Conclusion
Funds are sufficient in the fiscal year 2022 budget and four-year financial plan to implement this amendment.

For this amendment to be implemented, a corresponding amendment to the “Fiscal Year 2022 Budget Support Act of 2021” will be needed.

Background
This amendment increases funding at the Department of Human Services, the District of Columbia Housing Authority, the Non-Departmental Agency, and the Office of the Chief Financial Officer while decreasing funding at the Office of the State Superintendent of Education.

Specifically, this amendment provides increased funding at the Non-Departmental agency that will be used to fund the costs associated with the Birth to Three Pay Parity Clarification Amendment Act.

Additionally, this amendment provides increased funding at the Department of Human Services (DHS) to provide additional units of Permanent Supportive Housing (PSH) for individuals, PSH for families, and Targeted Affordable Housing for families and the associated service and implementation cost with the increased number of vouchers funded by this amendment. Additionally, this amendment would increase funding at DHS for the DC Flex program.

This amendment will also increase funding at the District of Columbia Housing Authority to provide additional vouchers through the District’s Local Rent Supplement Program. Specifically, this amendment would increase funding for housing vouchers for families, LGBTQ+ residents, returning citizens, seniors, survivors of domestic violence who are singles, and survivors of domestic violence who are families.

This amendment also increases funding at the OCFO and recognizes the cost of the new tax expenditure associated with implementation of Earned Income Tax Credit Basic Income Amendment Act.
Finally, this amendment would reallocate federal funding from the American Rescue Plan Act (ARPA) that is currently budgeted at the Office of the State Superintendent for Education for a pilot program focused on compensation bonus payments for infant and toddler childcare workers.

<table>
<thead>
<tr>
<th>Financial Item</th>
<th>FY22</th>
<th>FY23</th>
<th>FY24</th>
<th>FY25</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue Raised from the Income Tax Fairness Amendment Act</strong></td>
<td>101,089,000</td>
<td>161,761,000</td>
<td>169,836,000</td>
<td>175,408,000</td>
</tr>
<tr>
<td><strong>Other Revenue Sources</strong></td>
<td>19,336,000</td>
<td>(860,000)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Pay Parity Pilot Program, ARPA shifts between fiscal years)</td>
<td></td>
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<tr>
<td><strong>Total Spending</strong></td>
<td>(120,359,009)</td>
<td>(161,760,441)</td>
<td>(168,975,441)</td>
<td>(175,407,442)</td>
</tr>
<tr>
<td><strong>Non-Departmental (Birth to Three Pay Parity Clarification)</strong></td>
<td>(53,920,878)</td>
<td>(72,889,092)</td>
<td>(73,883,680)</td>
<td>(74,878,268)</td>
</tr>
</tbody>
</table>

**Department of Human Services**

- Permanent Supportive Housing (Individuals) (2022) (24,772,768) (24,772,768) (24,772,768)
- Permanent Supportive Housing (Families) (2023) (10,428,015) (10,428,015) (10,428,015)
- Targeted Affordable Housing (Families) (2024) (8,185,289) (8,185,289) (8,185,289) (8,185,289)
- FTE Implementation Costs (Salary) (2022) (1,793,885) (1,825,278) (1,857,220) (1,889,722)
- FTE Implementation Costs (Fringe Benefits) (2023) (464,614) (472,745) (481,018) (489,436)
- DC Flex (501 households) (2024) (5,220,600) (5,220,600) (5,220,600) (5,220,600)

**District of Columbia Housing Authority**

- DC Housing Authority (FTES) (2022) (682,000) (693,935) (706,079) (718,435)
- DC Housing Authority (Voucher Costs) (2023) (11,920,000) (11,920,000) (11,920,000) (11,920,000)

**Earned Income Tax Credit as Basic Income Amendment Act**

- Administrative Costs (OCFO) (2022) (360,000) (1,149,425) (1,758,865) (1,768,470)