

Baseball Transfer - Dedicated Taxes

Description	FY 2009 Actual	FY 2010 Approved	FY 2011 Proposed	% Change from FY 2010
Operating Budget	\$50,044,000	\$32,081,000	\$29,582,000	-7.8

The mission of Baseball Transfer – Dedicated Taxes is to record the transfer out of certain revenues from the General Fund to the Ballpark Revenue Fund as required by the Ballpark Omnibus Financing and Revenue Act of 2004, effective April 8, 2005 (D.C. Law 15-320; D.C. Official Code § 10-1601.01 et seq.).

The agency's FY 2011 proposed budget is presented in the following tables:

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table B00-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides the FY 2008 and FY 2009 actual expenditures.

Table B00-1
(dollars in thousands)

Appropriated Fund	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
General Fund						
Dedicated Taxes	46,397	50,044	32,081	29,582	-2,499	-7.8
Total for General Fund	46,397	50,044	32,081	29,582	-2,499	-7.8
Gross Funds	46,397	50,044	32,081	29,582	-2,499	-7.8

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

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table BO0-2 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table BO0-2
(dollars in thousands)

	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
Comptroller Source Group						
50 Subsidies and Transfers	46,397	50,044	32,081	29,582	-2,499	-7.8
Subtotal Nonpersonal Services (NPS)	46,397	50,044	32,081	29,582	-2,499	-7.8
Gross Funds	46,397	50,044	32,081	29,582	-2,499	-7.8

*Percent Change is based on whole dollars.

Program Description

Baseball Transfer – Dedicated Taxes operates through the following program:

Baseball Transfer – Dedicated Tax - provides budget authority pursuant to the Ballpark Omnibus Financing and Revenue Act of 2004, which authorized the imposition of taxes dedicated for baseball and their deposit into the Ballpark Revenue Fund. This fund shows the transfer of dedicated local taxes (sales, public utility, toll communications, and base-

ball gross receipts) from the District's General Fund to the Ballpark Revenue Fund, which is a special revenue fund. For additional information regarding the establishment and purpose of the Ballpark Revenue Fund (BK0), please refer to that chapter in this volume.

Program Structure Change

Baseball Transfer – Dedicated Taxes had no program structure changes in the FY 2011 Proposed Budget.

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table BO0-3 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table BO0-3
(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010
(1000) Baseball Transfer - Dedicated Tax								
(1100) Baseball Transfer - Dedicated Tax	50,044	32,081	29,582	-2,499	0.0	0.0	0.0	0.0
Subtotal (1000) Baseball Transfer - Dedicated Tax	50,044	32,081	29,582	-2,499	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	50,044	32,081	29,582	-2,499	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 2011 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2011 Proposed Budget Changes

Intra-Agency Adjustments: The Baseball Transfer – Dedicated Taxes budget reflects a decrease of \$2,210,000 due to a reduction in the amount required to satisfy the provisions of the Ballpark Omnibus Financing and Revenue Act of 2004.

Policy Initiatives: The FY 2011 budget incorporates a transfer of \$14,000,000 in revenue from taxes related to baseball to support District agencies. This transfer is not reflected in the Baseball Transfer – Dedicated Taxes budget, but it is reflected within

the budget of the Baseball Revenue Fund chapter within the FY 2011 budget due to its status as an enterprise fund. In addition, a transfer of \$289,000 of baseball-supported revenue to the District's General Fund also supports District agencies.

The revenue transfer mechanism was also incorporated in the FY 2010 Approved Budget for Baseball Transfer – Dedicated Taxes to transfer \$11,000,000 in additional revenue from taxes related to baseball to the District's General Fund to satisfy District-wide programmatic needs.

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table BO0-4 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table BO0-4
(dollars in thousands)

	Program	BUDGET	FTE
DEDICATED TAXES: FY 2010 Approved Budget and FTE			
Cost Decrease: Changes in the tax income earned, ballpark rent, and non-game day certified revenue	Baseball Transfer - Dedicated Tax	-2,210	0.0
Transfer Out: Transfer to the District General Fund to support District agencies	Baseball Transfer - Dedicated Tax	-289	0.0
DEDICATED TAXES: FY 2011 Proposed Budget and FTE		29,582	0.0
Gross for BO0 - Baseball Transfer - Dedicated Taxes		29,582	0.0

