
Ballpark Revenue Fund

Table BK0-1

Description	FY 2016	FY 2017	FY 2018	% Change
	Actual	Approved	Proposed	from FY 2017
OPERATING BUDGET	\$64,242,792	\$68,485,000	\$61,557,000	-10.1

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 2018 proposed budget is presented in the following tables:

FY 2018 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table BK0-2 contains the proposed FY 2018 budget by revenue type compared to the FY 2017 approved budget. It also provides FY 2016 actual data.

Table BK0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change*	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change
ENTERPRISE AND OTHER										
ENTERPRISE AND OTHER FUNDS-DEDICATED										
TAXES	52,907	56,947	49,821	-7,126	-12.5	0.0	0.0	0.0	0.0	N/A
ENTERPRISE AND OTHER FUNDS	11,336	11,538	11,736	198	1.7	0.0	0.0	0.0	0.0	N/A
TOTAL FOR ENTERPRISE AND OTHER	64,243	68,485	61,557	-6,928	-10.1	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	64,243	68,485	61,557	-6,928	-10.1	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 2018 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2018 Proposed Operating Budget, by Comptroller Source Group

Table BK0-3 contains the proposed FY 2018 budget at the Comptroller Source Group (object class) level compared to the FY 2017 approved budget. It also provides FY 2015 and FY 2016 actual expenditures.

Table BK0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2015	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change*
50 - SUBSIDIES AND TRANSFERS	34,023	33,075	35,265	31,801	-3,464	-9.8
80 - DEBT SERVICE	32,281	31,168	33,220	29,756	-3,464	-10.4
SUBTOTAL NONPERSONAL SERVICES (NPS)	66,304	64,243	68,485	61,557	-6,928	-10.1
GROSS FUNDS	66,304	64,243	68,485	61,557	-6,928	-10.1

*Percent change is based on whole dollars.

FY 2018 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table BK0-4 contains the proposed FY 2018 budget by division/program and activity compared to the FY 2017 approved budget. It also provides FY 2016 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 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017
(4000) OFFICE OF THE CHIEF FINANCIAL OFFICER								
(4100) OFFICE OF FINANCE AND TREASURY	5,668	5,769	5,868	99	0.0	0.0	0.0	0.0
(4200) OFFICE OF TAX AND REVENUE	27,406	29,496	25,933	-3,563	0.0	0.0	0.0	0.0
SUBTOTAL (4000) OFFICE OF THE CHIEF FINANCIAL OFFICER	33,075	35,265	31,801	-3,464	0.0	0.0	0.0	0.0
(8000) CAPITAL PROJECT - BALLPARK								
(8008) BASEBALL DEBT SERVICE	31,168	33,220	29,756	-3,464	0.0	0.0	0.0	0.0
SUBTOTAL (8000) CAPITAL PROJECT - BALLPARK	31,168	33,220	29,756	-3,464	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	64,243	68,485	61,557	-6,928	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 2018 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 and fees 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 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 2018 proposed budget.

FY 2017 Approved Budget to FY 2018 Proposed Budget, by Revenue Type

Table BK0-5 itemizes the changes by revenue type between the FY 2017 approved budget and the FY 2018 proposed budget. For a more comprehensive explanation of changes, please see the FY 2018 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 2017 Approved Budget and FTE			
		56,947	0.0
Decrease: To align budget with projected debt service payments	Capital Project - Ballpark	-3,563	0.0
Decrease: To align budget with projected revenues	Office of the Chief Financial Officer	-3,563	0.0
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2018 Agency Budget Submission			
		49,821	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2018 Mayor's Proposed Budget			
		49,821	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2018 District's Proposed Budget			
		49,821	0.0
ENTERPRISE AND OTHER FUNDS: FY 2017 Approved Budget and FTE			
		11,538	0.0
Increase: To align budget with projected debt service payments	Capital Project - Ballpark	99	0.0
Increase: To align budget with projected revenues	Office of the Chief Financial Officer	99	0.0
ENTERPRISE AND OTHER FUNDS: FY 2018 Agency Budget Submission			
		11,736	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2018 Mayor's Proposed Budget			
		11,736	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2018 District's Proposed Budget			
		11,736	0.0
GROSS FOR BK0 - BALLPARK REVENUE FUND		61,557	0.0

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

FY 2018 Proposed Budget Changes

The Ballpark Revenue Fund's proposed FY 2018 gross budget is \$61,557,000, which represents a 10.1 percent decrease from its FY 2017 approved gross budget of \$68,485,000. The budget is comprised of \$49,821,000 in Enterprise and Other Funds - Dedicated Taxes and \$11,736,000 in Enterprise and Other Funds.

Agency Budget Submission

Increase: The proposed budget for Enterprise and Other Funds reflects an overall increase of \$198,000, which is comprised of \$99,000 to support the collection of certified revenue from ballpark lease payments and applicable income from other ballpark activities, and \$99,000 to support changes to debt service payments.

Decrease: The proposed Enterprise and Other Funds - Dedicated Taxes budget includes a reduction of \$7,126,000, of which \$3,563,000 aligns the budget with revised estimates for the collection of dedicated taxes related to ballpark activities, and \$3,563,000 reflects changes to debt service payments for the financial obligations associated with the construction of the District's baseball stadium.

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.