

Ballpark Revenue Fund

Table BK0-1

Description	FY 2016	FY 2017	FY 2018	FY 2019	% Change
	Actual	Actual	Approved	Proposed	from FY 2018
OPERATING BUDGET	\$64,242,792	\$44,616,105	\$61,557,000	\$58,773,000	-4.5
FTEs	0.0	0.0	0.0	0.0	N/A

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 2019 proposed budget is presented in the following tables:

FY 2019 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table BK0-2 contains the proposed FY 2019 budget by revenue type compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual data.

Table BK0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents						
	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change*		Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change	
Appropriated Fund														
ENTERPRISE AND OTHER														
Enterprise and Other														
Funds-Dedicated Taxes	52,907	33,079	49,821	46,829	-2,992	-6.0		0.0	0.0	0.0	0.0	0.0	N/A	

Table BK0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change*	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change
Enterprise and Other Funds	11,336	11,537	11,736	11,944	208	1.8	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR ENTERPRISE AND OTHER	64,243	44,616	61,557	58,773	-2,784	-4.5	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	64,243	44,616	61,557	58,773	-2,784	-4.5	0.0	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 2019 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2019 Proposed Operating Budget, by Comptroller Source Group

Table BK0-3 contains the proposed FY 2019 budget at the Comptroller Source Group (object class) level compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual expenditures.

Table BK0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Percentage Change*
50 - Subsidies and Transfers	33,075	23,064	31,801	30,409	-1,392	-4.4
80 - Debt Service	31,168	21,552	29,756	28,364	-1,392	-4.7
SUBTOTAL NONPERSONAL SERVICES (NPS)	64,243	44,616	61,557	58,773	-2,784	-4.5
GROSS FUNDS	64,243	44,616	61,557	58,773	-2,784	-4.5

*Percent change is based on whole dollars.

FY 2019 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table BK0-4 contains the proposed FY 2019 budget by division/program and activity compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 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	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018
(4000) OFFICE OF CHIEF FINANCIAL OFFICER										
(4100) Office of Finance and Treasury	5,668	5,769	5,868	5,972	104	0.0	0.0	0.0	0.0	0.0
(4200) Office of Tax and Revenue	27,406	17,295	25,933	24,437	-1,496	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (4000) OFFICE OF CHIEF FINANCIAL OFFICER	33,075	23,064	31,801	30,409	-1,392	0.0	0.0	0.0	0.0	0.0
(8000) CAPITAL PROJECT - BALLPARK										
(8008) Baseball Debt Service	31,168	21,552	29,756	28,364	-1,392	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (8000) CAPITAL PROJECT - BALLPARK	31,168	21,552	29,756	28,364	-1,392	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	64,243	44,616	61,557	58,773	-2,784	0.0	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 2019 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 2019 proposed budget.

FY 2018 Approved Budget to FY 2019 Proposed Budget, by Revenue Type

Table BK0-5 itemizes the changes by revenue type between the FY 2018 approved budget and the FY 2019 proposed budget. For a more comprehensive explanation of changes, please see the FY 2019 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 2018 Approved Budget and FTE		49,821	0.0
Agency Request-Decrease: To align budget with projected debt service payments	Capital Project - Ballpark	-1,496	0.0
Agency Request-Decrease: To align budget with projected revenues	Office of Chief Financial Officer	-1,496	0.0
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2019 Mayor's Proposed Budget		46,829	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2019 District's Proposed Budget		46,829	0.0
ENTERPRISE AND OTHER FUNDS: FY 2018 Approved Budget and FTE		11,736	0.0
Agency Request-Increase: To align budget with projected debt service payments	Capital Project - Ballpark	104	0.0
Agency Request-Increase: To align budget with projected revenues	Office of Chief Financial Officer	104	0.0
ENTERPRISE AND OTHER FUNDS: FY 2019 Mayor's Proposed Budget		11,944	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2019 District's Proposed Budget		11,944	0.0
GROSS FOR BK0 - BALLPARK REVENUE FUND		58,773	0.0

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

FY 2019 Proposed Budget Changes

The Ballpark Revenue Fund's proposed FY 2019 gross budget is \$58,773,000, which represents a 4.5 percent decrease from its FY 2018 approved gross budget of \$61,557,000. The budget is comprised of \$46,829,000 in Enterprise and Other Funds - Dedicated Taxes and \$11,944,000 in Enterprise and Other Funds.

Mayor's Proposed Budget

Agency Request - Increase: The proposed budget for Enterprise and Other Funds reflects an overall increase of \$208,000, which is comprised of \$104,000 to support the collection of certified revenue from ballpark lease payments and applicable income from other ballpark activities and \$104,000 to support changes to debt service payments.

Agency Request - Decrease: The proposed Enterprise and Other Funds - Dedicated Taxes budget includes a reduction of \$2,992,000, of which \$1,496,000 aligns the budget with revised estimates for the collection of dedicated taxes related to ballpark activities and \$1,496,000 reflects changes to debt service payments for the financial obligations associated with the construction of the District's baseball stadium.

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.