
Ballpark Revenue Fund

Table BK0-1

Description	FY 2015 Actual	FY 2016 Approved	FY 2017 Proposed	% Change from FY 2016
OPERATING BUDGET	\$66,303,740	\$67,507,000	\$68,485,000	1.4

The Ballpark Revenue Fund is a non-lapsing special fund that was established 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 2017 proposed budget is presented in the following tables:

FY 2017 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table BK0-2 contains the proposed FY 2017 budget by revenue type compared to the FY 2016 approved budget. It also provides FY 2015 actual data.

Table BK0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Percentage Change*	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Percentage Change
ENTERPRISE AND OTHER										
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES	55,160	56,171	56,947	776	1.4	0.0	0.0	0.0	0.0	N/A
ENTERPRISE AND OTHER FUNDS	11,144	11,336	11,538	202	1.8	0.0	0.0	0.0	0.0	N/A
TOTAL FOR ENTERPRISE AND OTHER	66,304	67,507	68,485	978	1.4	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	66,304	67,507	68,485	978	1.4	0.0	0.0	0.0	0.0	N/A

*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 2017 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2017 Proposed Operating Budget, by Comptroller Source Group

Table BK0-3 contains the proposed FY 2017 budget at the Comptroller Source Group (object class) level compared to the FY 2016 approved budget. It also provides FY 2014 and FY 2015 actual expenditures.

Table BK0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2014	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Percentage Change*
50 - SUBSIDIES AND TRANSFERS	73,367	34,023	34,766	35,265	499	1.4
80 - DEBT SERVICE	53,604	32,281	32,741	33,220	479	1.5
SUBTOTAL NONPERSONAL SERVICES (NPS)	126,971	66,304	67,507	68,485	978	1.4
GROSS FUNDS	126,971	66,304	67,507	68,485	978	1.4

*Percent change is based on whole dollars.

FY 2017 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table BK0-4 contains the proposed FY 2017 budget by division/program and activity compared to the FY 2016 approved budget. It also provides FY 2015 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table BK0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016
(4000) OFFICE OF CHIEF FINANCIAL OFFICER								
(4100) OFFICE OF FINANCE AND TREASURY	5,572	5,668	5,769	101	0.0	0.0	0.0	0.0
(4200) OFFICE OF TAX AND REVENUE	28,451	29,098	29,496	398	0.0	0.0	0.0	0.0
SUBTOTAL (4000) OFFICE OF CHIEF FINANCIAL OFFICER	34,023	34,766	35,265	499	0.0	0.0	0.0	0.0
(8000) CAPITAL PROJECT - BALLPARK								
(8008) BASEBALL DEBT SERVICE	32,281	32,741	33,220	479	0.0	0.0	0.0	0.0
SUBTOTAL (8000) CAPITAL PROJECT - BALLPARK	32,281	32,741	33,220	479	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	66,304	67,507	68,485	978	0.0	0.0	0.0	0.0

(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 2017 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

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 and ancillary long-term costs related to the construction of the District's baseball stadium.

Program Structure Change

The Ballpark Revenue Fund has no program structure changes in the FY 2017 proposed budget.

FY 2016 Approved Budget to FY 2017 Proposed Budget, by Revenue Type

Table BK0-5 itemizes the changes by revenue type between the FY 2016 approved budget and the FY 2017 proposed budget. For a more comprehensive explanation of changes, please see the FY 2017 Proposed Budget Changes section, which follows the table.

Table BK0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2016 Approved Budget and FTE			
		56,171	0.0
Increase: To align budget with projected revenues	Office of Chief Financial Officer	398	0.0
Increase: To align budget with projected debt service payments	Capital Project - Ballpark	378	0.0
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2017 Agency Budget Submission			
		56,947	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2017 Mayor's Proposed Budget			
		56,947	0.0
ENTERPRISE AND OTHER FUNDS: FY 2016 Approved Budget and FTE			
		11,336	0.0
Increase: To align budget with projected revenues	Office of Chief Financial Officer	101	0.0
Increase: To align budget with scheduled debt service payments	Capital Project - Ballpark	101	0.0
ENTERPRISE AND OTHER FUNDS: FY 2017 Agency Budget Submission			
		11,538	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2017 Mayor's Proposed Budget			
		11,538	0.0
GROSS FOR BK0 - BALLPARK REVENUE FUND		68,485	0.0

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

FY 2017 Proposed Budget Changes

The Ballpark Revenue Fund's proposed FY 2017 gross budget is \$68,485,000, which represents a 1.4 percent increase from its FY 2016 approved gross budget of \$67,507,000. The budget is comprised of \$56,947,000 in Enterprise and Other Funds - Dedicated Taxes and \$11,538,000 in Enterprise and Other Funds.

Agency Budget Submission

Increase: The proposed Enterprise and Other Funds - Dedicated Taxes budget supports an increase of \$776,000. Of that amount, \$398,000 supports the collection of dedicated taxes related to ballpark activities and \$378,000 reflects changes to debt service payments for the financial obligations associated with the construction of the District's baseball stadium. The proposed budget for Enterprise and Other Funds reflects an increase of \$202,000. Of that amount, \$101,000 supports the collection of certified revenue from ballpark lease payments and applicable income from other ballpark activities and \$101,000 supports changes to debt service payments.

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.