to the 4.4 percent for the nation as a whole.

Most indicators of the D.C. economy continue to show gains over the prior year. It should be noted, however, that some of the greatest impacts of the recession on D.C. revenues have been those associated with real property values and sales, capital gains, and business profits which are not directly tied to short term changes in employment, income, and other measures of current economic activity.

- In May 2011, there were 1,067 (0.2%) more wage and salary jobs located in D.C. than a year earlier as measured by the 3-month moving average. The federal government gained 2,400 (1.2%) over the past year; the private sector lost 1,133 (-0.2%). (The labor market information for May 2011 reflects revisions to data for 2009 and 2010 released by the U.S. Bureau of Labor Statistics in March; Table 4-3 does not include these revisions.)

- D.C. resident employment in May was 2,711 (-0.9%) less than a year earlier as measured by the 3-month moving average. The labor force was 2,126 (-0.6%) lower.
- D.C.'s unemployment rate in May (9.8%, seasonally adjusted) was 0.7 percentage points above that of the U.S. (9.1%).
- Due to both the presence of the federal government and a rebound in the private sector, wages earned in the District of Columbia grew 5.1 percent in the December quarter compared to the same quarter a year ago. D.C. personal income was up 4.2 percent from a year earlier.
- In May, sales of single family houses were down by 8.7 percent from a year ago as measured by the 3-month moving average, and the average selling price was 10.3 percent higher. The average price of condominium units that sold in that 3-month period was 4.7 percent lower than a year earlier, and sales were 14.7 percent lower. The value of all home sale contracts was 6.4 percent lower than a year ago.
- In the quarter ending March, occupied office space rose by 4.2 percent from the prior year. The commercial office vacancy rate declined to 8.4 percent (including sublet), well below the metropolitan area average of 12.0 percent. An additional 2.9 million square feet are expected to be added to inventory over the next 2 years, about the same as the expected increase in demand.
- In April, the average room-rate for hotels was 1.6 percent higher than for the same period a year earlier as measured by the 3-month moving average, while the number of hotel room-days sold was up

1.6 percent. Revenues from room sales were up 3.2 percent.

- In May, employment in retail declined 5.5 percent from a year earlier as measured by the 3-month moving average. Employment in accommodations was down 3.0 percent, while in restaurants it was down 3.3 percent.

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 upgrading their forecasts for the D.C. economy along with improvements in the national one. The economic assumptions for the revenue estimate (see Table 4-3), which are based substantially on their May 2011 forecasts, include:

- **D.C.'s Gross Domestic Product.** Growth rates in D.C. gross domestic product (GDP-DC), a measure of economic activity in D.C., in FY 2011 and FY 2012, respectively, are projected to be 4.1 percent and 2.4 percent. Real GDP-DC, adjusted for inflation, is expected to grow 2.3 percent in FY 2011 and 1.1 percent in FY 2012.
- **D.C.'s Personal Income.** The growth rate in personal income, which is mostly wages and salaries but also includes investment income and transfer payments, in FY 2011 is expected to be 4.8 percent, and 5.5 percent in FY 2012. This is somewhat greater than the 2.8 percent growth in FY 2010. Increases in the number of households residing in D.C. will continue to contribute to the District's higher personal income levels.
- **Jobs located in D.C.** The number of jobs in the District in FY 2011 is expected to show a net increase of 8,100 (1.1%) in FY 2011 and by 5,800 (0.8%) in FY 2012.
- **Resident employment.** In FY 2011, the D.C. labor force is expected to fall by 0.1 percent and rise by 1.1 percent in FY 2012. Because the average unemployment rate for FY 2011 (9.5%) is below that for FY 2010, resident employment is expected to rise by 0.5 percent in FY 2011, followed by an additional 1.7 percent gain in FY 2012 when the unemployment rate falls to 9.1 percent.
- **Home sales and prices.** The number of housing sales (the combined total of single family and condominium units) is projected to fall by 7.0 percent in FY 2011, with prices increasing by 3.2 percent.

Sales and prices increase by 5.6 percent and 5.5 percent, respectively, in FY 2012.

- **Inflation.** The Financial Plan assumes that the D.C. Consumer Price Index will rise 2.8 percent in FY 2011 and 2.4 percent in 2012. The rate in FY 2010 was 2.1 percent.
- **Households and population.** The Financial Plan assumes estimated households in FY 2011 of 268,700, up 1,800 (0.7%) from FY 2010, and 271,300 in FY 2012 (up another 2,600 or 0.9%).

In looking further ahead to FY 2013 to FY 2015, 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. Growth in nominal GDP-DC is expected to average about 4.5 percent per year and personal income by about 5.6 percent; close to 7,700 additional jobs will be added each year. Inflation is expected to drift lower (CPI of 2.5 percent by 2015), interest rates rise (to a 5.4 percent rate for 10-year Treasury securities in 2015), and the stock market grows at a steady pace (a gain of about 11.0 percent over the 3-year period). In the years 2013 through 2015, 5,012 new housing starts are anticipated, and 6,400 households will be added. In this period housing sales and house prices will both rise, although not returning to the surging prices and sales of the FY 2003 to FY 2005 period.

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 the economic impacts resulting from the Japanese tsunami and euro-zone debt add to these downside risks.

Another risk is that the District may be adversely affected by cut-backs in federal spending and the federal presence in the District. One of the stabilizing factors in the District's economy is the presence of the federal government. In FY 2009 federal spending in D.C. for wages, benefits, procurement, and grants to the District government was \$49.9 billion. Federal employment accounts for about 30 percent of all D.C. jobs and about 36 percent of all wages and salaries, and many more people are employed as a result of contracting (procurement awards in D.C. totaled \$7.8 bil-

Table 4-3

Estimated Key Variables for the D.C. Economy for the Forecast Period, FY 2009 – FY 2015

	FY 2009 Actual	FY 2010 Actual	FY 2011 Est.	FY 2012 Est.	FY 2013 Est.	FY 2014 Est.	FY 2015 Est.
Gross State Product (nominal; billions of \$)	97.83	103.86	108.11	110.68	115.26	120.84	126.44
	1.7%	6.2%	4.1%	2.4%	4.1%	4.8%	4.6%
Personal Income (billions of \$)	41.15	42.31	44.33	46.76	49.42	52.30	55.14
	3.0%	2.8%	4.8%	5.5%	5.7%	5.8%	5.4%
Wages and Salaries of DC Residents (billions of \$)	21.1	21.8	22.8	24.0	25.3	26.5	27.8
	2.3%	3.0%	4.8%	5.3%	5.5%	4.7%	4.9%
Population (thousands)	594.3	602.7	609.3	614.6	618.8	622.3	625.2
	1.4%	1.4%	1.1%	0.9%	0.7%	0.6%	0.5%
Households (thousands)	264.4	266.9	268.7	271.3	273.7	275.8	277.7
	0.4%	0.9%	0.7%	0.9%	0.9%	0.8%	0.7%
At-place Employment (thousands)	701.4	708.2	716.3	722.1	728.8	737.2	745.3
	-0.2%	1.0%	1.1%	0.8%	0.9%	1.1%	1.1%
Civilian Labor Force (thousands)	332.3	334.0	333.7	337.5	341.9	344.7	346.9
	-0.6%	0.5%	-0.1%	1.1%	1.3%	0.8%	0.6%
Resident Employment (thousands)	302.7	300.4	301.8	307.0	313.4	317.6	322.7
	-3.6%	-0.8%	0.5%	1.7%	2.1%	1.3%	1.6%
Unemployment Rate (percent)	8.9	10.1	9.5	9.1	8.3	7.9	7.0
Housing Starts	525	699	1,874	1,206	1,458	1,625	1,929
Housing Stock (thousands)	292.8	295.9	297.6	299.4	300.9	302.4	304.0
Sale of Housing Units	7,400	9,300	8,649	9,130	9,713	9,832	10,074
	-1.3%	25.7%	-7.0%	5.6%	6.4%	1.2%	2.5%
Average Housing Price (thousands of \$)	579.6	576.7	595.2	627.9	663.7	702.3	740.4
	-2.7%	-0.5%	3.2%	5.5%	5.7%	5.8%	5.4%
Washington Area CPI (% change from prior year)	0.4	2.1	2.8	2.4	2.2	2.5	2.5
Interest Rate on 10-year Treasury Notes (%)	3.2	3.4	3.3	3.7	4.5	4.7	5.4
Change in S&P Index of Common Stock (%)*	19.7	10.6	2.5	7.2	2.8	3.4	4.4

*Change in S and P 500 Stock Index is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. For example, the value in FY 2010 is the % change from CY 2009.4 to CY 2010.4.

Sources: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by Global Insight (May 2011) and Economy.com (May 2011); forecasts of the national economy prepared by the Congressional Budget Office (January 2011) and Blue Chip Economic Indicators (May 2011); Bureau of Labor Statistics labor market information from April 2011; Bureau of Economic Analysis estimates of D.C. Personal Income (December 2010); Census Bureau estimates of D.C. population (December 2010); Delta Associates information on commercial office buildings and residential property in D.C. (March 2011); Reis information on apartment buildings in D.C. (March 2011); and D.C. housing sales data (April 2011) from the Metropolitan Regional Information Systems (MRIS), accessed through the Greater Capital Area Association of Realtors (GCAAR). The actual housing information in this table is based on Global Insight data that includes non-brokered sales. Actual data is subject to revision by the information source.

lion in FY 2009). Security concerns arising out of 9/11 and the Iraq and Afghanistan wars have resulted in large increases in government spending that benefited the Washington D.C. area, and federal economic stimulus activities have had a similar effect on the District's economy. Efforts to reduce federal spending over the next few years in areas unrelated to economic stimulus could dampen growth in the District of Columbia.

Not all uncertainty is on the down side, however. According to the 2010 U.S. Census, D.C.'s population grew to 601,723 in April 2010, an increase of 29,700 (5.2%) from the 2000 Census count. Growing interest on the part of individuals and employers in locating in D.C. could result in an economy stronger than assumed in this revenue forecast.

Revenues

General Fund

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated, and Special Purpose. Table 4-4 reports estimated local fund revenue by major revenue source for the period FY 2011 to FY 2015, along with actual FY 2010 revenues. Tables 4-13 and 4-14, at the end of this chapter, provide information on year-to-year percentage and absolute changes for the major revenue sources. Total revenues will return to the FY 2008 peak level in FY 2012. Property taxes continued to grow in FY 2009 and were flat in FY 2010 but will be a drag on revenues in FY 2011. "Other taxes" which includes deed taxes, will remain well below the FY 2007 peak level through-

Table 4-4

General Fund, Local Revenue by Source, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Real Property (gross)	1,821,459	1,681,000	1,805,000	1,923,172	2,005,878	2,067,844
<i>Transfer to TIF/Pilot/CBF</i>	<i>(11,145)</i>	<i>(24,239)</i>	<i>(33,902)</i>	<i>(38,335)</i>	<i>(54,445)</i>	<i>(59,324)</i>
Real Property (net)	1,810,314	1,656,761	1,771,098	1,884,837	1,951,433	2,008,520
Personal Property (gross)	52,032	52,188	52,642	53,169	54,120	55,088
<i>Transfer to Neighborhood Investment Fund</i>	<i>(2,588)</i>	<i>(3,190)</i>	<i>(3,190)</i>	<i>(3,190)</i>	<i>(6,390)</i>	<i>(10,000)</i>
Personal Property (net)	49,444	48,998	49,452	49,979	47,730	45,088
Public Space Rental (gross)	34,264	33,168	33,456	33,791	34,129	34,470
<i>Transfer to DDOT</i>	<i>(34,264)</i>	<i>(33,168)</i>	-	-	-	-
Public Space Rental (net)	-	-	33,456	33,791	34,129	34,470
Total Property	1,859,758	1,705,759	1,854,006	1,968,607	2,033,292	2,088,078
General Sales (gross)	976,690	1,013,804	1,070,308	1,106,394	1,156,153	1,208,254
<i>Transfer to Convention Center</i>	<i>(94,360)</i>	<i>(96,844)</i>	<i>(100,718)</i>	<i>(104,746)</i>	<i>(108,936)</i>	<i>(113,294)</i>
<i>Transfer to TIF/CBF</i>	<i>(22,995)</i>	<i>(36,515)</i>	<i>(31,564)</i>	<i>(36,518)</i>	<i>(54,425)</i>	<i>(43,302)</i>
<i>Transfer to DDOT (parking tax)</i>	<i>(28,374)</i>	<i>(29,573)</i>	-	-	-	-
<i>Transfer to Ballpark Fund</i>	<i>(9,977)</i>	<i>(9,966)</i>	<i>(10,447)</i>	<i>(10,638)</i>	<i>(11,041)</i>	<i>(11,391)</i>
<i>Transfer to Healthy DC Fund</i>	-	<i>(27)</i>	<i>(53)</i>	<i>(107)</i>	<i>(214)</i>	<i>(214)</i>
<i>Transfer to WMATA</i>	-	-	<i>(40,403)</i>	<i>(40,955)</i>	<i>(42,122)</i>	<i>(43,134)</i>
General Sales (net)	820,984	840,880	887,123	913,429	939,415	996,919
Alcohol	5,717	5,605	5,662	5,637	5,613	5,591
Cigarette	33,394	32,392	31,970	31,553	31,142	30,736
Motor Vehicle	37,749	35,725	36,439	37,169	37,911	38,670
Motor Fuel Tax	22,180	21,500	20,640	19,814	19,022	19,022
<i>Transfer to Highway Trust Fund</i>	<i>(22,180)</i>	<i>(21,500)</i>	<i>(20,640)</i>	<i>(19,814)</i>	<i>(19,022)</i>	<i>(19,022)</i>
Total Sales	897,844	914,602	961,194	987,788	1,014,082	1,071,916

(Continued on next page)

Table 4-4 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Individual Income	1,110,444	1,215,277	1,298,640	1,360,309	1,402,879	1,452,180
Corporation Franchise	207,292	222,276	232,606	237,793	244,030	253,551
U. B. Franchise	116,395	121,648	125,527	133,059	141,042	149,505
Total Income	1,434,131	1,559,201	1,656,773	1,731,161	1,787,951	1,855,236
Public Utility (gross)	149,877	150,184	150,453	150,690	150,898	151,080
<i>Transfer to Ballpark Fund</i>	<i>(10,301)</i>	<i>(10,061)</i>	<i>(10,078)</i>	<i>(10,092)</i>	<i>(10,105)</i>	<i>(10,116)</i>
Public Utility (net)	139,576	140,123	140,375	140,598	140,793	140,964
Toll Telecommunication (gross)	62,826	62,853	62,873	62,887	62,897	62,905
<i>Transfer to Ballpark Fund</i>	<i>(1,923)</i>	<i>(2,219)</i>	<i>(2,220)</i>	<i>(2,220)</i>	<i>(2,221)</i>	<i>(2,221)</i>
Toll Telecommunication (net)	60,903	60,634	60,653	60,667	60,676	60,684
Insurance Premiums (gross)	68,740	71,267	75,024	75,024	75,024	75,024
<i>Transfer to Healthy DC Fund</i>	<i>(24,304)</i>	<i>(24,316)</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(25,000)</i>
Insurance Premiums (net)	44,436	46,951	50,024	50,024	50,024	50,024
Healthcare Provider Tax	12,423	12,000	12,000	12,000	12,000	12,000
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(12,423)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>
Baseball Gross Receipts Tax	23,712	22,500	22,800	23,300	23,800	24,300
<i>Transfer to Ballpark Fund</i>	<i>(23,712)</i>	<i>(22,500)</i>	<i>(22,800)</i>	<i>(23,300)</i>	<i>(23,800)</i>	<i>(24,300)</i>
Hospital Bed Tax	-	8,390	8,390	8,390	8,390	-
<i>Transfer to Hospital Fund</i>	-	<i>(8,390)</i>	<i>(8,390)</i>	<i>(8,390)</i>	<i>(8,390)</i>	-
ICF-MR Assessment	-	2,000	2,000	2,000	2,000	2,000
<i>Transfer to Stevie Sellows</i>	-	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</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	244,915	247,708	251,052	251,289	251,493	251,672
Estate	39,341	53,000	35,000	35,000	35,000	35,000
Deed Recordation (gross)	113,198	146,977	147,712	154,123	160,303	166,379
<i>Transfer to HPTF</i>	<i>(16,423)</i>	<i>(22,047)</i>	<i>(22,157)</i>	<i>(23,118)</i>	<i>(24,045)</i>	<i>(24,957)</i>
Deed Recordation (net)	96,775	124,930	125,555	131,004	136,257	141,422
Deed Transfer (gross)	94,202	130,306	130,958	139,587	147,997	156,759
<i>Transfer to HPTF</i>	<i>(13,735)</i>	<i>(19,546)</i>	<i>(19,644)</i>	<i>(20,938)</i>	<i>(22,200)</i>	<i>(23,514)</i>
Deed Transfer (net)	80,467	110,760	111,314	118,649	125,798	133,245
Economic Interests	18,218	10,000	10,000	10,000	10,000	10,000
Total Other Taxes	234,801	298,691	281,869	294,653	307,055	319,667
TOTAL TAXES	4,671,449	4,725,960	5,004,895	5,233,498	5,393,873	5,586,569
Licenses & Permits	60,852	59,735	58,699	59,547	56,853	57,859
Fines & Forfeits	111,488	131,261	138,236	141,812	139,984	138,248
Charges for Services	46,125	51,505	47,869	48,950	47,278	48,411
Miscellaneous Revenue	119,743	123,939	99,941	100,660	97,907	60,394
TOTAL NON-TAX	338,208	366,440	344,745	350,969	342,022	304,912
Lottery	66,750	63,257	69,415	71,586	73,675	75,349
Interfund Transfer	-	20,889	10,636	16,797	17,934	-
TOTAL LOCAL FUND REVENUE	5,076,407	5,176,546	5,429,690	5,672,850	5,827,504	5,966,831

out the forecast. General sales tax revenue will surpass its FY 2008 peak in FY 2012, while income taxes (including those on business), which also peaked in FY 2008, will not exceed that peak level until FY 2014.

Overall, for the years FY 2011 through FY 2015 tax revenues (before earmarking) are expected to grow, on average, 3.1 percent, which is below the 4.5 percent average growth for D.C. personal income over this period.

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.

Local Fund

Property Taxes

Real-Property Tax

In FY 2010, \$1.821 billion was collected before dedicated distributions; a 0.1 percent decrease from FY 2009. This decrease in collections was driven by an approximately 9.0 percentage point drop in the growth rate of commercial property (Class 2) collections, compared to 2009 collections. Class 2 collections account for approximately 68 percent of total real property tax collections. And despite declining residential property values due to the recent economic recession and national real estate collapse, residential property (Class 1)

collections continued to increase primarily because large apartment buildings generated greater income due to lower vacancy rates and tax bills for homestead properties increased 10 percent annually. Class 1 tax collections account for approximately 31 percent of total real property tax collections.

Residential Property. Due to the deflating housing bubble and the lingering economic recession, residential property value declines continued in CY 2010 due to even fewer residential property sales. (There was, however, a significant increase in sales of single-family homes valued below \$200,000. But these home sales were likely foreclosure-related sales, which also tend to adversely affect home appreciation rates in respective neighborhoods.) This sustained relative weakness in the residential sector is expected to continue over the next 24 to 36 months. However, Class 1 tax collections are expected to grow approximately 5 percent annually for FYs 2011 to 2015 due to relatively low vacancy rates for large apartment buildings and the many homestead properties still being assessed for tax purposes at well below market rates due to the assessment cap.

Commercial Property. Market rate sales of commercial property virtually disappeared in 2009 but came back in 2010. In the summer and fall of 2010, there was an increase in the number of large commercial property sales at prices on average 30 percent above the 2010 assessment value. As a result, Class 2 assessment values

Table 4-5

Property Tax Revenue, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Real Property (gross)	1,821,459	1,681,000	1,805,000	1,923,172	2,005,878	2,067,844
<i>Transfer to TIF/PILOT/CBF</i>	<i>(11,145)</i>	<i>(24,239)</i>	<i>(33,902)</i>	<i>(38,335)</i>	<i>(54,445)</i>	<i>(59,324)</i>
Real Property (net)	1,810,314	1,656,761	1,771,098	1,884,837	1,951,433	2,008,520
Personal Property (gross)	52,032	52,188	52,642	53,169	54,120	55,088
<i>Transfer to Neighborhood Investment Fund</i>	<i>(2,588)</i>	<i>(3,190)</i>	<i>(3,190)</i>	<i>(3,190)</i>	<i>(6,390)</i>	<i>(10,000)</i>
Personal Property (net)	49,444	48,998	49,452	49,979	47,730	45,088
Public Space Rental	34,264	33,168	33,456	33,791	34,129	34,470
<i>Transfer to DDOT Unified Fund/Highway Trust Fund</i>	<i>(34,264)</i>	<i>(33,168)</i>	-	-	-	-
Public Space Rental (net)	-	-	33,456	33,791	34,129	34,470
Total Property Taxes (net)	1,859,758	1,705,759	1,854,006	1,968,607	2,033,292	2,088,078
Policy Proposals	-	-	1,850	3,015	18,895	22,369

will mostly rebound in FY 2012 to FY 2010 levels. The factors that affect residential and commercial property assessment values mean that, after a decline of 7.7 percent in FY 2011, property tax revenue before dedicated distributions will grow 7.4 percent in FY 2012.

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 2011, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 20 percent.

Transfer to Tax Increment Financing (TIF) Fund: In FY 2011, \$24.2 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will increase to \$54.4 million in FY 2014, when Arena Stage and the Convention Center are recognized.

Personal Property Tax

In FY 2010, gross total personal property tax collections totaled \$52.0 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 0.3 percent to \$52.2 million in FY 2011. Total gross personal property tax collections are expected to grow at an annual average rate of 1.4 percent per annum for FYs 2012 to FY 2015 as the District of Columbia economy recovers.

Transfer to Neighborhood Investment Fund: In FY 2010, \$2.6 million of personal property tax revenue was diverted to the Neighborhood Investment Fund (NIF), a fund established to pay for a variety of community revitalization projects. The amount distributed to NIF in FYs 2011, 2012 and 2013 will be \$3.2 million annually. But the amount will increase to \$6.4 million in FY 2014 and \$10 million in FY 2015.

Public Space Rental

In FY 2010, revenue from public space rentals amounted to \$34.3 million. In conjunction with moderating assessment values for Class 2 properties, collections are expected to decline 3.2 percent to \$33.2 million in FY 2011. But with respect to the rebound in commercial values, collections are expected to grow at

an average annual rate of 1.0 percent for FYs 2012 to 2015.

Transfer to District Department of Transportation (DDOT): The "District Department of Transportation Unified Fund Amendment Act of 2007" required that all revenue from the public space rentals be deposited annually into the DDOT Unified Fund. However, in 2010, the DDOT Unified Fund was repealed effective FY 2012 and all public space rental revenue will remain in the Local fund in FY 2012 and beyond.

Policy Proposals:

- Change Neighborhood Investment Fund to Local
- Allow bike sharing station advertising and transfer bike sharing and other advertising to DDOT Enterprise Fund
- Change Community Benefits Fund to Local
- Allen Chapel A.M.E Senior Residential Rental Project Tax Relief
- Universal Holiness Church Real Property Tax Relief and Exemption
- SOME, Inc. and Affiliates Transfer and Recordation Exemption and Equitable Tax Relief
- Beulah Baptist Church Tax Relief
- Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement
- Wayne Place Senior Living Limited Partnership Tax Relief

General Sales and Use Taxes

In FY 2010, \$976.7 million was collected before dedicated distributions, a 0.3 percent increase from FY 2009. Personal income, an economic driver of the sales and use tax grew very slightly in FY 2010 after contracting in FY 2009 for the first time since 1969. The slow recovery of the national economy has had an impact on tourism in the District. Forty-eight percent of sales tax revenue comes from hotels, restaurants and bars. As the national economy strengthens, so too shall sales and use tax growth. In FY 2011, sales tax revenue is expected to grow at a rate of 3.8 percent to \$1.0 billion. Growth in FY 2012 will be below the pre-recession long term average of 6.5 percent, at 5.6 percent. Under current law, the temporary increase in the general sales tax rate to 6 percent expires in FY 2013 and reverts back to 5.75 percent, slowing baseline growth in sales and use tax revenue to 3.4 percent.

Table 4-6

General Sales and Use Tax Revenue, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
General Sales and Use Tax	976,690	1,013,804	1,070,308	1,106,394	1,156,153	1,208,254
<i>Transfer to Convention Center</i>	<i>(94,360)</i>	<i>(96,844)</i>	<i>(100,718)</i>	<i>(104,746)</i>	<i>(108,936)</i>	<i>(113,294)</i>
<i>Transfer to TIF/CBF</i>	<i>(22,995)</i>	<i>(36,515)</i>	<i>(31,564)</i>	<i>(36,518)</i>	<i>(54,425)</i>	<i>(43,302)</i>
<i>Transfer to DDOT Unified Fund/Highway Trust Fund (parking tax)</i>	<i>(28,374)</i>	<i>(29,573)</i>	-	-	-	-
<i>Transfer to Ballpark Fund</i>	<i>(9,977)</i>	<i>(9,966)</i>	<i>(10,447)</i>	<i>(10,638)</i>	<i>(11,041)</i>	<i>(11,391)</i>
<i>Transfer to Healthy DC Fund</i>	-	<i>(27)</i>	<i>(53)</i>	<i>(107)</i>	<i>(214)</i>	<i>(214)</i>
<i>Transfer to WMATA</i>	-	-	<i>(40,403)</i>	<i>(40,955)</i>	<i>(42,122)</i>	<i>(43,134)</i>
Total General Sales and Use Tax (net)	820,984	840,880	887,123	913,429	939,415	996,919
Policy Proposals	-	876	1,535	17,793	20,242	21,007

Transfer to Convention Center Fund: The formula financing the Convention Center Fund includes only sales tax revenue from hotels, restaurants, rental vehicles, and sale of prepaid phone cards. The hotel tax rate is 14.5 percent—a 4.45 percent rate dedicated to the Convention Center Fund and a 10.05 percent rate to the District's General Fund. The 10 percent sales tax rate applies mainly to restaurants but also includes rental cars, prepaid telephone cards, tickets sold for baseball games, merchandise at the baseball stadium, tickets sold for events at the Verizon Center and merchandise at the Verizon Center. Except for Verizon Center sales, the 10 percent rate includes 9 percent for the Local 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. Since 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 have been subject to a tax of 10 percent (compared to the prior rate of 5.75 percent). The revenue collected from the increased rate (10 percent less 5.75 percent or 4.25 percent) is placed into a separate fund and is used to make principal and interest payments on the loan. The amount of the Verizon Center transfer is included in the TIF transfer amount.

Transfer to 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, in FY 2012 all parking sales tax revenue will be used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority.

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. Beginning FY 2011, any revenues from the sales tax on medical marijuana will be transferred to the Healthy DC and Health Care Expansion fund.

Policy Proposals:

- Increase sales tax rate on parking from 12% to 18% and transfer increased parking tax revenue to WMATA
- Maintain general sales tax rate at 6% past FY 2012
- Exempt cigarettes from retail sales tax base
- Increase alcoholic beverage tax to 10%
- Allow off-premise liquor stores to sell until midnight

- Extend Sunday morning liquor sales hours to 8:00 a.m. for bars and restaurants
- Expand sales tax base to include armored car, security and private investigation services
- Transfer sales tax revenue to Healthy Schools Fund
- Change Community Benefits Fund to Local

Selective Sales and Use Taxes

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

Alcoholic Beverage

In FY 2010 revenue from the alcoholic beverage tax was \$5.7 million, a 6.1 percent increase over collections in FY 2009. We anticipate a decline of 2.0 percent compared to FY 2010 for FY 2011. The growth rate is projected to be 1.0 percent in FY 2012 followed by a negative 0.4 percent rate in FY 2013 through FY 2015.

Cigarette

Revenue in FY 2010 was \$33.4 million, an 11.2 percent decrease over FY 2009. Cigarette tax collections will decline by 3.0 percent in FY 2011. The growth rate for FY 2012 through FY 2015 is estimated to be a negative 1.3 percent.

Motor Vehicle

Collections from motor vehicle excise taxes totaled \$37.7 million in FY 2010 compared to \$32.1 million in FY 2009. Revenue is projected to fall to \$35.7 million in FY 2011, a drop of 5.4 percent from FY 2010. The annual growth rates in FY 2012 through FY 2015 are projected to be 2.0 percent.

Motor Fuel

Collections increased 7.3 percent in FY 2007, declined 13.4 percent in FY 2008, increased 2.7 percent in FY 2009 and decreased 6.9 percent in FY 2010. Motor vehicle fuel tax revenue is expected to fall by 3.1 percent in FY 2011 and by 4.0 percent over the FY 2012 through FY 2015 period.

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.

Policy Proposals:

- Impose wholesale sales tax on cigarettes of 36 cents per pack
- Allow off-premise liquor stores to sell until midnight

Table 4-7

Selective Sales and Excise Tax Revenue, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Alcoholic Beverages	5,717	5,605	5,662	5,637	5,613	5,591
Cigarettes	33,394	32,392	31,970	31,553	31,142	30,736
Motor Vehicle Excise	37,749	35,725	36,439	37,169	37,911	38,670
Motor Fuel Tax	22,180	21,500	20,640	19,814	19,022	19,022
<i>Transfer to Highway Trust Fund</i>	<i>(22,180)</i>	<i>(21,500)</i>	<i>(20,640)</i>	<i>(19,814)</i>	<i>(19,022)</i>	<i>(19,022)</i>
Total Selective Sales and Excise Taxes	76,860	73,722	74,071	74,359	74,667	74,997
Policy Proposals	-	-	5,406	5,325	5,245	5,167

Table 4-8

Income Tax Revenue, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Individual Income	1,110,444	1,215,277	1,298,640	1,360,309	1,402,879	1,452,180
Corporate Franchise	207,292	222,276	232,606	237,793	244,030	253,551
U.B. Franchise	116,395	121,648	125,527	133,059	141,042	149,505
Total Income Taxes	1,434,131	1,559,201	1,656,773	1,731,161	1,787,951	1,855,236
Policy Proposals	-	-	117,307	82,311	85,097	90,673

Income Taxes**Individual Income Tax**

In FY 2010, individual income tax revenue was \$1,110.4 million, a decline of 2.2 percent from FY 2009. The wages and salaries earned by the District's residents increased by 3.0 percent in FY 2010. The withholding component of the individual income tax, which is tied directly to wages and salaries, grew by 5.2 percent in FY 2010. The non-withholding component of income tax revenue, which included declarations (estimated payments) declined by 68.1 percent in FY 2010. The behavior of the declarations component is tied to the performance of the stock market, which experienced a double digit decline in FY 2009. In FY 2011 the District anticipates \$1,215.3 million in individual income tax revenue; which is a 9.4 percent increase from FY 2010. In FY 2012 it is anticipated that individual income tax revenue would grow by 6.9 percent to \$1,298.6 million. Growth is expected to continue in FY 2013, FY 2014 and FY 2015 with revenue growth rates of 4.7 percent, 3.1 percent and 3.5 percent, respectively.

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 slower growth in FY 2011 and even slower growth in FY 2012 after double digit growth in FY 2010. It is expected that in FY 2012 there will be 1.8 percent growth followed by 5.0 percent growth in FY 2013. In FY 2014 and FY 2015 the growth is expected to be 3.3 percent and 3.7 percent respectively. There is the expectation that the wages and salaries of District residents will continue to experience growth between FY 2011 and FY 2015. In

FY 2011 growth is expected to be 4.8 percent and for FY 2012 there will be an increase of 5.3 percent. For FY 2013 through FY 2015 residents' wages will increase by 5.5 percent, 4.7 percent and 4.9 percent, respectively. Withholding is expected to be stronger in FY 2011 with 7.8 percent growth. This is expected to be followed by a lower average growth rate of 3.5 percent between FY 2012 and FY 2015. Non-withholding is expected to increase in FY 2011 by 58.5 percent. This is expected to be followed by 68.1 percent growth in FY 2012 before experiencing a lower average growth rate of 9.4 percent between FY 2013 and FY 2015.

Business Franchise

The District collected \$323.7 million of corporate franchise tax revenue in FY 2010, a 5.4 percent decline from FY 2009 and the third year in a row of contraction. In FY 2011, revenues will increase by 6.3 percent to \$343.9 million due to the rebound in equity markets and corporate profits. In FY 2012, revenues increase by 4.1 percent, augmented by the imposition of mandatory combined reporting. In 2009, the Budget Support Act supporting the FY 2010 – FY 2013 financial plan included the requirement of combined reporting for multi-state companies beginning in tax year 2011. Included in the proposed FY 2012 BSA are the necessary implementing statutes.

Policy Proposals:

- Limit itemized deductions for individual income tax
- Double weight sales factor in the business franchise tax apportionment formula
- Set safe-harbor percentage at 110%
- Modernize integrated tax system

- Establish new minimum franchise tax for taxpayers with more than \$1,000,000 in receipts and increase existing minimum tax from \$100 to \$250 for taxpayers below \$1,000,000.
- Exclude standard deduction from calculation of withholding
- Implement bank account matching to collect delinquent taxes
- Repeal out of state bond interest exemption
- Withhold taxes from pension and retirement lump sum distributions

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.

Public Utility

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 4-18 at the end of the chapter.) Gross revenue from public utilities taxes (before the transfer for baseball stadium funding is taken) will be \$150.2 million in FY 2011 and \$150.5 million in FY 2012 and remain at roughly this level from FY 2013 through FY 2015, assuming normal weather.

Transfer to Ballpark Fund: There is a surcharge on non-residential rates that finances the new baseball stadium. In FY 2010, \$10.3 million was collected and transferred. In FY 2011 and FY 2012, \$10.1 million will be transferred.

Table 4-9

Gross Receipts Tax Revenue, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Public Utility (gross)	149,877	150,184	150,453	150,690	150,898	151,080
<i>Transfer to Ballpark Fund</i>	<i>(10,301)</i>	<i>(10,061)</i>	<i>(10,078)</i>	<i>(10,092)</i>	<i>(10,105)</i>	<i>(10,116)</i>
Public Utility (net)	139,576	140,123	140,375	140,598	140,793	140,964
Toll Telecommunication (gross)	62,826	62,853	62,873	62,887	62,897	62,905
<i>Transfer to Ballpark Fund</i>	<i>(1,923)</i>	<i>(2,219)</i>	<i>(2,220)</i>	<i>(2,220)</i>	<i>(2,221)</i>	<i>(2,221)</i>
Toll Telecommunication (net)	60,903	60,634	60,653	60,667	60,676	60,684
Insurance Premiums (gross)	68,740	71,267	75,024	75,024	75,024	75,024
<i>Transfer to Healthy DC Fund</i>	<i>(24,304)</i>	<i>(24,316)</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(25,000)</i>
Insurance Premiums (net)	44,436	46,951	50,024	50,024	50,024	50,024
Healthcare Provider Tax	12,423	12,000	12,000	12,000	12,000	12,000
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(12,423)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>
Baseball Gross Receipts Tax	23,712	22,500	22,800	23,300	23,800	24,300
<i>Transfer to Ballpark Fund</i>	<i>(23,712)</i>	<i>(22,500)</i>	<i>(22,800)</i>	<i>(23,300)</i>	<i>(23,800)</i>	<i>(24,300)</i>
Hospital Bed Tax	-	8,390	8,390	8,390	8,390	-
<i>Transfer to Hospital Fund</i>	-	<i>(8,390)</i>	<i>(8,390)</i>	<i>(8,390)</i>	<i>(8,390)</i>	-
ICF-MR Assessment	-	2,000	2,000	2,000	2,000	2,000
<i>Transfer to Stevie Sellows</i>	-	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</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 Taxes (net)	244,915	247,708	251,052	251,289	251,493	251,672
Policy Proposals	-	(50)	-	-	-	-

Toll Telecommunication Taxes

The gross revenue from the Toll Telecommunications tax (before the 1 percent transfer on the gross receipts of non-residential customers for baseball stadium funding) will be approximately \$62.9 million in FY 2011 and FY 2012 and remain roughly flat for the period FY 2013 to FY 2015.

Transfer to Ballpark Fund: There is a surcharge on non-residential rates that finances the new baseball stadium. In FY 2010, \$1.9 million was collected and transferred. In FY 2011 and FY 2012, \$2.2 million will be transferred.

Insurance Premiums Tax

In FY 2010, revenue collected from the insurance premiums tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$68.7 million; net revenue (after the transfer) was \$44.4 million. Revenue (after transfer to the Healthy D.C. Fund) from insurance premiums tax collections is estimated to be \$46.9 million in FY 2011 and flat at \$50.0 million per year from FY 2012 through FY 2015.

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. In FY 2010, the assessment was \$4,791 per licensed bed. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives.

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 about \$23 million annually from the Ballpark Fee.

Hospital Bed Tax (Transferred to Hospital Fund)

The hospital bed tax is a \$2,000 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.

ICF-MR Assessment (Transferred to Stevie Sellows Fund)

Each ICF-MR facility in the District of Columbia shall pay an assessment of 5.5 percent of gross revenue in quarterly installments. All assessments shall be trans-

Table 4-10

Other Tax Revenue, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Estate	39,341	53,000	35,000	35,000	35,000	35,000
Deed Recordation (gross)	113,198	146,977	147,712	154,123	160,303	166,379
<i>Transfer to HPTF</i>	<i>(16,423)</i>	<i>(22,047)</i>	<i>(22,157)</i>	<i>(23,118)</i>	<i>(24,045)</i>	<i>(24,957)</i>
Deed Recordation (net)	96,775	124,930	125,555	131,004	136,257	141,422
Deed Transfer (gross)	94,202	130,306	130,958	139,587	147,997	156,759
<i>Transfer to HPTF</i>	<i>(13,735)</i>	<i>(19,546)</i>	<i>(19,644)</i>	<i>(20,938)</i>	<i>(22,200)</i>	<i>(23,514)</i>
Deed Transfer (net)	80,467	110,760	111,314	118,649	125,798	133,245
Economic Interests	18,218	10,000	10,000	10,000	10,000	10,000
Total Other Taxes (net)	234,801	298,691	281,869	294,653	307,055	319,667
Policy Proposals	-	-	-	-	-	-

ferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in qualified ICF-MR facilities. The assessment will generate approximately \$2.0 million per year.

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.

Policy Proposals:

- Ballpark fee clarification
- Increase bed tax and transfer to Hospital Fund
- Exclude United Medical Center from bed tax

Other Taxes

Estate Tax

Notwithstanding the current status of federal and District estate tax legislation and its interplay, there is evidence that many wealthy District residents, potentially subject to the estate tax, have significantly enhanced their wealth positions in recent years (possibly through the stock market and/or real estate related developments). Thus, in FY 2010, \$39.3 million was collected. But given the economic recession and the uncertainty about the federal estate tax, District estate tax collec-

tions are expected to collect \$35 million per year in FYs 2012 to 2015. In FY 2011, \$53.0 million is projected based on the high level of actual collections thus far in FY 2011 (approximately \$48 million).

Deed Taxes

In FY 2010, \$113.2 million was collected for the deed recordation tax, 12.3 percent more than in FY 2009. Also, \$94.2 million was collected for the deed transfer tax, 20.4 percent more than in the prior year, and \$18.2 million was collected for the economic interest tax, which is 117.5 percent more than in FY 2009. These increases in collections were driven primarily by the unexpected large number of large commercial property sales at elevated prices in the latter half of CY 2010. Deed recordation collections are expected to increase by 29.8 percent in FY 2011 then grow at an annual average rate of 3.1 percent per annum from FY 2012 to FY 2015. Deed transfer collections are expected to increase 38.3 percent in FY 2011 and grow at an annual average rate of 4.7 percent per annum from FY 2012 to FY 2015. The economic interest tax is expected to total \$10 million per year for FY 2011 to FY 2015.

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.

Table 4-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Licenses and Permits	60,852	59,735	58,699	59,547	56,853	57,859
Fines and Forfeitures	111,488	131,261	138,236	141,812	139,984	138,248
Charges for Services	46,125	51,505	47,869	48,950	47,278	48,411
Miscellaneous	119,743	123,939	99,941	100,660	97,907	60,394
Total General Purpose Non-Tax Revenue	338,208	366,440	344,745	350,969	342,022	304,912
Lottery	66,750	63,257	69,415	71,586	73,675	75,349
Interfund Transfer	-	20,889	10,636	16,797	17,934	-
Policy Proposals	-	(2,056)	71,218	45,112	49,049	66,889

Note: Table 4-15 (at the end of this chapter) provides a detailed listing of non-tax revenue by source.

Nontax Revenue and Lottery

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

In FY 2011, non-tax and lottery revenues are expected to total \$429.7 million, \$24.7 million more than FY 2010's total of \$405.0 million, a 6.1 percent increase in revenue. Factors contributing to this increase in local non-tax revenues in FY 2011 include the following:

- Collections from licenses and permits are expected to be down \$1.1 million (1.8%) from FY 2010.
- Collections from fines and forfeitures are expected to be up \$19.8 million (17.7%) from FY 2010.
- Collections from charges for services are expected to increase by \$5.4 million (11.7%) from FY 2010.
- Collections from miscellaneous revenues are expected to increase \$4.2 million (3.5%) from FY 2010.
- The lottery transfer to the Local fund is projected to be down \$3.5 million (5.2%) from FY 2010.

For FY 2012, non-tax and lottery revenues are estimated to total \$414.2 million, \$15.5 million less than the FY 2011 total of \$429.7 million, a 3.6 percent decrease in revenue. Factors contributing to this decrease in local non-tax revenues in FY 2012 include the following:

- Collections from licenses and permits are expected to be down \$1.0 million (1.7%) from FY 2011.
- Collections from fines and forfeitures are expected to be up \$7.0 million (5.3%) from FY 2011.
- Collections from charges for services are expected to be down \$3.6 million (7.1%) from FY 2011.
- Collections from miscellaneous revenues are expected to be down \$24.0 million (19.4%) from FY 2011.
- The lottery transfer to the Local fund is projected to increase by \$6.2 million (9.7%) from FY 2011.

Policy Proposals:

- Increase various Department of Motor Vehicle fees
- Implement District of Columbia Official Code Title 29 (Business Organizations) Enactment Act of 2010
- Historic Preservation filing fee to Historic Landmark-District Protection Fund
- Tort liability subrogation

- Repeal FY 2013 and FY 2014 special purpose fund transfers enacted in A18-0462 and A18-0721
- Transfer reduction due to revised revenue
- Prior year legislated special purpose revenue transfer revenue reduction
- Adjustment to prior year special purpose revenue transfers due to repeal of certain funds
- Adjustment to reflect cancellation of parking meter advertisement program
- Shorten lottery winnings redemption time period
- Washington Convention and Sports Authority payment for Carnegie Library
- One-time use of Community Health Care Financing funds

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 2012 the District is anticipating \$486.6 million in revenue (before previously enacted legislative transfers of Special Purpose revenue to the Local Fund) and use of fund balance of \$39.7 million for a total of \$526.3 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 2013 – FY 2015. Table 4-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the D.C. Official Code or the D.C. Municipal Regulations may,

Table 4-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2011-2015

(\$ thousands)

Revenue Source	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
LOCAL FUND REVENUE	5,176,546	5,429,690	5,672,850	5,827,504	5,966,831
plus Local Fund Policy Proposals	(1,230)	197,316	153,556	178,528	206,105
PROPERTY TAX	-	1,850	3,015	18,895	22,369
Change Neighborhood Investment fund to Local	-	3,190	3,190	6,390	10,000
Bike sharing station advertising	-	500	500	500	500
Transfer bike sharing and other advertising to DDOT Enterprise Fund		(500)	(500)	(500)	(500)
Change Community Benefits fund to local	-	-	-	12,637	12,985
Allen Chapel A.M.E Senior Residential Rental Project Property Tax Exemption - 18-198	-	(149)	(105)	(61)	(63)
Universal Holiness Church Real Property Tax Relief Emergency Act of 2010 - Draft	-	(11)	(1)	(1)	(1)
SOME Transfer and Recordation Exemption and Equitable Tax Relief Act of 2011 - 19-73	-	(613)	-	-	-
Beulah Baptist Church Real Property Equitable Tax Relief Act of 2010	-	(502)	-	-	-
Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement Assistance Act of 2009	-	(3)	(6)	(6)	(486)
Wayne Place Senior Living	-	(62)	(63)	(64)	(65)
SALES / USE	876	1,535	17,793	20,242	21,007
Increase parking tax to 18%	-	18,239	19,124	20,031	20,933
Transfer increased parking to WMATA	-	(18,239)	(19,124)	(20,031)	(20,933)
Repeal sunset of sales tax increase to 6%	-	-	15,890	16,092	16,404
Exempt cigarettes from sales tax base	-	(4,320)	(4,255)	(4,191)	(4,129)
Increase alcoholic beverage tax to 10%	482	2,891	3,058	3,205	3,314
Allow off-premise liquor stores to sell until midnight	394	2,360	2,360	2,360	2,360
Extend Sunday morning hours to 8am	-	464	464	464	464
Transfer tax revenue to ABRA dedicated fund	-	(460)	(460)	(460)	(460)
Expand sales tax base to include armored car service, security and investigation services	-	4,866	5,002	5,202	5,410
Transfer to Healthy Schools fund	-	(4,266)	(4,266)	(4,266)	(4,266)
Change Community Benefits fund to Local	-	-	-	1,836	1,909
SELECTIVE SALES	-	5,406	5,325	5,245	5,167
Wholesale sales tax on cigarettes of 36 cents	-	5,400	5,319	5,239	5,161
Allow off-premise liquor stores to sell until midnight	-	6	6	6	6
INCOME TAX	-	117,307	82,311	85,097	90,673
Limit itemized deductions for individual income tax	-	16,716	20,100	22,010	24,009
Double weight sales tax for business franchise taxes	-	7,233	7,378	7,503	7,639
Set safe-harbor percentage to 110%	-	15,000	600	600	600
Modernize integrated tax system	-	-	-	3,000	5,500
Establish new minimum franchise tax for taxpayers with more than \$1,000,000 in receipts and increase existing minimum tax from \$100 to \$250 for taxpayers below \$1,000,000	-	12,000	12,000	12,000	12,000

(Continued on next page)

Table 4-12 (cont.)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2011-2015

(\$ thousands)

Revenue Source	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
INCOME TAX (Continued)					
Exclude standard deduction from calculation of withholding	-	40,950	5,221	1,781	1,781
Implement bank account matching to collect delinquent taxes	-	3,000	8,000	8,000	8,000
Repeal out of state bond interest exemption	-	13,408	28,292	29,482	30,424
Withhold taxes from pension and retirement lump sum distributions	-	9,000	720	720	720
GROSS RECEIPTS	(50)	-	-	-	-
Ballpark fee clarification (from Session 18)	(50)	-	-	-	-
Increase bed tax	2,122	7,172	7,172	7,172	-
Transfer to Hospital fund	(2,122)	(7,172)	(7,172)	(7,172)	-
Exclude UMC from bed tax	(368)	(368)	(368)	(368)	-
Transfer to Hospital fund	368	368	368	368	-
NONTAX	(2,056)	59,592	43,112	47,049	66,889
Increase various DMV fees	213	4,508	4,861	4,861	4,861
District of Columbia Official Code Title 29 (Business Organizations) Enactment Act of 2010	-	150	200	200	200
Historic Preservation filing fee to HLP fund	-	(12)	(12)	(12)	(12)
Tort liability subrogation	-	130	130	130	130
Repeal FY13 and FY14 special purpose fund transfers enacted in A18-0462 and A18-0721	(213)	(213)	(28,900)	(25,145)	-
Transfer reduction due to revised revenue	(1,707)	-	-	-	-
Prior year legislated special purpose revenue transfer revenue reduction	-	67,667	67,533	67,714	62,410
Adjustment to prior year special purpose revenue transfers due to repeal of certain funds	-	(11,937)	-	-	-
Adjustment to reflect cancellation of parking meter advertisement program	(350)	(700)	(700)	(700)	(700)
LOTTERY	-	1,500	-	-	-
Lottery winnings redemption time period	-	1,500	-	-	-
INTERFUND TRANSFER	-	10,126	2,000	2,000	-
WCSA payment for Carnegie Library	-	5,000	2,000	2,000	-
Transfer from Community Health Care Financing fund	-	5,126	-	-	-
Local Fund Revenue With Policy Proposals	5,175,316	5,627,007	5,826,406	6,006,031	6,172,935
DEDICATED REVENUE	349,932	370,206	386,362	431,356	428,788
plus Dedicated Revenue Policy Proposals	1,754	27,079	27,964	11,198	1,266
Transfer increased parking to WMATA	-	18,239	19,124	20,031	20,933
Change Neighborhood Investment fund to Local	-	(3,190)	(3,190)	(6,390)	(10,000)
Transfer to Healthy Schools fund	-	4,266	4,266	4,266	4,266
Transfer increased bed tax to hospital fund	1,754	6,804	6,804	6,804	-
Change community benefit fund to local	-	-	-	(14,473)	(14,894)

(Continued on next page)

Table 4-12 (cont.)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2011-2015

(\$ thousands)

Revenue Source	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
DEDICATED REVENUE (Continued)					
Transfer bike sharing and other advertising to DDOT enterprise fund for transportation initiatives	-	500	500	500	500
Transfer sales tax revenue to ABRA dedicated fund	-	460	460	460	460
Dedicated Revenue with Policy Proposals	351,685	397,285	414,326	442,554	430,054
SPECIAL PURPOSE (O-TYPE) REVENUE					
plus Special Purpose Policy Proposals	213	(55,395)	(38,512)	(42,449)	(62,289)
Housing business license fee	-	109	109	109	109
Historic Preservation filing fee to HLP fund	-	12	12	12	12
Repeal FY13 and FY14 special purpose fund transfers enacted in A18-0462 and A18-0721	213	213	28,900	25,145	-
Repeal certain special purpose revenue funds	-	(67,667)	(67,533)	(67,714)	(62,410)
Adjustment to prior year special purpose revenue transfers due to repeal of certain funds	-	11,937	-	-	-
Transfer to DDOT enterprise fund for performance parking	-	750	750	750	750
Transfer from WMATA for performance parking	-	(750)	(750)	(750)	(750)
Special Purpose Revenue with Policy Proposals	428,534	405,040	419,734	420,002	420,923
All Proposals	736	169,000	143,008	147,277	145,082
General Fund Revenue with Policy Proposals	5,955,536	6,429,331	6,660,466	6,868,588	7,023,912

if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 4-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Policy Proposals:

- Housing business license fee
- Historic Preservation filing fee to Historic Landmark-District Protection Fund
- Repeal FY13 and FY14 special purpose fund transfers enacted in A18-0462 and A18-0721
- Repeal certain special purpose revenue funds
- Adjustment to prior year special purpose revenue transfers due to repeal of certain funds

Policy Proposals

Following are changes that are included in the FY 2012 Budget Support Act of 2011 (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.

Property tax changes:

Change Neighborhood Investment Fund. This subtitle would amend the Neighborhood Investment Fund such that personal property tax revenues remain in the local fund.

Make Community Benefits Fund subject to appropriations. This section would make the Community Benefits Fund subject to the inclusion of its fiscal effect in an approved budget and financial plan. As a result of

this change, revenue that would have been directed to the fund will remain in the unrestricted local fund.

D.C. Department of Transportation (DDOT) Advertising on bike sharing stations. This BSA subtitle would allow DDOT to sell advertising on bike sharing stations through an agreement with Capital Bikeshare, the operators of the bike sharing program in the District. All proceeds from the advertising agreement would be paid into the DDOT Enterprise Fund for Transportation Initiatives.

Delay calculated rate for commercial property tax. Under current law, the OCFO would examine the assessments for tax year 2012 and if the tax based on the assessments is determined to be 10 percent higher than tax collected in tax year 2011, reduce the commercial property tax rates down until growth in commercial property tax is 10 percent. The OCFO would not make this calculation until summer 2011 so there is no adjustment built into the revenue estimate. Delaying the calculation until 2013 does not affect the current revenue baseline.

Provide property tax relief. The BSA provides various forms of property tax relief to the following: Beulah Baptist Church, SOME, Inc. and Affiliates, Kelsey Gardens Redevelopment Project, Allen Chapel A.M.E Senior Residential Rental Project, Wayne Place Senior Living Limited Partnership, and the Universal Holiness Church.

Sales and excise tax changes:

Increase sales tax rate on parking from 12% to 18%. This BSA subtitle would increase the tax on the sale of or charges for the service of parking or storing of motor vehicles or trailers. As of FY 2012, all revenues from the parking sales tax go towards the District contribution to WMATA.

Maintain general sales tax rate at 6% past FY 2012. Under current law, the general sales tax is restored to 5.75% in FY 2013. This BSA subtitle would make the 6% tax rate permanent.

Expand sales tax base. This BSA subtitle expands the general sales tax base to include armored car, private investigation, and security services.

Collect sales tax on cigarettes at wholesale level with excise tax equivalent to sales tax. Under current law, in addition to the \$2.50 per pack excise tax on cigarettes, the retail sale of cigarettes is taxed at 6%. Applying a surtax of 36 cents per pack at the wholesale level (in place of the 6% retail sales tax) would be the equivalent of the sales tax and would be adjusted annually for future price inflation. There are far fewer wholesalers than retailers so administration would be simplified.

Extend hours for off-premise liquor sales. This BSA subtitle would allow stores that sell alcohol to sell until midnight rather than 10 pm. Stores that sell beer and wine only would also be able to sell until midnight on Sundays. The additional two hours would generate more taxable sales and increase both the sales tax and the excise tax collections.

Increase sales tax rate on alcohol sold off-premises to 10%. This BSA subtitle would increase the tax rate from 9% to 10% on the sales of alcoholic beverages for consumption off-premises.

Extend hours for Sunday liquor sales. This BSA subtitle allows bars and restaurants to sell liquor starting at 8 am on Sundays and dedicates \$460,000 of general sales tax revenue to the Alcoholic Beverage Regulation Administration (ABRA) for its Reimbursable Detail Subsidy Program.

Make Community Benefits Fund subject to appropriations. This section would make the Community Benefits Fund subject to the inclusion of its fiscal effect in an approved budget and financial plan. As a result of this change, revenue that would have been directed to the fund will remain in the unrestricted local fund.

Transfer sales tax revenue to Healthy Schools Fund. Beginning in FY 2012, \$4.266 million of the revenues derived from the general sales tax will be deposited annually into the Healthy Schools Fund.

Internet sales tax. The proposed subtitle would clarify that purchases of goods or services made via the internet from vendors that have a physical presence in the District (known as "nexus") are subject to the sales tax. These vendors are already subject to the sales tax and no additional revenue is projected.

Main Street tax fairness. The proposed subtitle would require “remote-vendors”—vendors that sell goods or services via the internet to purchasers in the District and that may or may not have a physical presence in the District—to collect “remote sales tax”¹ on all purchases made via the internet by individuals in the District. Vendors that have a to-be-determined low level of gross receipts from internet sales to purchasers in the District would be exempted from this requirement. The general consensus is that such efforts at the federal level will not be successful for the foreseeable future and so no additional revenue is projected.

Income tax changes:

Create a two-tier minimum franchise tax based on gross receipts. This BSA subtitle would change the current single rate minimum franchise tax to a two-tiered minimum rate. For corporate and unincorporated business taxpayers with \$1 million gross receipts or less, the minimum tax would be \$250 and for taxpayers with more than \$1 million gross receipts the minimum would be \$1,000.

Change the apportionment formula for corporate and unincorporated taxpayers to double-weight the sales factor. Under current law, total net income for a taxpayer is apportioned to the District by summing three factors—payroll, property and sales—and dividing by three. This BSA subtitle would change the formula so the sales are counted twice and the sum is divided by four.

Increase estimated tax safe harbor to 110%. This BSA subtitle would require taxpayers to withhold or make estimated payments equivalent to 110% of prior year tax liability to avoid penalties for under-withholding.

Exclude standard deduction from withholding calculation. This BSA subtitle would change the withholding tables and calculations employers use to determine amounts to withhold from employee paychecks to exclude the amount of the standard deduction.

Enact streamlined bank attachment legislation. This BSA subtitle would allow the Office of Tax and Revenue to identify the accounts of delinquent taxpayers through local banks for the purpose of settling outstanding tax liability.

Limit itemized deductions. The BSA subtitle would limit itemized deductions for taxpayers with adjusted gross income (AGI) above \$200,000. For these taxpayers, the amount of itemized deductions used to calculate District taxable income would be reduced by 5 percent of the amount AGI exceeds \$200,000.

Repeal out of state bond interest exemption. Under this BSA subtitle, interest upon the obligations of a state, territory of the United States, or any political subdivision thereof, but not including the District, shall be included in the computation of District gross income beginning in tax year 2011.

Withhold taxes from pension and retirement lump sum distributions. Under this BSA subtitle, if a resident payee receives an early distribution from a retirement plan or account, and the payment is subject to mandatory withholding of federal income tax, District tax shall be withheld by the payor of that distribution at the highest District income tax rate as exists at the time of receipt of that distribution.

Legislation to implement mandatory combined reporting. This BSA subtitle provides the legislation to implement mandatory combined reporting which was enacted in the FY 2010 Budget Support Act. The revenue from requiring multi-state companies to file as a combined entity is already incorporated in the June 2011 revenue estimate and so no fiscal impact is shown.

Modernize Integrated Tax System. The Office of Tax and Revenue will use capital funding to modernize the tax system which will completely modernize and refine the District’s tax systems to bring them in line with industry best practices and add new functionality in the areas of compliance, collections, case management and individual, business and property tax collection, processing and accounting. The new case management system will provide intelligent case analytics, review, and analysis abilities that will result in increased tax compliance and collections, resulting in increased revenues.

Gross receipts tax changes:

Ballpark Fee Clarification. Passed at the end of the 18th session, this legislation (Act 18-686) allows the District to rebate certain Ballpark Fees paid by eligible

¹ Defined as “District sales and use taxes when applied to a property or service sold by a vendor via the internet to a purchaser in the District.”

organizations. Organizations eligible to apply for the rebate are entities, and their successor entities, that paid at least 80% of gross receipts to non profit entities with the IRS 501(c)(3) designation.

Increase bed tax and transfer to Hospital Fund. The existing per bed assessment on hospitals would be increased. The revenue from this assessment would be transferred to the Hospital Fund. In addition, the United Medical Center (UMC) would be excluded from the bed tax.

Non-tax changes:

Increase various Department of Motor Vehicle fees. Fees for residential parking permits, duplicate registrations, IDs and licenses as well as fees for knowledge and road tests would be increased. A new fee of \$10/car would be imposed on fleets that participate in the fleet traffic adjudication program. Parking ticket fines will be increased for multiple offenses.

Tort Liability Subrogation. The Office of Risk Management (ORM) has requested an additional staff member to assist in pursuing pre-litigation claims against third parties who have committed negligent acts against the District, its property and/or its employees. This expansion of resources will generate additional settlement amounts that are deposited in the local fund.

Repeal certain special purpose revenue fund transfers from prior legislation. This BSA subtitle repeals the transfers of the revenue from certain funds legislated from prior year legislation:

- From the Fiscal Year 2010 Budget Support Act Of 2009: Employee parking fund
- From the Fiscal Year 2011 Budget Support Act of 2010: Defined benefits retirement program fund, Reimbursables from other governments fund, Vocational rehabilitation service reimbursement fund, the Department of Mental Health federal beneficiary reimbursement fund, and all special purpose fund revenue transfers in FY 2013 and FY 2014
- From the Fiscal Year 2011 Supplemental Budget Support Act of 2010: the FY 2012 transfers of the WASA Utility Discount Program fund and the following District Department of Energy funds: Wetlands, Residential Aid Discount, Economy II, and Residential Essential Services.

Repeal certain special purpose revenue funds. Repeals over 70 special purpose funds and re-designates the revenue as local fund revenue.

Adjustment to prior year special purpose revenue transfers due to repeal of certain funds. By repealing special purpose revenue funds, any revenue transfers that were the subject of prior year legislation have to be deducted from non-tax revenue. Another subtitle repealed all transfers for FY 2013 and FY 2014 so the repeal of these funds only impacts FY 2012.

Adjustment to reflect cancellation of parking meter advertisement program. This program was never implemented so \$350,000 is removed from the FY 2011 local fund estimate and \$700 thousand from FY 2012 through FY 2015.

WCSA payment for rights to Carnegie Library. The Washington Convention and Sports Authority (WCSA) has agreed to make payments of \$5 million in FY 2012, \$2 million in FY 2013 and \$2 million in FY 2014 in exchange for the rights to the Carnegie Library. The payments are treated as fund transfers into the local fund.

Shorten lottery winnings redemption time period. Under this BSA subtitle, an unclaimed prize for a winning ticket or share shall be retained by the Lottery Board for the person entitled to the prize for 180 days after the drawing in which the prize was won. If no claim is made for the prize within the 180-day period, the BSA specifies how the unclaimed prize funds shall be used.

One-time use of Community Health Care Financing funds. This BSA subtitle would transfer and recognize as revenue in fiscal year 2012 \$5.126 million from the certified resources of the Community Health Care Financing Fund to the unrestricted fund balance of the General Fund.

Implement D.C. Official Code Title 29 (Business Organizations) Enactment Act of 2010. This BSA subtitle amends Section 5 of the District of Columbia Official Code Title 29 (Business Organizations) Enactment Act of 2010 such that the act would apply as of January 1, 2012.

Historic Preservation filing fee to Historic Landmark-District Protection Fund. Under this BSA subtitle, all proceeds from the payment of the filing fee and transmittal fees for applications to designate a historic landmark or historic district as set forth at 10 DCMR Section C 205 will be deposited in the Historic Landmark-District Protection Fund rather than the Local Fund. In addition, the subtitle amends Title 10 of the D.C. Municipal Regulations (Subtitle C, Historic Preservation Chapter 2, Designation of Historic Landmarks and Districts, Section 205, Filing Fees) and Title 12 of the D.C. Municipal Regulations (Subtitle K, Chapter 1, DCRA Permits Division Schedule of Fees, Section 101, Building Permit Fees).

Special purpose fund changes:

Modify steel plate fees. This BSA subtitle waives the fee for using steel plates in roadways for the first five days. There is not expected to be a fiscal impact due to this change.

Repeal prior year transfers from certain special purpose funds to local. As part of prior year budget support acts, there were several transfers from the revenues for certain funds that cannot be transferred because of legal issues or lack of revenues. This subtitle repeals those transfers that were already incorporated in the baseline revenue estimate.

Repeal certain special purpose revenue funds. This BSA subtitle repeals several special purpose revenue funds. By repealing these funds, the associated revenue and fund balance net of legislated transfers and outstanding budgeted amounts become part of the local fund.

Housing business license fee. This BSA subtitle amends Section 401(a) of the Rental Housing Act of 1985 such that each housing provider shall pay an annual fee of \$21.50 for each rental unit in a housing accommodation registered by the housing provider at the time the housing provider applies for a basic business license or a renewal of the basic business license. The fees shall be deposited in the fund established to provide for the abatement of nuisances in the District of Columbia.

Historic Preservation filing fee to Historic Landmark-District Protection Fund. Under this BSA subtitle, all proceeds from the payment of the filing fee and trans-

mittal fees for applications to designate a historic landmark or historic district as set forth at 10 DCMR Section C 205 will be deposited in the Historic Landmark-District Protection Fund rather than the Local Fund. In addition, the subtitle amends Title 10 of the D.C. Municipal Regulations (Subtitle C, Historic Preservation Chapter 2, Designation of Historic Landmarks and Districts, Section 205, Filing Fees) and Title 12 of the D.C. Municipal Regulations (Subtitle K, Chapter 1, DCRA Permits Division Schedule of Fees, Section 101, Building Permit Fees).

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 (<http://cfo.dc.gov>):

- 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 4-13

Percentage Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Real Property (gross)	-0.1%	-7.7%	7.4%	6.5%	4.3%	3.1%
Transfer to TIF/Pilot/CBF	-37.8%	117.5%	39.9%	13.1%	42.0%	9.0%
Real Property (net)	0.3%	-8.5%	6.9%	6.4%	3.5%	2.9%
Personal Property (gross)	-24.8%	0.3%	0.9%	1.0%	1.8%	1.8%
Transfer to Neighborhood Investment Fund	-74.1%	23.3%	0.0%	0.0%	100.3%	56.5%
Personal Property (net)	-16.4%	-0.9%	0.9%	1.1%	-4.5%	-5.5%
Public Space Rental (gross)	5.1%	-3.2%	0.9%	1.0%	1.0%	1.0%
Transfer to DDOT	5.1%	-3.2%	-100.0%			
Public Space Rental (net)				1.0%	1.0%	1.0%
Total Property	-0.2%	-8.3%	8.7%	6.2%	3.3%	2.7%
General Sales (gross)	0.3%	3.8%	5.6%	3.4%	4.5%	4.5%
Transfer to Convention Center	3.1%	2.6%	4.0%	4.0%	4.0%	4.0%
Transfer to TIF/CBF	26.9%	58.8%	-13.6%	15.7%	49.0%	-20.4%
Transfer to DDOT (parking tax)	19.4%	4.2%	-100.0%			
Transfer to Ballpark Fund	5.8%	-0.1%	4.8%	1.8%	3.8%	3.2%
Transfer to Healthy DC Fund			100.0%	100.0%	100.0%	0.0%
Transfer to WMATA				1.4%	2.8%	2.4%
General Sales (net)	13.3%	2.4%	5.5%	3.0%	2.8%	6.1%
Alcohol	6.1%	-2.0%	1.0%	-0.4%	-0.4%	-0.4%
Cigarette	-11.2%	-3.0%	-1.3%	-1.3%	-1.3%	-1.3%
Motor Vehicle	17.6%	-5.4%	2.0%	2.0%	2.0%	2.0%
Motor Fuel Tax	-6.9%	-3.1%	-4.0%	-4.0%	-4.0%	0.0%
Transfer to Highway Trust Fund	-6.9%	-3.1%	-4.0%	-4.0%	-4.0%	0.0%
Total Sales	12.3%	1.9%	5.1%	2.8%	2.7%	5.7%
Individual Income	-2.2%	9.4%	6.9%	4.7%	3.1%	3.5%
Corporation Franchise	-6.6%	7.2%	4.6%	2.2%	2.6%	3.9%
U. B. Franchise	-3.2%	4.5%	3.2%	6.0%	6.0%	6.0%
Total Income	-3.0%	8.7%	6.3%	4.5%	3.3%	3.8%
Public Utility (gross)	-0.8%	0.2%	0.2%	0.2%	0.1%	0.1%
Transfer to Ballpark Fund	2.1%	-2.3%	0.2%	0.1%	0.1%	0.1%
Public Utility (net)	-1.0%	0.4%	0.2%	0.2%	0.1%	0.1%
Toll Telecommunication (gross)	-5.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer to Ballpark Fund	-34.8%	15.4%	0.0%	0.0%	0.0%	0.0%
Toll Telecommunication (net)	-4.3%	-0.4%	0.0%	0.0%	0.0%	0.0%
Insurance Premiums (gross)	19.7%	3.7%	5.3%	0.0%	0.0%	0.0%
Transfer to Healthy DC Fund	180.9%	0.0%	2.8%	0.0%	0.0%	0.0%
Insurance Premiums (net)	-8.9%	5.7%	6.5%	0.0%	0.0%	0.0%
Healthcare Provider Tax	2.8%	-3.4%	0.0%	0.0%	0.0%	0.0%
Transfer to Nursing Facility Quality of Care Fund	2.8%	-3.4%	0.0%	0.0%	0.0%	0.0%
Baseball Gross Receipts Tax	-15.9%	-5.1%	1.3%	2.2%	2.1%	2.1%
Transfer to Ballpark Fund	-15.9%	-5.1%	1.3%	2.2%	2.1%	2.1%

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Table 4-13 (cont)

Percentage Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Hospital Bed Tax			0.0%	0.0%	0.0%	-100.0%
Transfer to Hospital Fund			0.0%	0.0%	0.0%	-100.0%
ICF-MR Assessment			0.0%	0.0%	0.0%	0.0%
Transfer to Stevie Sellows			0.0%	0.0%	0.0%	0.0%
HMSC Contribution		0.0%	0.0%	0.0%	0.0%	0.0%
Transfer to Healthy DC Fund		0.0%	0.0%	0.0%	0.0%	0.0%
Total Gross Receipts	-3.3%	1.1%	1.4%	0.1%	0.1%	0.1%
Estate	-47.2%	34.7%	-34.0%	0.0%	0.0%	0.0%
Deed Recordation (gross)	12.3%	29.8%	0.5%	4.3%	4.0%	3.8%
Transfer to HPTF	2.9%	34.2%	0.5%	4.3%	4.0%	3.8%
Deed Recordation (net)	14.1%	29.1%	0.5%	4.3%	4.0%	3.8%
Deed Transfer (gross)	20.4%	38.3%	0.5%	6.6%	6.0%	5.9%
Transfer to HPTF	11.8%	42.3%	0.5%	6.6%	6.0%	5.9%
Deed Transfer (net)	22.0%	37.6%	0.5%	6.6%	6.0%	5.9%
Economic Interests	117.5%	-45.1%	0.0%	0.0%	0.0%	0.0%
Total Other Taxes	0.5%	27.2%	-5.6%	4.5%	4.2%	4.1%
TOTAL TAXES	0.9%	1.2%	5.9%	4.6%	3.1%	3.6%
Licenses and Permits	-7.7%	-1.8%	-1.7%	1.4%	-4.5%	1.8%
Fines and Forfeits	9.9%	17.7%	5.3%	2.6%	-1.3%	-1.2%
Charges for Services	4.6%	11.7%	-7.1%	2.3%	-3.4%	2.4%
Miscellaneous Revenue	-15.5%	3.5%	-19.4%	0.7%	-2.7%	-38.3%
TOTAL NON-TAX	-4.2%	8.3%	-5.9%	1.8%	-2.5%	-10.9%
Lottery	-2.9%	-5.2%	9.7%	3.1%	2.9%	2.3%
Interfund Transfer						
TOTAL LOCAL FUND REVENUE	0.5%	2.0%	4.9%	4.5%	2.7%	2.4%

Table 4-14

Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Real Property (gross)	(1,234)	(140,459)	124,000	118,172	82,706	61,966
Transfer to TIF/Pilot/CBF	(6,776)	13,094	9,663	4,434	16,110	4,879
Real Property (net)	5,542	(153,553)	114,337	113,738	66,596	57,087
Personal Property (gross)	(17,131)	156	454	527	951	968
Transfer to Neighborhood Investment Fund	(7,412)	602	-	-	3,200	3,610
Personal Property (net)	(9,719)	(446)	454	527	(2,249)	(2,642)
Public Space Rental (gross)	1,652	(1,096)	288	335	338	341
Transfer to DDOT	1,652	(1,096)	(33,168)	-	-	-
Public Space Rental (net)	-	-	(33,456)	(335)	(338)	(341)
Total Property	(4,177)	(153,999)	148,247	114,600	64,685	54,786
General Sales (gross)	3,280	37,114	56,504	36,086	49,759	52,101
Transfer to Convention Center	2,822	2,484	3,874	4,029	4,190	4,357
Transfer to TIF/CBF	4,874	13,520	(4,950)	4,954	17,907	(11,123)
Transfer to DDOT (parking tax)	4,609	1,199	(29,573)	-	-	-
Transfer to Ballpark Fund	543	(11)	481	191	403	350
Transfer to Healthy DC Fund	-	27	27	53	107	-
Transfer to WMATA	-	-	40,403	552	1,167	1,012
General Sales (net)	96,432	19,896	46,243	26,307	25,985	57,504
Alcohol	331	(112)	57	(25)	(24)	(22)
Cigarette	(4,226)	(1,002)	(422)	(417)	(411)	(406)
Motor Vehicle	5,642	(2,024)	714	729	743	758
Motor Fuel Tax	(1,650)	(680)	(860)	(826)	(793)	-
Transfer to Highway Trust Fund	(1,650)	(680)	(860)	(826)	(793)	-
Total Sales	98,179	16,758	46,592	26,594	26,293	57,835
Individual Income	(25,494)	104,833	83,363	61,670	42,569	49,301
Corporation Franchise	(14,590)	14,984	10,330	5,186	6,237	9,521
U. B. Franchise	(3,852)	5,252	3,879	7,532	7,984	8,463
Total Income	(43,936)	125,069	97,573	74,388	56,790	67,284
Public Utility (gross)	(1,169)	307	269	237	208	182
Transfer to Ballpark Fund	210	(240)	17	14	13	11
Public Utility (net)	(1,379)	547	252	223	195	171
Toll Telecommunication (gross)	(3,760)	27	20	14	10	8
Transfer to Ballpark Fund	(1,026)	296	1	-	1	-
Toll Telecommunication (net)	(2,734)	(269)	19	14	9	8
Insurance Premiums (gross)	11,323	2,527	3,757	-	-	-
Transfer to Healthy DC Fund	15,651	12	684	-	-	-
Insurance Premiums (net)	(4,328)	2,515	3,073	-	-	-
Healthcare Provider Tax	335	(423)	-	-	-	-
Transfer to Nursing Facility Quality of Care Fund	335	(423)	-	-	-	-
Baseball Gross Receipts Tax	(4,492)	(1,212)	300	500	500	500
Transfer to Ballpark Fund	(4,492)	(1,212)	300	500	500	500

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Table 4-14 (cont)

Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Hospital Bed Tax	-	8,390	-	-	-	(8,390)
Transfer to Hospital Fund	-	8,390	-	-	-	(8,390)
ICF-MR Assessment	-	2,000	-	-	-	-
Transfer to Stevie Sellows	-	2,000	-	-	-	-
HMSC Contribution	5,000	-	-	-	-	-
Transfer to Healthy DC Fund	5,000	-	-	-	-	-
Total Gross Receipts	(8,441)	2,793	3,344	237	204	179
Estate	(35,167)	13,659	(18,000)	-	-	-
Deed Recordation (gross)	12,435	33,779	735	6,411	6,180	6,076
Transfer to HPTF	465	5,624	110	962	927	911
Deed Recordation (net)	11,970	28,156	625	5,449	5,253	5,165
Deed Transfer (gross)	15,940	36,104	652	8,629	8,410	8,762
Transfer to HPTF	1,449	5,811	98	1,294	1,262	1,314
Deed Transfer (net)	14,491	30,293	554	7,335	7,149	7,447
Economic Interests	9,842	(8,218)	-	-	-	-
Total Other Taxes	1,136	63,890	(16,822)	12,784	12,402	12,612
TOTAL TAXES	42,761	54,511	278,934	228,603	160,375	192,696
Licenses and Permits	(5,072)	(1,117)	(1,036)	848	(2,694)	1,006
Fines and Forfeits	10,073	19,773	6,975	3,576	(1,828)	(1,736)
Charges for Services	2,033	5,380	(3,636)	1,081	(1,672)	1,133
Miscellaneous Revenue	(21,996)	4,196	(23,998)	719	(2,753)	(37,513)
TOTAL NON-TAX	(14,962)	28,232	(21,695)	6,224	(8,947)	(37,110)
Lottery	(2,025)	(3,493)	6,157	2,171	2,089	1,675
Interfund Transfer	-	20,889	(10,253)	6,161	1,137	(17,934)
TOTAL LOCAL FUND REVENUE	25,774	100,139	253,144	243,159	154,654	139,327

Table 4-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2010-2015

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
BUSINESS LICENSES AND PERMITS								
3001	DISB	INSURANCE LICENSE	9,313	12,000	11,000	12,000	11,000	12,000
3002	Pub Svc Comm	ELECTRICAL LICENSE	14	12	10	11	11	12
3003	Pub Svc Comm	NATURAL GAS LICENSE	-	2	2	2	2	2
3006	Taxicab Comm.	HACKERS LICENSE	748	800	900	900	900	900
3010	Taxicab Comm.	OTHER BUSINESS LICENSE	23	80	80	80	80	80
3012	DCRA	BUILDING STRUCTURES & EQUIPMENT	15,082	16,640	16,602	16,077	14,388	14,388
3013	DCRA	CERTIFICATE OF OCCUPANCY	313	392	350	350	350	350
3014	DCRA	REFRIGERATION & PLUMBING PERMIT	2,101	2,489	2,489	2,200	2,200	2,200
3015	DCRA	ELECTRICAL PERMIT	2,020	2,545	2,545	2,300	2,300	2,300
3017	ABC	ALCOHOLIC BEVERAGE LICENSE	15	100	100	100	100	100
3019	Taxicab Comm.	TAXICAB COMMISSION ADVANCEMENT	1	-	-	-	-	-
3021	OCFO	VENDOR FEES	734	560	500	500	500	500
3023	DMH	OTHER LICENSE FEES	9	14	9	14	9	14
3041	DMV	CHARTERED BUS TRIP PERMIT	-	3	3	3	3	3
3053	DMV	DEALER REGISTRATION APPLICATION FEE	0	10	10	10	10	10
TOTAL BUSINESS LICENSES AND PERMITS			30,373	35,647	34,600	34,547	31,853	32,859
NONBUSINESS LICENSES AND PERMITS								
3100	Taxicab Comm.	HACK & LIMO LICENSES TEST	-	5	5	5	5	5
3100	DMV	DRIVERS LICENSE	3,242	3,000	3,000	3,000	3,000	3,000
3105	DMV	CANCEL ROAD TEST FEE	40	35	35	35	35	35
3106	DMV	CHANGE OF ADDRESS FEE	6	6	6	6	6	6
3120	MPD	BOAT REGISTRATION	168	112	112	112	112	112
3140	DMV	RECIPROCITY PERMIT	465	375	375	375	375	375
3144	DMV	DIGIT CERTIFICATE FEE	4	4	4	4	4	4
3145	DMV	PERSONALIZED TAGS	57	45	45	45	45	55
3147	DMV	DCTC ISSUANCES	501	400	400	400	400	400
3148	DMV	TEMPORARY TAGS	11	10	11	10	11	11
3149	DMV	TRANSFER OF TAGS	39	35	35	35	35	35
3150	DMV	VEHICLE REGISTRATION	25,866	20,000	20,000	20,902	20,901	20,891
3150	DMV	ASSOCIATED FEE FOR ONE YEAR	76	60	70	70	70	70
3161	DMV	ASSOCIATED FEE FOR THIRTY (30) DAYS	1	1	1	1	1	1
3153	DMV	RECORD SEARCHES	1	-	-	-	-	-
TOTAL NONBUSINESS LICENSES & PERMITS			30,478	24,088	24,099	25,000	25,000	25,000
TOTAL LICENSES & PERMITS			60,852	59,735	58,699	59,547	56,853	57,859

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Table 4-15 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2010-2015

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
FINES AND FORFEITURES								
5000	Taxicab Comm.	HACKERS FINES	1	1	1	1	1	1
5010	MPD	AUTOMATED ENFORCEMENT	24,142	40,500	38,475	36,551	34,723	32,987
5010	DMV/DPW	TRAFFIC FINES RSC 1501	85,331	90,000	99,000	104,500	104,500	104,500
5020	DPW	SALE OF ABANDONED PROPERTY	186	150	150	150	150	150
5030	DPW	BOOTING FEES	195	100	100	100	100	100
5040	DCRA	TOWING FEES-RSC 1505	41	-	-	-	-	-
5040	DPW	TOWING FEES-RSC 1505	174	125	125	125	125	125
5050	DPW	IMPOUNDMENT FEES-RSC 1506	272	175	175	175	175	175
5060	MPD	FINES AND FORFEITURES-OTHER	3	-	-	-	-	-
5060	DISB	FINES AND FORFEITURES-OTHER	659	110	110	110	110	110
5060	ABC	FINES AND FORFEITURES-OTHER	484	100	100	100	100	100
TOTAL FINES & FORFEITURES			111,488	131,261	138,236	141,812	139,984	138,248
MISCELLANEOUS								
5300	WASA	WASA - P.I.L.O.T.	12,414	12,414	12,414	12,414	12,414	12,414
5600	Various	INTEREST INCOME	6,781	2,000	6,000	6,000	6,000	6,000
5700	OCFO	UNCLAIMED PROPERTY	22,636	30,000	29,000	29,000	28,000	28,000
6103	Various	REIMBURSEMENTS	35	1	1	1	1	1
6104	OCFO	LOTTERY ADMINISTRATION	81	-	-	-	-	-
6106	Various	OTHER REVENUES	71,637	79,524	52,526	53,245	51,492	13,979
TOTAL MISCELLANEOUS			119,743	123,939	99,941	100,660	97,907	60,394
CHARGES FOR SERVICES								
3200	Pub Svc Comm	TELECO REGISTRATION	1	10	5	5	6	6
3201	DCRA	HOME OCCUPATION LICENSE	65	30	30	30	30	30
3202	DCRA	BOILER INSPECTION PERMITS	55	101	100	100	100	100
3204	DCRA	ELEVATOR INSPECTION	283	101	100	100	100	100
3206	MPD	FINGERPRINTS, PHOTOS	412	375	375	375	375	375
3207	Various	OTHER SERVICE CHARGES	5,315	3,300	3,200	3,200	3,200	3,200
3208	Various	REPRODUCTION OF REPORTS	3,004	3,300	2,800	2,800	2,800	2,800
3209	FEMS	EMERGENCY AMBULANCE FEES	15,008	19,300	17,500	17,500	17,500	17,500
3210	OCFO	TAX CERTIFICATES	121	100	100	100	100	100
3210	MPD	TRANSCRIPT OF RECORDS	281	265	265	265	265	265
3211	MPD	FIREARM USER FEE	490	400	380	361	343	326
3214	DMV	MOTOR VEHICLE INSPECTION	0	-	-	-	-	-
3215	DMV	VEHICLE TITLES RSC 1259	2,116	2,000	2,000	2,000	2,000	2,000
3219	DCRA	WHARVES AND MARKETS	332	302	300	600	300	600
3220	DCRA	SURVEYOR FEES	28	37	35	35	35	35
3221	OCFO	DEED RECORDATION FEES	7,438	7,478	7,000	6,700	6,700	6,700
3221	DMV	RECORDATION FEE (RSC 1275)	440	375	375	375	400	400
3222	DCRA	CORP RECORDATION	8,910	11,500	10,900	11,500	9,900	10,500

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Table 4-15 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2010-2015

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2010 Actual	FY 2011 Projected	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
3223	DMV	PARKING FEES/PERMITS RSC 1314	1,793	1,650	1,650	1,750	2,000	2,000
3227	DCRA	COND/COOP CERTIFICATE	-	10	10	10	10	10
3228	DCRA	CONDO REGISTRATION	1	25	25	25	25	25
3237	DMV	BUSINESS-INSURANCE LAPSE FEES	16	20	15	15	20	20
3232	Off of Cable TV	CABLE TV FRANCHISE FEE	(64)	-	-	-	-	-
3234	Various	OTHER SERVICE CHARGES-OTHER	52	358	237	637	619	869
3320	DCRA	MODIFICATION AND VARIANCE REQUESTS	17	14	17	17	-	-
3310	DISB	INVESTMENT ADVISORS ACT	-	454	450	450	450	450
TOTAL CHARGES FOR SERVICES			46,125	51,505	47,869	48,950	47,278	48,411
TOTAL NON TAX REVENUE			338,208	366,440	344,745	350,969	342,022	304,912

Table 4-16

Dedicated Tax Revenue Funds, by Source of Revenue: June 2011 Certifications

	FY 2010		FY 2011		FY 2011		FY 2011		FY 2012		FY 2012		FY 2013		FY 2014		FY 2015	
	End of Year Fund Balance	FY 2010 Certified Revenues	FY 2011 Certified Revenues	FY 2011 Certified Fund Balance Use	FY 2011 Certified Resources	FY 2012 Certified Revenues	FY 2012 Certified Fund Balance Use	FY 2012 Certified Resources	FY 2012 Certified Revenues	FY 2012 Certified Resources	FY 2013 Certified Revenues	FY 2013 Certified Resources	FY 2013 Certified Revenues	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Resources
TOTAL DEDICATED TAX REVENUE		349,931,667	349,931,667	7,420,000	357,351,667	370,205,507	4,060,876	374,266,384	386,362,433	431,355,998	428,788,190							
Ballpark Fund (B00 0110)	0	44,746,000	44,746,000	0	44,746,000	45,545,000	0	45,545,000	46,250,000	47,167,000	48,028,000							
Sales Tax		9,966,000	9,966,000		9,966,000	10,447,000		10,447,000	10,638,000	11,041,000	11,391,000							
Public Utility Tax		10,061,000	10,061,000		10,061,000	10,078,000		10,078,000	10,092,000	10,105,000	10,116,000							
Toll Telecommunications Tax		2,219,000	2,219,000		2,219,000	2,220,000		2,220,000	2,220,000	2,221,000	2,221,000							
Ballpark Fee		22,500,000	22,500,000		22,500,000	22,800,000		22,800,000	23,300,000	23,800,000	24,300,000							
Neighborhood Investment Fund (EB0 0011)	5,425,722	3,190,000	3,190,000	2,400,000	5,590,000	3,190,000	3,025,722	6,215,722	3,190,000	6,390,000	10,000,000							
Personal Property Tax		3,190,000	3,190,000		3,190,000	3,190,000		3,190,000	3,190,000	6,390,000	10,000,000							
Convention Center Fund (EZ0 0110)	0	96,844,000	96,844,000	0	96,844,000	100,717,760	0	100,717,760	104,746,470	108,936,329	113,293,782							
Sales Tax		96,844,000	96,844,000		96,844,000	100,717,760		100,717,760	104,746,470	108,936,329	113,293,782							
DDOT Unified Fund (KA0 0110)	113,187	15,000,000	15,000,000	0	15,000,000	0	0	0	0	0	0							
Sales Tax (parking)		15,000,000	15,000,000		15,000,000	0		0	0	0	0							
Highway Trust Fund (KZ0 0110)	0	31,273,000	31,273,000	0	31,273,000	20,640,000	0	20,640,000	19,814,400	19,021,824	19,021,824							
Sales Tax (parking)		9,773,000	9,773,000		9,773,000	0		0	0	0	0							
Motor Fuel Tax		21,500,000	21,500,000		21,500,000	20,640,000		20,640,000	19,814,400	19,021,824	19,021,824							
WMATA (KE0 0110)	0	0	0	0	0	40,403,000	0	40,403,000	40,955,000	42,122,000	43,134,000							
Sales Tax (parking)		-	-		-	40,403,000		40,403,000	40,955,000	42,122,000	43,134,000							
Housing Production Trust Fund (HPO 0110)	0	41,592,450	41,592,450	0	41,592,450	41,800,412	0	41,800,412	44,056,433	46,245,038	48,470,666							
Deed Recordation Tax		22,046,550	22,046,550		22,046,550	22,156,783		22,156,783	23,118,385	24,045,429	24,956,814							
Deed Transfer Tax		19,545,900	19,545,900		19,545,900	19,643,630		19,643,630	20,938,048	22,199,610	23,513,852							
Nursing Facility Quality of Care Fund (HT0 0110)	3,052,309	12,000,000	12,000,000	0	12,000,000	12,000,000	0	12,000,000	12,000,000	12,000,000	12,000,000							
Healthcare Provider Tax		12,000,000	12,000,000		12,000,000	12,000,000		12,000,000	12,000,000	12,000,000	12,000,000							

(continued on next page)

Table 4-16 (cont.)

Dedicated Tax Revenue Funds, by Source of Revenue: June 2011 Certifications

	FY 2010											
	End of Year Fund Balance	FY 2011 Certified Revenues	FY 2011 Certified Fund Balance Use	FY 2011 Certified Resources	FY 2012 Certified Revenues	FY 2012 Certified Fund Balance Use	FY 2012 Certified Resources	FY 2013 Certified Revenues	FY 2014 Certified Revenues	FY 2015 Certified Revenues		
Healthy DC Fund (HTO 0111)	10,749,854	29,342,701	5,020,000	34,362,701	30,053,402	1,035,154	31,088,556	30,106,805	30,213,610	30,213,610		
Sales Tax		26,701			53,402			106,805	213,610	213,610		
Insurance Premiums Tax		24,316,000			25,000,000			25,000,000	25,000,000	25,000,000		
HMSC Contribution		5,000,000			5,000,000			5,000,000	5,000,000	5,000,000		
Stevie Sellows Quality Improvement Fund (HTO 0112)	0	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000		
ICF-MR Assessment		2,000,000			2,000,000			2,000,000	2,000,000	2,000,000		
Hospital Fund (HTO 0114)	0	8,390,000	0	8,390,000	8,390,000	0	8,390,000	8,390,000	8,390,000	0		
Hospital Bed Tax		8,390,000			8,390,000			8,390,000	8,390,000	0		
Tax Increment Financing (TZO 0110)	0	60,753,516	0	60,753,516	65,465,933	0	65,465,933	74,853,325	108,870,196	102,626,307		
Real Property Tax		24,238,828			33,901,599			38,335,167	54,444,713	59,324,159		
Sales Tax		36,514,688			31,564,334			36,518,158	54,425,483	43,302,148		
Debt Service (DSO)	0	4,800,000	0	4,800,000	0	0	0	0	0	0		
Sales Tax (parking)		4,800,000			0			0	0	0		
Pay As You Go Dedicated Taxes (PAO 0110)	186,899	0	0	0	0	0	0	0	0	0		

Table 4-17: Special Purpose (O-type) Revenue Funds

Table 4-17, which follows, reports the certified revenues and fund balance use for the District's Special Purpose (O-type) Revenue funds. The revenues reported in this table are District agency projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2012 Proposed Budget and Financial Plan. Any such policy change is reported earlier in this chapter in Table 4-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 4-17 reports each fund's available fund balance at the end of FY 2010. 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 "FY2010 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 2010 Comprehensive Annual Financial Report (CAFR).

The second column of the table shows legislated Special Purpose fund balance transfers to the Local fund in FY 2011. These amounts were specified in the FY 2011 Budget Support Act of 2010 (B-18-0731).

The next three columns show, for FY 2011, 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.

For certain funds, the FY 2011 Budget Support Act of 2010 (B-18-0731), along with the FY 2011 Supplemental Budget Support Act of 2010 (B18-1100), specified transfers from a fund's revenue to the Local fund in Fiscal Years 2011 – 2014. The "Legislated Revenue Transfers in FY11" column shows the legislated revenue transfers that are to occur in FY 2011. These transfers will reduce the resources available to support the budgets for the funds affected by the revenue transfers.

The final four columns of the table report, for FY 2012, projected revenue under current law, projected fund balance use by fund, total certified resources, and the FY 2012 legislated transfer of revenue from the Special Purpose fund to the Local fund.

A 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 4-17. It is available on the Office of the Chief Financial Officer web site (http://cfo.dc.gov/cfo/frames.asp?doc=/cfo/lib/cfo/ora/final_spr_fund_report_april_1_2010.pdf).

Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
A. Governmental Direction and Support										
Department of Real Estate Services (AM0)										
1440	3,186,804	0	15,513,802	1,600,000	17,113,802	2,573,990	15,518,414	0	15,518,414	2,573,990
	169,988	0	5,085,000	0	5,085,000	0	5,085,000	0	5,085,000	0
1450	0	0	1,026,480	0	1,026,480	2,573,990	1,376,640	0	1,376,640	2,573,990
1459	2,905,071	0	8,587,418	1,600,000	10,187,418	0	8,206,774	0	8,206,774	0
1460	111,745	0	814,904	0	814,904	0	850,000	0	850,000	0
Office of Finance and Resource Management (AS0)										
1150	0	0	215,275	0	215,275	0	226,038	0	226,038	0
	0	0	215,275	0	215,275	0	226,038	0	226,038	0
Office of the Chief Financial Officer (AT0)										
0602	7,643,735	3,482,197	31,332,603	2,400,000	33,732,603	220,672	32,174,212	0	32,174,212	220,672
	0	0	312,781	0	312,781	9,674	295,499	0	295,499	9,674
0603	0	0	1,131,375	0	1,131,375	21,279	1,320,883	0	1,320,883	21,279
0605	0	0	297,711	0	297,711	36,714	371,740	0	371,740	36,714
0606	4,384,929	2,635,084	1,589,101	0	1,589,101	0	1,105,504	0	1,105,504	0
0607	0	0	105,000	0	105,000	1,038	13,000	0	13,000	1,038
0610	847,113	847,113	3,829,550	0	3,829,550	0	4,000,000	0	4,000,000	0
0611	0	0	14,600,000	0	14,600,000	0	12,600,000	0	12,600,000	0
0613	0	0	3,484,074	0	3,484,074	4,012	3,533,754	0	3,533,754	4,012
0614	0	0	241,124	0	241,124	124,372	408,477	0	408,477	124,372
0618	2,411,693	0	4,526,071	2,400,000	6,926,071	0	7,147,563	0	7,147,563	0
0619	0	0	1,215,816	0	1,215,816	9,807	1,256,799	0	1,256,799	9,807
0623	0	0	0	0	0	13,776	0	0	0	13,776
0626	0	0	0	0	0	0	120,994	0	120,994	0
Office of the Secretary (BA0)										
1243	0	0	698,728	0	698,728	0	698,728	0	698,728	0
	0	0	698,728	0	698,728	0	698,728	0	698,728	0
D.C. Department of Human Resources (BE0)										
0615	0	0	276,791	0	276,791	8,408	285,200	0	285,200	8,408
1555	0	0	168,544	0	168,544	5,456	174,000	0	174,000	5,456
	0	0	108,248	0	108,248	2,952	111,200	0	111,200	2,952
Office of the Attorney General (CB0)										
0601	14,931,115	5,327,265	4,768,307	3,686,769	8,455,076	660,539	4,783,680	2,197,681	6,981,361	660,539
	21,453	0	221,000	0	221,000	2,851	221,000	0	221,000	2,851
0602	372,529	0	150,000	58,598	208,598	0	150,000	63,347	213,347	0
0603	11,175,406	4,999,999	2,000,000	3,393,547	5,393,547	447,000	2,000,000	1,876,223	3,876,223	447,000

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Table 4-17(continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
A. Governmental Direction and Support (cont.)										
Office of the Attorney General (cont)										
0604	88,960	67,000	25,000	0	25,000	0	25,000	0	25,000	0
0605	68,222	66,725	2,800	0	2,800	0	2,800	0	2,800	0
0606	0	0	0	0	0	0	0	0	0	0
0611	2,837,625	0	1,800,000	234,625	2,034,625	26,000	1,800,000	252,194	2,052,194	26,000
0612	366,920	193,541	500,000	0	500,000	184,688	500,000	5,917	505,917	184,688
0613	0	0	69,507	0	69,507	0	84,880	0	84,880	0
Office of Campaign Finance (C:J0)	0	0	51,250	0	51,250	0	51,250	61,722	112,972	0
0600	0	0	51,250	0	51,250	0	51,250	61,722	112,972	0
Office of Contracting and Procurement (P00)	1,223,588	136,568	592,918	701,083	1,294,001	30,531	901,311	393,060	1,294,371	1,531
4010	1,094,758	615	500,000	701,083	1,201,083	29,000	700,000	393,060	1,083,060	0
6102	128,830	135,953	92,918	0	92,918	1,531	201,311	0	201,311	1,531
Medical Liability Captive INS Agency (R:J0)	2,340,449	0	682,580	2,340,449	3,023,029	0	597,526	2,340,449	2,937,975	0
1240	2,340,449	0	682,580	2,340,449	3,023,029	0	597,526	2,340,449	2,937,975	0
Office of the Chief Technology Officer (T00)	1,418,151	0	9,141,041	1,397,158	10,538,199	0	9,040,143	0	9,040,143	0
0602	0	0	9,141,041	1,397,158	10,538,199	0	9,040,143	0	9,040,143	0
1200	1,418,151	0	0	0	0	0	0	0	0	0
Fixed Costs - DRES (ZX0)	0	0	1,130,434	0	1,130,434	0	1,300,000	0	1,300,000	0
1150	0	0	1,130,434	0	1,130,434	0	1,300,000	0	1,300,000	0
Sub-total: Governmental Direction and Support	30,743,841	8,946,030	64,403,730	12,125,459	76,529,189	3,494,140	65,576,503	4,992,912	70,569,415	3,465,140
B. Economic Development and Regulation										
Office of Planning (B00)										
2001	27,100	0	20,000	18,000	38,000	2,000	20,000	6,000	26,000	2,000
Commission on Arts and Humanities (BX0)	120,614	65,627	475,600	0	475,600	0	100,000	54,987	154,987	0
0600	120,614	65,627	475,600	0	475,600	0	100,000	54,987	154,987	0

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Table 4-17(continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
B. Economic Development and Regulation (cont.)										
Department of Employment Services (CFO)										
0610	40,936,275	33,897,580	36,407,680	0	36,407,680	3,936,000	35,032,965	0	35,032,965	3,936,000
	8,657,704	7,654,732	5,347,000	0	5,347,000	0	4,500,000	0	4,500,000	0
0611	20,655,529	16,835,615	20,272,831	0	20,272,831	0	20,000,000	0	20,000,000	0
0612	1,028,749	107,719	1,287,849	0	1,287,849	0	1,032,965	0	1,032,965	0
0623	180,000	0	0	0	0	0	0	0	0	0
0624	10,416,294	9,299,514	9,500,000	0	9,500,000	3,936,000	9,500,000	0	9,500,000	3,936,000
Office of the Tenant Advocate (C00)										
6005	2,982,831	1,026,781	1,216,637	460,675	1,677,312	1,562,302	1,185,892	100,000	1,285,892	1,176,036
	2,187,456	1,026,781	1,109,325	460,675	1,570,000	986,266	1,076,906	100,000	1,176,906	600,000
6015	795,375	0	107,312	0	107,312	576,036	108,986	0	108,986	576,036
Dept. of Consumer and Regulatory Affairs (CR0)										
6006	6,715,839	2,933,425	16,969,461	0	16,969,461	1,351,903	18,409,726	0	18,409,726	1,101,903
	0	0	4,073,171	0	4,073,171	182,600	5,211,000	0	5,211,000	182,600
6008	1,784,625	1,509,843	1,242,465	0	1,242,465	501	595,457	0	595,457	501
6009	0	0	60,000	0	60,000	0	144,800	0	144,800	0
6010	1,084,651	306,886	2,201,269	0	2,201,269	95,373	2,414,291	0	2,414,291	95,373
6011	0	0	5,000	0	5,000	0	5,000	0	5,000	0
6012	0	0	92,000	0	92,000	0	94,792	0	94,792	0
6013	652,761	0	7,406,764	0	7,406,764	855,565	7,625,000	0	7,625,000	605,565
6014	0	0	50,000	0	50,000	0	50,000	0	50,000	0
6020	469,128	72,290	173,000	0	173,000	0	576,256	0	576,256	0
6025	468,829	444,340	827,367	0	827,367	3,802	855,560	0	855,560	3,802
6030	1,563,280	600,066	438,426	0	438,426	214,062	430,314	0	430,314	214,062
6035	692,566	0	399,999	0	399,999	0	407,256	0	407,256	0
Office of Cable Television (CT0)										
0600	5,899,733	3,555,982	8,600,000	0	8,600,000	2,162,844	9,900,000	575,030	10,475,030	1,875,030
	5,899,733	3,555,982	8,600,000	0	8,600,000	2,162,844	9,900,000	575,030	10,475,030	1,875,030
Dept. of Housing and Community Development (DB0)										
0602	17,941,075	8,703,708	8,401,546	4,335,546	12,737,092	43,781	7,841,546	3,275,560	11,117,106	43,781
	4,196,921	0	2,295,546	1,335,546	3,631,092	14,224	1,735,546	1,350,974	3,086,520	14,224
0603	3,806,186	3,806,186	0	0	0	0	0	0	0	0
0604	77,258	0	0	0	0	0	0	0	0	0
0605	3,947,715	3,947,715	0	0	0	0	0	0	0	0
0607	(34,021)	0	0	0	0	0	0	0	0	0
0608	(90,820)	0	0	0	0	0	0	0	0	0
0610	4,924,586	0	6,106,000	3,000,000	9,106,000	29,557	6,106,000	1,924,586	8,030,586	29,557
0623	949,807	949,807	0	0	0	0	0	0	0	0
1261	163,444	0	0	0	0	0	0	0	0	0

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Table 4-17 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
B. Economic Development and Regulation (cont.)										
Public Service Commission (DHO)	464,820	0	9,568,657	288,280	9,856,937	0	9,770,453	176,540	9,946,993	0
0631 Operating - Utility Assessment	464,820	0	9,568,657	288,280	9,856,937	0	9,770,453	176,540	9,946,993	0
Office of the People's Counsel (DJ0)	627,585	164,882	5,228,861	462,703	5,691,564	50,435	5,447,184	0	5,447,184	50,435
0631 Advocate for Consumers	627,585	164,882	5,228,861	462,703	5,691,564	50,435	5,447,184	0	5,447,184	50,435
Office of the Deputy Mayor for Econ. Develop. (EBO)	52,700,941	10,922,376	4,300,000	3,672,077	7,972,077	199,295	5,050,000	3,250,000	8,300,000	199,295
0609 Industrial Revenue Bond Program	4,880,767	818,275	2,000,000	1,672,077	3,672,077	70,800	2,500,000	1,500,000	4,000,000	70,800
0630 Funds from AWC/NEDCO EDFC	0	0	0	0	0	0	0	0	0	0
0632 AWC & NCRC Development (ED Special Account)	47,820,137	10,104,101	2,300,000	2,000,000	4,300,000	128,495	2,550,000	1,750,000	4,300,000	128,495
1011 Neighborhood Investment Fund	38	0	0	0	0	0	0	0	0	0
Dept. of Small and Local Business Development (EN0)	98,230	0	0	49,115	49,115	0	0	49,115	49,115	0
0622 Commercial Trust Fund	98,230	0	0	49,115	49,115	0	0	49,115	49,115	0
Business Improvements Districts Transfer (ID0)	0	0	23,000,000	0	23,000,000	0	23,000,000	0	23,000,000	0
2003 Business Improvement Districts (BIDS)	0	0	23,000,000	0	23,000,000	0	23,000,000	0	23,000,000	0
Alcoholic Beverage Regulation Administration (LO0)	3,984,320	42,312	4,900,404	1,200,404	6,100,808	239,000	4,900,404	279,313	5,179,717	0
6017 ABC - Import and Class License Fees	3,909,690	0	4,900,404	1,200,404	6,100,808	239,000	4,900,404	279,313	5,179,717	0
6018 ABC - Keg Registration Fees	74,630	42,312	0	0	0	0	0	0	0	0
Dept. of Insurance, Securities, and Banking (SR0)	1,136,621	0	25,784,551	1,127,622	26,912,173	4,468,059	28,205,022	0	28,205,022	2,319,233
0615 Junior Supersavers Club	9,000	0	0	0	0	0	0	0	0	0
2100 HMO Assessment	237,358	0	745,941	237,359	983,300	32,806	860,000	0	860,000	0
2200 Insurance Assessment	890,263	0	6,585,788	890,263	7,476,051	1,014,212	7,817,583	0	7,817,583	135,341
2300 Securities Broker/Dealer Licenses	0	0	4,635,000	0	4,635,000	1,057,314	0	0	0	1,057,314
2350 Securities and Banking Fund	0	0	0	0	0	0	7,957,082	0	7,957,082	0
2500 Investment Advisors Licenses	0	0	460,706	0	460,706	450,200	460,706	0	460,706	450,200
2600 Securities Registration Fees	0	0	10,000,000	0	10,000,000	344,639	8,832,402	0	8,832,402	0
2800 Captive Insurance	0	0	1,857,116	0	1,857,116	386,975	2,277,249	0	2,277,249	333,510
2900 Banking Trust Fund	0	0	1,500,000	0	1,500,000	431,913	0	0	0	342,868
Title Insurance Fees	0	0	0	0	0	750,000	0	0	0	0
Office of Motion Picture and Television Develop. (TK0)	32,090	0	46,359	32,090	78,449	5,151	60,151	0	60,151	5,151
0610 Production Support	32,090	0	46,359	32,090	78,449	5,151	60,151	0	60,151	5,151
Sub-total: Economic Development and Regulation	133,670,075	61,312,673	144,919,756	11,646,512	156,566,269	14,020,770	148,923,343	7,766,545	156,689,888	10,708,864

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Table 4-17 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010 End of Year Fund Balance	FY 2010 Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	FY 2011 Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
C. Public Safety and Justice										
Metropolitan Police Department (FAO)	1,723,906	549,041	42,751,052	700,000	43,451,052	5,491,380	43,466,052	400,000	43,866,052	5,491,380
1431 Data Processing	0	0	55,000	0	55,000	5,000	60,000	0	60,000	5,000
1555 Reimbursable from Other Governments	0	0	2,300,000	0	2,300,000	0	2,500,000	0	2,500,000	0
1607 Sale of Unclaimed Property	1,071,354	356,297	600,000	200,000	800,000	0	600,000	150,000	750,000	0
1614 Miscellaneous	0	0	6,000,000	0	6,000,000	994	6,400,000	0	6,400,000	994
1660 Automated Traffic Enforcement	0	0	32,846,052	0	32,846,052	5,482,910	32,846,052	0	32,846,052	5,482,910
2531 Narcotics Proceeds	(293,280)	0	320,000	0	320,000	0	320,000	0	320,000	0
2532 Gambling Proceeds	0	0	130,000	0	130,000	2,476	140,000	0	140,000	2,476
7278 Asset Forfeiture	945,832	192,744	500,000	500,000	1,000,000	0	600,000	250,000	850,000	0
Fire and Emergency Medical Services Dept. (FBO)	90,696	93,232	1,520,000	0	1,520,000	0	1,520,000	0	1,520,000	0
1613 Other Revenue	0	0	20,000	0	20,000	0	20,000	0	20,000	0
6100 Special Events	90,696	93,232	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
Office of Victim Services (FEO)	5,267,930	0	1,025,000	1,597,833	2,622,833	0	1,000,000	3,382,709	4,382,709	0
0620 Crime Victims Assistance Fund	1,597,833	0	1,000,000	1,597,833	2,597,833	0	1,000,000	500,040	1,500,040	0
0621 Dom. Violence Shelter & Transition Housing Fund	3,670,097	0	25,000	0	25,000	0	0	2,882,669	2,882,669	0
Department of Corrections (FLO)	554,645	0	24,010,000	0	24,010,000	15,264	21,812,051	0	21,812,051	15,264
0600 Corrections Trustee Reimbursement	554,645	0	21,960,000	0	21,960,000	15,264	19,262,051	0	19,262,051	15,264
0601 Concession Income	0	0	1,000,000	0	1,000,000	0	1,500,000	0	1,500,000	0
0602 Welfare Account	0	0	50,000	0	50,000	0	50,000	0	50,000	0
0605 Corrections Reimbursement - Juveniles	0	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
Office of Administrative Hearings (FSO)	794	0	5,000	0	5,000	0	5,000	0	5,000	0
0614 Adjudication Fines	794	0	5,000	0	5,000	0	5,000	0	5,000	0
Motor Vehicle Theft Prevention Commission (FWO)	0	0	250,000	0	250,000	0	50,000	0	50,000	0
0601 Insurance Violation Fines	0	0	250,000	0	250,000	0	50,000	0	50,000	0
Office of the Chief Medical Examiner (FXO)	141,327	17,121	200,000	69,000	269,000	0	215,000	55,206	270,206	0
0601 Medical Examiner Fees	141,327	17,121	200,000	69,000	269,000	0	215,000	55,206	270,206	0
Office of Unified Communications (UCO)	15,651,997	7,311,000	13,500,000	8,340,997	21,840,997	4,925,565	13,500,000	0	13,500,000	472,000
1630 911 & 311 Assessments	15,651,997	7,311,000	12,500,000	8,340,997	20,840,997	4,925,565	12,500,000	0	12,500,000	472,000
1631 Prepaid Wireless 911 Charges	0	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
Sub-total: Public Safety and Justice	23,431,295	7,970,394	83,261,052	10,707,830	93,968,882	10,432,209	81,568,103	3,837,915	85,406,018	5,978,644

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Table 4-17 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010	Legislated	FY 2011	FY 2011	FY 2011	Legislated	FY 2012	FY 2012	FY 2012	Legislated
	End of	Fund Balance	Certified	Certified Fund	Certified	Revenue	Certified	Certified Fund	Certified	Revenue
	Year Fund	Transfers	Revenues	Balance Use	Resources	Transfers	Revenues	Balance Use	Resources	Transfers
	Balance	in FY 2011	6/11 Cert.	6/11 Cert.	6/11 Cert.	FY 2011	6/11 Cert.	6/11 Cert.	6/11 Cert.	in FY 2012
D. Public Education System										
District of Columbia Public Library (CEO)	819,432	9,630	885,000	233,000	1,118,000	60,000	894,000	244,000	1,138,000	0
0104 Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140 Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0
6102 Bookstore - DCPL	106,377	0	75,000	20,000	95,000	0	70,000	30,000	100,000	0
6103 Restricted Fines	522,444	0	175,000	150,000	325,000	0	175,000	175,000	350,000	0
6108 Copies and Printing	74,008	0	75,000	8,000	83,000	0	84,000	4,000	88,000	0
6109 Miscellaneous Customer Service	9,922	9,630	0	0	0	0	0	0	0	0
6110 Miscellaneous	93,499	0	60,000	55,000	115,000	60,000	65,000	35,000	100,000	0
6150 SLD E-Rate Reimbursement	0	0	500,000	0	500,000	0	500,000	0	500,000	0
District of Columbia Public Schools (GA0)	1,689,596	715,145	11,451,795	0	11,451,795	72,815	11,827,565	255,834	12,083,399	72,815
0602 ROTC	1,197,001	0	1,220,979	0	1,220,979	0	1,245,398	255,834	1,501,232	0
0603 Lease Income	50,767	200,081	0	0	0	0	0	0	0	0
0604 Peppo	0	22,851	117,244	0	117,244	0	119,590	0	119,590	0
0607 Custodial	5,294	3,940	222,476	0	222,476	0	226,925	0	226,925	0
0608 Nonresident	80,295	112,877	623,823	0	623,823	608	638,155	0	638,155	608
0609 Security	0	80,852	226,818	0	226,818	0	231,355	0	231,355	0
0611 Cafeteria	49,366	101,091	817,584	0	817,584	0	834,270	0	834,270	0
0613 Vending Machine Sales	0	0	39,496	0	39,496	0	40,365	0	40,365	0
0621 Parking Fees	0	0	63,202	0	63,202	72,207	64,492	0	64,492	72,207
0623 Hoop Dreams Scholarship Fund	159,439	178,910	0	0	0	0	0	0	0	0
0626 TDL Career Cluster Project at Cardozo	14,543	14,543	0	0	0	0	0	0	0	0
0633 DHHS Afterschool Prog - Copayment	132,890	0	316,287	0	316,287	0	500,000	0	500,000	0
0634 E-Rate Education Fund	0	0	7,803,886	0	7,803,886	0	7,927,015	0	7,927,015	0
Public Charter School Board (GB0)	0	0	2,169,251	0	2,169,251	21,051	3,490,251	0	3,490,251	21,051
6632 Administrative Fees	0	0	2,169,251	0	2,169,251	21,051	3,490,251	0	3,490,251	21,051
Office of the State Superintendent of Education (GD0)	18,885,449	0	324,234	10,000,000	10,324,234	0	365,484	10,421,271	10,786,755	0
0603 State Superintendent of Education Fees	226,486	0	135,877	0	135,877	0	135,877	84,433	220,310	0
0604 GED Testing Fees	145,057	0	40,607	0	40,607	0	40,607	102,491	143,098	0
0610 Charter School Credit Enhancement Fund	18,289,956	0	0	10,000,000	10,000,000	0	0	10,159,531	10,159,531	0
6007 Site Evaluation	0	0	22,750	0	22,750	0	23,000	0	23,000	0
6010 OPLA - Special Account	125,952	0	35,000	0	35,000	0	76,000	66,817	142,817	0
6011 Pre-K Program Assistance Fund	97,999	0	90,000	0	90,000	0	90,000	7,999	97,999	0
Office of Public Educ. Facilities Modernization (GM0)	1,563,054	0	3,191,781	1,300,348	4,492,129	1,963,213	3,191,781	0	3,191,781	1,963,213
0603 Lease Income	1,356,678	0	3,191,781	1,300,348	4,492,129	1,963,213	3,191,781	0	3,191,781	1,963,213
0627 BOE--Real Property Improvement Fund	206,376	0	0	0	0	0	0	0	0	0
Sub-total: Public Education System	22,957,531	724,775	18,022,061	11,533,348	29,555,409	2,117,079	19,769,081	10,921,105	30,690,186	2,057,079

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Table 4-17(continued)

Special Purpose (0-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
E. Human Support Services										
Department of Parks and Recreation (HAO)										
0602	1,540,690	1,406,051	1,400,000	0	1,400,000	1,298	1,400,000	0	1,400,000	1,298
	Enterprise Fund Account	1,406,051	1,400,000	0	1,400,000	1,298	1,400,000	0	1,400,000	1,298
Department of Health (HCO)										
0600	8,342,320	2,385,373	13,075,076	1,966,543	15,041,619	828,819	12,290,364	4,139,238	16,429,602	828,819
	Special Purpose Revenue Fund	345	0	0	0	0	0	0	0	0
0605	0	74,763	368,320	0	368,320	0	300,000	0	300,000	0
	SHPDA Fees	0	368,320	0	368,320	0	300,000	0	300,000	0
0606	553,550	378,986	3,085,434	0	3,085,434	1,678	2,500,000	174,564	2,674,564	1,678
	Vital Records Revenue	553,550	3,085,434	0	3,085,434	1,678	2,500,000	174,564	2,674,564	1,678
0608	0	0	306,000	0	306,000	0	112,000	0	112,000	0
	Drug Interdiction Fund	0	306,000	0	306,000	0	112,000	0	112,000	0
0610	(10,237)	0	0	0	0	0	0	0	0	0
	Methadone Fees	(10,237)	0	0	0	0	0	0	0	0
0611	11,605	11,605	0	0	0	0	0	0	0	0
	Radioactive Waste Fees	11,605	0	0	0	0	0	0	0	0
0612	91,383	6,124	1,428,000	0	1,428,000	244,153	1,300,000	64,320	1,364,320	244,153
	Food Handlers Certification	91,383	1,428,000	0	1,428,000	244,153	1,300,000	64,320	1,364,320	244,153
0617	0	0	40,873	0	40,873	4,000	0	0	0	4,000
	Office of Professional Licensing	0	40,873	0	40,873	4,000	0	0	0	4,000
0632	1,664,219	160,382	514,000	688,049	1,202,049	184,000	932,500	815,788	1,748,288	184,000
	Pharmacy Protection	1,664,219	514,000	688,049	1,202,049	184,000	932,500	815,788	1,748,288	184,000
0633	443,113	473,269	250,000	0	250,000	9,000	100,000	0	100,000	9,000
	Radiation Protection	443,113	250,000	0	250,000	9,000	100,000	0	100,000	9,000
0638	99,305	75,323	150,000	0	150,000	10,000	130,000	80,022	210,022	10,000
	Animal Control Dog License Fees	99,305	150,000	0	150,000	10,000	130,000	80,022	210,022	10,000
0641	5,619	0	0	0	0	0	0	0	0	0
	Other Medical Licenses and Fees	5,619	0	0	0	0	0	0	0	0
0643	4,291,501	1,409	6,081,000	1,205,605	7,286,605	366,000	6,094,736	2,919,000	9,013,736	366,000
	Board of Medicine	4,291,501	6,081,000	1,205,605	7,286,605	366,000	6,094,736	2,919,000	9,013,736	366,000
0649	24,628	18,768	43,502	0	43,502	3,000	36,985	20,000	56,985	3,000
	Health Facility Fee	24,628	43,502	0	43,502	3,000	36,985	20,000	56,985	3,000
0650	121,404	121,404	0	0	0	0	0	0	0	0
	Human Services Facility Fee	121,404	0	0	0	0	0	0	0	0
0653	71,141	71,141	0	0	0	0	0	0	0	0
	DC General Collections	71,141	0	0	0	0	0	0	0	0
0655	753,770	879,854	507,363	0	507,363	0	507,363	0	507,363	0
	SHPDA Admission Fee	753,770	507,363	0	507,363	0	507,363	0	507,363	0
0656	30,099	2,760	47,943	0	47,943	0	47,943	20,000	67,943	0
	EMS Fees	30,099	47,943	0	47,943	0	47,943	20,000	67,943	0
0658	12,105	21,136	35,700	0	35,700	0	5,000	0	5,000	0
	Fees for Public Health Laboratory	12,105	35,700	0	35,700	0	5,000	0	5,000	0
0661	101,880	81,449	60,000	0	60,000	6,000	60,000	45,544	105,544	6,000
	ICF/MR Fees and Fines	101,880	60,000	0	60,000	6,000	60,000	45,544	105,544	6,000
0662	72,889	7,000	0	72,889	72,889	0	0	0	0	0
	Civic Monetary Penalties	72,889	0	72,889	72,889	0	0	0	0	0
0665	4,000	0	0	0	0	0	0	0	0	0
	Adjudication Hearings (Water Quality)	4,000	0	0	0	0	0	0	0	0
0673	0	0	156,941	0	156,941	988	163,837	0	163,837	988
	DOH - Regulatory Enforcement Fund	0	156,941	0	156,941	988	163,837	0	163,837	988
Department of Health Care Finance (HTO)										
0631	75,761	0	2,024,000	0	2,024,000	0	2,024,000	0	2,024,000	0
	Medicaid Collections - 3rd Party Liability	75,761	2,024,000	0	2,024,000	0	2,024,000	0	2,024,000	0
0632	77,713	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
	Bill of Rights - Grievance and Appeals	77,713	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
0670	1,973	0	524,000	0	524,000	0	524,000	0	524,000	0
	HCSN Revolving Fund	1,973	524,000	0	524,000	0	524,000	0	524,000	0
Department of Human Services (JAO)										
0603	2,668,407	250,700	1,950,000	2,417,032	4,367,032	825,000	1,900,000	0	1,900,000	825,000
	SSI Payback	2,668,407	1,950,000	2,417,032	4,367,032	825,000	1,900,000	0	1,900,000	825,000
0613	0	0	1,700,000	0	1,700,000	825,000	1,700,000	0	1,700,000	825,000
	Food Stamps Collection - Fraud	0	1,700,000	0	1,700,000	825,000	1,700,000	0	1,700,000	825,000
			250,000	0	250,000	0	200,000	0	200,000	0

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Table 4-17 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010		FY 2011		FY 2011		FY 2011		FY 2012		FY 2012		Legislated Revenue Transfers in FY 2012
	End of Year	Fund Balance	Legislated Transfers in FY 2011	FY 2011 Certified Revenues	FY 2011 Certified Balance Use	FY 2011 Certified Resources	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues	FY 2012 Certified Balance Use	FY 2012 Certified Resources	Legislated Revenue Transfers in FY 2012		
E. Human Support Services (cont.)													
Department on Disabilities Services (JMO)													
0610	1,242,609	0	0	6,200,000	0	6,200,000	50,000	6,900,000	0	6,900,000	50,000	50,000	50,000
	0	0	0	200,000	0	200,000	50,000	200,000	0	200,000	50,000	50,000	50,000
0611	0	0	0	2,500,000	0	2,500,000	0	3,200,000	0	3,200,000	0	0	0
	1,242,609	0	0	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0	0	0
0616													
Child and Family Services Agency (RLD)													
0601	0	0	0	750,000	0	750,000	0	750,000	0	750,000	0	0	0
	0	0	0	750,000	0	750,000	0	750,000	0	750,000	0	0	0
Department of Mental Health (RMO)													
0610	0	0	0	4,227,521	0	4,227,521	53,479	4,139,521	0	4,139,521	53,479	53,479	53,479
	0	0	0	3,064,521	0	3,064,521	53,479	3,064,521	0	3,064,521	53,479	53,479	53,479
0640	0	0	0	1,163,000	0	1,163,000	0	1,075,000	0	1,075,000	0	0	0
Sub-total: Human Support Services	13,873,787	4,042,124	4,042,124	29,626,597	4,383,575	34,010,172	1,798,596	29,403,885	4,139,238	33,543,123	1,798,596	1,798,596	1,798,596
F. Public Works													
Department of Transportation (KAO)													
6000	2,257,450	0	539,467	80,881,389	0	80,881,389	16,175,768	2,786,552	0	2,786,552	2,000	2,000	2,000
	0	0	0	20,000	0	20,000	0	20,000	0	20,000	0	0	0
6030	0	0	0	2,400,000	0	2,400,000	0	2,400,000	0	2,400,000	0	0	0
	607,965	539,467	539,467	20,000	0	20,000	0	20,000	0	20,000	0	0	0
6140	0	0	0	36,000	0	36,000	0	36,000	0	36,000	0	0	0
6425	0	0	0	8,000	0	8,000	2,000	8,000	0	8,000	2,000	2,000	2,000
6452	0	0	0	282,552	0	282,552	0	282,552	0	282,552	0	0	0
6555	0	0	0	20,000	0	20,000	0	20,000	0	20,000	0	0	0
6634	1,649,485	0	0	78,094,837	0	78,094,837	16,173,768	0	0	0	0	0	0
6900													
Washington Metropolitan Area Transit Authority (KEO)	0	0	0	12,000,000	0	12,000,000	0	25,378,631	0	25,378,631	0	0	0
0601	0	0	0	0	0	0	0	25,378,631	0	25,378,631	0	0	0
6900	0	0	0	12,000,000	0	12,000,000	0	0	0	0	0	0	0
District Department of the Environment (KGO)	41,741,528	8,883,858	8,883,858	30,508,609	17,578,087	48,086,696	16,587,620	41,574,186	5,957,103	47,531,288	2,979,020	2,979,020	2,979,020
0600	135,933	0	0	81,310	16,831	98,141	16,594	96,654	0	96,654	16,594	16,594	16,594
0602	101,613	0	0	116,000	30,000	146,000	0	116,000	70,000	186,000	0	0	0
0603	347,744	0	0	83,114	76,870	159,984	0	83,114	67,835	150,949	0	0	0
0604	0	0	0	0	0	0	0	0	0	0	0	0	0
0607	117,242	24,321	24,321	410,179	0	410,179	33,966	457,857	45,654	503,511	33,966	33,966	33,966
0609	41,150	9,600	9,600	0	31,550	31,550	0	0	31,550	31,550	0	0	0
0634	2,668,976	800,000	800,000	800,000	544,932	1,344,932	239,257	1,152,903	835,703	1,988,606	239,257	239,257	239,257

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Table 4-17(continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
F. Public Works (cont.)										
Department of the Environment (KGO) (cont.)										
0645 Pesticide Product Registration	3,049,059	1,740,000	860,570	939,081	1,799,651	554,541	860,570	369,979	1,230,549	554,541
0646 Storm Water Fees	45,926	69,508	26,500	0	26,500	16,075	36,410	0	36,410	16,075
0648 Asbestos Certification and Abatement Fee	162,137	0	181,845	44,000	225,845	73,227	191,845	44,910	236,755	73,227
0654 Storm Water Permit Review	9,081,410	0	2,354,145	6,769,375	9,123,520	0	11,000,000	2,862,000	13,862,000	0
0661 RETF - Pepco	8,736	0	0	0	0	0	0	0	0	0
0662 Renewable Energy Development Fund	810,087	151,874	400,000	0	400,000	200,000	455,470	745,440	1,200,910	200,000
0663 Brownfield Revitalization	8,314	0	0	0	0	0	1,715,000	0	1,715,000	0
0664 Adjudication Hearings (Air Quality)	28,481	0	30,690	0	30,690	7,210	30,690	31,440	62,130	7,210
0665 Adjudication Hearings (Water Quality)	(581)	16,932	15,640	0	15,640	480	28,210	0	28,210	480
0666 Wells Fund	5,410	562	0	0	0	0	0	0	0	0
0667 Wetlands Fund	1,200	0	2,500	0	2,500	600	1,700	600	2,300	600
0668 Lead Poisoning Prevention Fund	162,476	0	40,000	0	40,000	9,600	209,154	162,000	371,154	9,600
0669 Lead Based Certification Fees	294,122	0	0	282,505	282,505	20,764	0	35,000	35,000	20,764
0670 Anacostia River Clean Up Fund	1,244,151	0	2,000,000	1,244,151	3,244,151	0	1,968,787	0	1,968,787	0
0674 Hazardous Generator Fees	357,670	16,309	156,500	53,930	210,430	22,041	156,124	154,598	310,722	22,041
6101 Stripperwell	58,686	7,254	0	30,223	30,223	0	114	28,463	28,577	0
6201 Economy II	161,210	62,037	90,000	0	90,000	29,661	100,348	29,661	130,009	29,661
6202 Residential Aid Discount (RAD)	119,276	0	92,000	40,556	132,556	19,680	63,872	19,680	83,552	19,680
6203 Residential Essential Services (RES)	98,639	0	78,000	44,544	122,544	22,080	92,635	22,080	114,715	22,080
6204 WASA Utility Discount Program	133,426	0	52,000	0	52,000	28,800	91,414	28,800	120,214	28,800
6400 DC Municipal Aggregation Program	135,569	0	100,000	0	100,000	51,253	100,410	74,710	175,120	51,253
6700 Sustainable Energy Trust Fund	15,664,026	2,927,809	20,000,000	6,000,000	26,000,000	15,009,787	20,027,287	0	20,027,287	1,401,187
6800 Energy Assistance Trust Fund	6,699,442	3,057,652	2,537,616	1,429,538	3,967,154	231,974	2,537,616	297,000	2,834,616	231,974
Department of Public Works (KTO)	952,517	0	6,467,000	0	6,467,000	410,323	6,767,000	0	6,767,000	410,323
6000 General "O" Type Revenue Sources	0	0	600,000	0	600,000	200,000	600,000	0	600,000	200,000
6010 Super Can Program	0	0	37,000	0	37,000	0	37,000	0	37,000	0
6072 District Recycle Program	90,612	0	330,000	0	330,000	0	330,000	0	330,000	0
6082 Solid Waste Disposal Fee Fund	309,809	0	4,000,000	0	4,000,000	208,973	4,300,000	0	4,300,000	208,973
6591 Clean City Fund	440,574	0	1,100,000	0	1,100,000	1,350	1,100,000	0	1,100,000	1,350
6967 Abandoned Vehicle Program	111,522	0	400,000	0	400,000	0	400,000	0	400,000	0

(Continued on next page)

Table 4-17 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
F. Public Works (cont.)										
Department of Motor Vehicles (KV0)	3,685,482	0	9,420,000	1,512,092	10,932,092	517,360	9,420,000	2,077,170	11,497,170	517,360
6000 General "O" Type Revenue Sources	1,791,775	0	2,750,000	894,698	3,644,698	0	2,750,000	897,077	3,647,077	0
6100 Fee - Out-of-State Vehicle Registration	96,219	0	275,000	0	275,000	21,200	275,000	0	275,000	21,200
6221 Drivers Education Program	864,441	0	520,000	150,871	670,871	0	520,000	713,570	1,233,570	0
6258 Motor Vehicle Inspection Station	933,046	0	5,700,000	466,523	6,166,523	424,000	5,700,000	466,523	6,166,523	424,000
6785 Commercial Drivers License Program	0	0	175,000	0	175,000	72,160	175,000	0	175,000	72,160
D.C. Taxicab Commission (TC0)	67,360	0	537,114	53,591	590,705	22,684	537,114	0	537,114	22,684
2100 Justice Department Fingerprints	13,768	0	44,714	0	44,714	0	44,714	0	44,714	0
2200 Taxicab Assessment Act	53,592	0	492,400	53,591	545,991	22,684	492,400	0	492,400	22,684
Sub-total: Public Works	48,704,337	9,423,325	139,814,112	19,143,770	158,957,882	33,713,755	86,463,483	8,034,273	94,497,755	3,931,387
G. Financing and Other										
DSO 6462 Public Space Rental Fees for Debt Service	0	0	4,204,000	0	4,204,000	0	4,372,000	0	4,372,000	0
PA0 0654 Storm Water Permit Review - Paygo	0	0	7,900,000	0	7,900,000	0	5,800,000	0	5,800,000	0
PA0 6330 Local Transportation Revenue (ROW) - Paygo	0	0	0	0	0	0	31,648,264	0	31,648,264	0
KZ0 6330 Transfer Dedicated Capital Revenues (ROW)	0	0	0	0	0	0	13,103,736	0	13,103,736	0
ZZ0 8014 Wilson Building Notes Payable	912,587	0	0	0	0	0	0	0	0	0
Sub-total: Financing and Other	912,587	0	12,104,000	0	12,104,000	0	54,924,000	0	54,924,000	0
District-Wide Total	274,293,453	92,419,321	492,151,308	69,540,494	561,691,803	65,536,549	486,628,398	39,691,988	526,320,386	27,899,710

Summary of Major Taxes in the District of Columbia, Fiscal Year 2011

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2010 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has three property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes Class 2 – commercial property Class 3 – vacant real property Class 4 – blighted real property 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 Class 4 = \$10.00 per \$100 of assessed value</p>	<p>\$1,810,314</p> <p>Amount is net of \$11,145 Tax Increment Financing (TIF) transfer.</p>
PERSONAL PROPERTY TAX	<p>Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures.</p> <p>DC Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Notes: The first \$225,000 of taxable value is excluded from tax.</p> <p>17.4 percent of the tax, not to exceed \$10 million, is dedicated to the Neighborhood Investment Fund (NIF).</p>	<p>\$49,444</p> <p>Amount is net of \$2,588 NIF transfer.</p>
SALES AND USE TAX	<p>Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District.</p> <p>Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.</p> <p>The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction.</p> <p>DC Code Citation: Title 47, Chapters 20 and 22.</p> <p>Note: Tobacco products other than cigarettes means: (a) Any cigar or roll for smoking, other than a cigarette or premium cigar, made in whole or in part of tobacco; or (b) Any other tobacco or product made primarily from tobacco, other than a cigarette, premium cigar, or pipe tobacco that is intended for consumption by smoking, by chewing, or as snuff.</p>	<p>A five-tier rate structure is presently in effect:</p> <p>6.0% – General rate for tangible personal property and selected services</p> <p>9% – Alcoholic beverages sold for off-the-premises consumption</p> <p>10% – Food or drink prepared for immediate consumption, alcoholic beverages sold for consumption on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center.</p> <p>12% – Parking motor vehicles in commercial lots and tobacco products other than cigarettes</p> <p>14.5% – Hotels (transient accommodations)</p> <p>Notes: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations.</p> <p>The 12% parking in commercial lots tax is dedicated to the DC Department of Transportation (DDOT).</p> <p>Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p> <p>The amount of sales tax revenue dedicated to the School Modernization Fund is prescribed by DC Code Section 47-2033.</p>	<p>\$820,894</p> <p>Amount is net of transfers to: the Convention Center (\$94,360), the Tax Increment Financing (TIF) Fund (\$22,995), DDOT (\$28,374), the Ballpark Revenue Fund (\$9,977)</p>

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2010 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	\$5,717
CIGARETTE TAX	Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt. DC Code Citation: Title 47, Chapter 24.	\$0.125 per cigarette (\$2.50 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). \$0.30 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	\$33,394
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.	\$37,749
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. DC Code Citation: Title 47, Chapter 18.	First \$10,000 = 4.0% \$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000 More than \$40,000 = \$2,200 + 8.5% of excess above \$40,000 Note: Excludes Social Security income and maximum \$3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	\$1,110,444
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable income (9.5% base rate plus a 5% surtax on the base rate) \$100 minimum tax	\$207,292
UNINCORPORATED BUSINESS FRANCHISE TAX	Tax on the net income of unincorporated businesses with gross receipts more than \$12,000. A 30% salary allowance for owners and a \$5,000 exemption are deductible from net income to arrive at taxable income. A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable income (9.5% base rate plus a 5% surtax on the base rate) \$100 minimum tax	\$116,395

PART A – GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2010 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.	\$139,576 Amount is net of \$10,301 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.	\$60,903 Amount is net of \$1,923 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.	\$44,436 Amount is net of \$24,304 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.	\$39,341
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 Notes: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value. 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	\$96,775 Amount is net of transfers to: the Housing Production Trust Fund (\$16,423).

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2010 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>Notes: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$80,467</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$13,735).</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>	2.9% of consideration or fair market value	\$18,218

PART B—OTHER SELECTED REVENUE SOURCES

TAX	DESCRIPTION	RATE	FY 2010 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 Prior to FY 2012, all revenue from this tax is dedicated to the D.C. Department of Transportation.	\$0 Amount is net of \$34,264 DDOT transfer.
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 \$12,423 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 \$23,712 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 \$22,180 Highway Trust Fund transfer.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2010