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# Ballpark Revenue Fund

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<b>Description</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Approved</b>	<b>FY 2015 Proposed</b>	<b>% Change from FY 2014</b>
Operating Budget	\$82,247,378	\$86,970,000	\$68,800,000	-20.9

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The Ballpark Revenue Fund is a non-lapsing special fund to pay certain costs of the development, construction, and renovation of a stadium that has as its primary purpose the hosting of professional athletic events in the District. The Ballpark Omnibus Financing and Revenue Act of 2004 created the fund, effective April 8, 2005 (D.C. Law 15-320; D.C. Official Code § 10-1601.01 et seq.). The District of Columbia owns the stadium.

The agency's FY 2015 proposed budget is presented in the following tables:

## FY 2015 Proposed Gross Funds Operating Budget, by Revenue Type

Table BK0-1 contains the proposed FY 2015 agency budget compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

**Table BK0-1**  
(dollars in thousands)

Appropriated Fund	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
<b>General Fund</b>						
Dedicated Taxes	58,237	72,136	75,970	0	-75,970	-100.0
Special Purpose Revenue Funds	10,507	10,111	11,000	0	-11,000	-100.0
<b>Total for General Fund</b>	<b>68,743</b>	<b>82,247</b>	<b>86,970</b>	<b>0</b>	<b>-86,970</b>	<b>-100.0</b>
<b>Enterprise and Other</b>						
Enterprise and Other Funds-Dedicated Tax	0	0	0	57,656	57,656	N/A
Enterprise and Other Funds	0	0	0	11,144	11,144	N/A
<b>Total for Enterprise and Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,800</b>	<b>68,800</b>	<b>N/A</b>
<b>Gross Funds</b>	<b>68,743</b>	<b>82,247</b>	<b>86,970</b>	<b>68,800</b>	<b>-18,170</b>	<b>-20.9</b>

\*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to Schedule 80 Agency Summary by Revenue Source in the FY 2015 Operating Appendices located on the Office of the Chief Financial Officer's website.

## FY 2015 Proposed Operating Budget, by Comptroller Source Group

Table BK0-2 contains the proposed FY 2015 budget at the Comptroller Source Group (object class) level compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

**Table BK0-2**  
(dollars in thousands)

Comptroller Source Group	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
50 - Subsidies and Transfers	37,479	50,492	53,460	35,400	-18,060	-33.8
80 - Debt Service	31,264	31,755	33,510	33,400	-110	-0.3
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>68,743</b>	<b>82,247</b>	<b>86,970</b>	<b>68,800</b>	<b>-18,170</b>	<b>-20.9</b>
<b>Gross Funds</b>	<b>68,743</b>	<b>82,247</b>	<b>86,970</b>	<b>68,800</b>	<b>-18,170</b>	<b>-20.9</b>

\*Percent change is based on whole dollars.

## Program Description

The Ballpark Revenue Fund operates through the following 2 programs:

**Office of the Chief Financial Officer** – collects applicable taxes related to baseball in the District, including a ballpark fee on businesses within the District with over \$5,000,000 in gross receipts, a sales tax at the point of sale on tickets of admission to certain events at the ballpark, a sales tax on certain personal property and services at the ballpark, a sales tax on food and beverages, a tax on parking at the ballpark, lease payments from the Washington Nationals team to occupy the baseball stadium, and a utility tax collected from non-residential users.

**Capital Project – Ballpark** – provides for anticipated monetary debt service payments related to the construction and ancillary long-term costs of the construction of the District’s baseball stadium.

## Program Structure Change

The Ballpark Revenue Fund has no program structure changes in the FY 2015 proposed budget.

## FY 2015 Proposed Operating Budget and FTEs, by Program and Activity

Table BK0-3 contains the proposed FY 2015 budget by program and activity compared to the FY 2014 approved budget. It also provides the FY 2013 actual data.

**Table BK0-3**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014
<b>(4000) Office of the Chief Financial Officer</b>								
(4100) Office of Finance and Treasury	4,995	5,500	5,572	72	0.0	0.0	0.0	0.0
(4200) Office of Tax and Revenue	45,376	47,960	29,828	-18,132	0.0	0.0	0.0	0.0
(4300) Office of Economic Development Finance	121	0	0	0	0.0	0.0	0.0	0.0
<b>Subtotal (4000) Office of the Chief Financial Officer</b>	<b>50,492</b>	<b>53,460</b>	<b>35,400</b>	<b>-18,060</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>(8000) Capital Project - Ballpark</b>								
(8008) Baseball Debt Service	31,755	33,510	33,400	-110	0.0	0.0	0.0	0.0
<b>Subtotal (8000) Capital Project - Ballpark</b>	<b>31,755</b>	<b>33,510</b>	<b>33,400</b>	<b>-110</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Proposed Operating Budget</b>	<b>82,247</b>	<b>86,970</b>	<b>68,800</b>	<b>-18,170</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

(Change is calculated by whole numbers and numbers may not add up due to rounding)

**Note:** For more detailed information regarding the proposed funding for the activities within this agency’s programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2015 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

## **FY 2015 Proposed Budget Changes**

The Ballpark Revenue Fund's proposed FY 2015 gross budget is \$68,800,000, which represents a 20.9 percent decrease from its FY 2014 approved gross budget of \$86,970,000. The budget is comprised of \$57,656,000 in Enterprise and Other Funds - Dedicated Tax and \$11,144,000 in Enterprise and Other Funds.

**Note:** For FY 2015, two new appropriated funds, Enterprise and Other Funds – Dedicated Taxes and Enterprise and Other Funds, were created to replace the appropriated funds associated with the General Fund. In tables that categorized changes by fund, the budget associated with the original appropriated funds, Special Purpose Revenue and Dedicated Taxes, is reflected as a decrease. As the budget shifts from the General Fund to the new Enterprise and Other appropriated funds, the budget is shown as a corresponding increase.

### **Agency Budget Submission**

**Shift:** The budget shows a shift from Dedicated Taxes to Enterprise and Other Funds – Dedicated Tax, a decrease of \$75,970,000 offset by an increase of \$57,656,000. Included in the shift, the budget reflects a decrease of \$18,314,000 in Dedicated Taxes. Of that amount, a decrease of \$17,934,000 represents a reduction in the amount to be transferred to the District's General Fund. A reduction in the amount of \$380,000 aligns the budget with certain debt service requirements.

The budget shows a shift from Special Purpose Revenue Funds to Enterprise and Other Funds, a decrease of \$11,000,000 offset by an increase of \$11,144,000. Included in the shift, the budget supports an increase of \$72,000 in the Office of the Chief Financial Officer program to align the budget with certified revenues from ballpark rent payments and other applicable income from the ballpark activities. Additionally, an increase of \$72,000 in the Capital Project – Ballpark program covers changes in debt service payment costs.

### **Mayor's Proposed Budget**

**No Change:** The Ballpark Revenue Fund's budget proposal reflects no change from the agency budget submission to the Mayor's proposed budget.

### **District's Proposed Budget**

**No Change:** The Ballpark Revenue Fund's budget proposal reflects no change from the Mayor's proposed budget to the District's proposed budget.

## FY 2014 Approved Budget to FY 2015 Proposed Budget, by Revenue Type

Table BK0-4 itemizes the changes by revenue type between the FY 2014 approved budget and the FY 2015 proposed budget.

**Table BK0-4**  
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
<b>DEDICATED TAXES: FY 2014 Approved Budget and FTE</b>		<b>75,970</b>	<b>0.0</b>
Shift: To reallocate funding within agency (across fund types)	Multiple Programs	-75,970	0.0
<b>DEDICATED TAXES: FY 2015 Agency Budget Submission</b>		<b>0</b>	<b>0.0</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2014 Approved Budget and FTE</b>		<b>11,000</b>	<b>0.0</b>
Shift: To reallocate funding within agency (across fund types)	Multiple Programs	-11,000	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2015 Agency Budget Submission</b>		<b>0</b>	<b>0.0</b>
<b>ENTERPRISE AND OTHER FUND-DEDICATED TAXES: FY 2014 Approved Budget and FTE</b>		<b>0</b>	<b>0.0</b>
Shift: To reallocate funding within agency (across fund types)	Multiple Programs	57,656	0.0
<b>ENTERPRISE AND OTHER FUND-DEDICATED TAXES: FY 2015 Agency Budget Submission</b>		<b>57,656</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUND-DEDICATED TAXES: FY 2015 Mayor's Proposed Budget</b>		<b>57,656</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUND-DEDICATED TAXES: FY 2015 District's Proposed Budget</b>		<b>57,656</b>	<b>0.0</b>
<b>ENTERPRISE AND OTHER FUNDS: FY 2014 Approved Budget and FTE</b>		<b>0</b>	<b>0.0</b>
Shift: To reallocate funding within agency (across fund types)	Multiple Programs	11,144	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2015 Agency Budget Submission</b>		<b>11,144</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2015 Mayor's Proposed Budget</b>		<b>11,144</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2015 District's Proposed Budget</b>		<b>11,144</b>	<b>0.0</b>
<b>Gross for BK0 - Ballpark Revenue Fund</b>		<b>68,800</b>	<b>0.0</b>

(Change is calculated by whole numbers and numbers may not add up due to rounding)