

Baseball Transfer - Dedicated Taxes

Description	FY 2010 Actual	FY 2011 Approved	FY 2012 Proposed	% Change from FY 2011
Operating Budget	\$32,081,000	\$29,582,000	\$45,545,000	54.0

The mission of Baseball Transfer – Dedicated Taxes is to record the transfer out of certain revenues from the District’s 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 2012 proposed budget is presented in the following tables:

FY 2012 Proposed Gross Funds Operating Budget, by Revenue Type

Table BO0-1 contains the proposed FY 2012 agency budget compared to the FY 2011 approved budget. It also provides FY 2009 and FY 2010 actual expenditures.

Table BO0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2009	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Percent Change*
General Fund						
Dedicated Taxes	50,044	32,081	29,582	45,545	15,963	54.0
Total for General Fund	50,044	32,081	29,582	45,545	15,963	54.0
Gross Funds	50,044	32,081	29,582	45,545	15,963	54.0

*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 2012 Operating Appendices located on the Office of the Chief Financial Officer’s website.

FY 2012 Proposed Operating Budget, by Comptroller Source Group

Table BO0-2 contains the proposed FY 2012 budget at the Comptroller Source Group (object class) level compared to the FY 2011 approved budget. It also provides FY 2009 and FY 2010 actual expenditures.

Table BO0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2009	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Percent Change*
50 - Subsidies and Transfers	50,044	32,081	29,582	45,545	15,963	54.0
Subtotal Nonpersonal Services (NPS)	50,044	32,081	29,582	45,545	15,963	54.0
Gross Funds	50,044	32,081	29,582	45,545	15,963	54.0

*Percent change is based on whole dollars.

Program Description

The 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 authorizes the imposition of taxes dedicated for baseball and their deposit into the Ballpark Revenue Fund. This fund shows the transfer of Dedicated Taxes (sales, public utility, toll communications, and baseball gross

receipts) from the District's General Fund to the Ballpark Revenue Fund, which is a Special Purpose 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 has no program structure changes in the FY 2012 Proposed Budget.

FY 2012 Proposed Operating Budget and FTEs, by Program and Activity

Table BO0-3 contains the proposed FY 2012 budget by program and activity compared to the FY 2011 approved budget. It also provides the FY 2010 actual data.

Table BO0-3
(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011
(1000) Baseball Transfer - Dedicated Tax								
(1100) Baseball Transfer - Dedicated Tax	32,081	29,582	45,545	15,963	0.0	0.0	0.0	0.0
Subtotal (1000) Baseball Transfer - Dedicated Tax	32,081	29,582	45,545	15,963	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	32,081	29,582	45,545	15,963	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 2012 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2012 Proposed Budget Changes

Intra-Agency Adjustments: The Baseball Transfer – Dedicated Taxes budget reflects an increase of \$1,674,000 of additional revenue to support the amount required to satisfy the provisions of the Ballpark Omnibus Financing and Revenue Act of 2004.

Policy Initiatives: The FY 2012 budget includes revenues collected through the four funding sources and is sufficient to support a transfer from the Dedicated Taxes related to this agency to the District’s General Fund. This is a methodological change from the two

previous fiscal years, when the transfer was netted out of the agency budget. The FY 2011 transfer was \$14,289,000, and this amount is added to the FY 2012 budget to reflect this change. The FY 2012 budget transfer will be \$10,636,000. In addition, \$5,000,000 will be allocated to the Ballpark Contingency Revenue Fund. The Baseball Transfer – Dedicated Taxes budget and the transfer are also reflected within the budget of the Baseball Revenue Fund chapter of this volume.

FY 2011 Approved Budget to FY 2012 Proposed Budget, by Revenue Type

Table BO0-4 itemizes the changes by revenue type between the FY 2011 approved budget and the FY 2012 proposed budget.

Table BO0-4
(dollars in thousands)

	PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2011 Approved Budget and FTE		29,582	0.0
Cost Increase: Changes in the sales tax income earned, ballpark fees, and utility taxes	Baseball Transfer - Dedicated Tax	1,674	0.0
Adjust: Reflects a change in the methodology to calculate the transfer of revenue to the District’s General Fund	Baseball Transfer - Dedicated Tax	14,289	0.0
FY 2012 Initial Adjusted Budget		45,545	0.0
DEDICATED TAXES: FY 2012 Proposed Budget and FTE		45,545	0.0
Gross for BO0 - Baseball Transfer - Dedicated Taxes		45,545	0.0

