
Ballpark Revenue Fund

Description	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	% Change from FY 2015
Operating Budget	\$126,971,070	\$68,800,000	\$67,507,000	-1.9

The Ballpark Revenue Fund is a non-lapsing special fund 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 2016 proposed budget is presented in the following tables:

FY 2016 Proposed Gross Funds Operating Budget, by Revenue Type

Table BK0-1 contains the proposed FY 2016 agency budget compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table BK0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
General Fund						
Dedicated Taxes	72,136	116,013	0	0	0	N/A
Special Purpose Revenue Funds	10,111	10,958	0	0	0	N/A
Total for General Fund	82,247	126,971	0	0	0	N/A
Enterprise and Other						
Enterprise and Other Funds - Dedicated Tax	0	0	57,656	56,171	-1,485	-2.6
Enterprise and Other Funds	0	0	11,144	11,336	192	1.7
Total for Enterprise and Other	0	0	68,800	67,507	-1,293	-1.9
Gross Funds	82,247	126,971	68,800	67,507	-1,293	-1.9

*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 2016 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Operating Budget, by Comptroller Source Group

Table BK0-2 contains the proposed FY 2016 budget at the Comptroller Source Group (object class) level compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table BK0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
50 - Subsidies and Transfers	50,492	73,367	35,400	34,766	-634	-1.8
80 - Debt Service	31,755	53,604	33,400	32,741	-659	-2.0
Subtotal Nonpersonal Services (NPS)	82,247	126,971	68,800	67,507	-1,293	-1.9
Gross Funds	82,247	126,971	68,800	67,507	-1,293	-1.9

*Percent change is based on whole dollars.

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

Program Structure Change

The Ballpark Revenue Fund has no program structure changes in the FY 2016 proposed budget.

FY 2016 Proposed Operating Budget and FTEs, by Program and Activity

Table BK0-3 contains the proposed FY 2016 budget by program and activity compared to the FY 2015 approved budget. It also provides the FY 2014 actual data.

Table BK0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015
(4000) Office of the Chief Financial Officer								
(4100) Office of Finance and Treasury	5,479	5,572	5,668	96	0.0	0.0	0.0	0.0
(4200) Office of Tax and Revenue	67,888	29,828	29,098	-730	0.0	0.0	0.0	0.0
Subtotal (4000) Office of the Chief Financial Officer	73,367	35,400	34,766	-634	0.0	0.0	0.0	0.0
(8000) Capital Project - Ballpark								
(8008) Baseball Debt Service	53,604	33,400	32,741	-659	0.0	0.0	0.0	0.0
Subtotal (8000) Capital Project - Ballpark	53,604	33,400	32,741	-659	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	126,971	68,800	67,507	-1,293	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 2016 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

FY 2016 Proposed Budget Changes

The Ballpark Revenue Fund's proposed FY 2016 gross budget is \$67,507,000, which represents a 1.9 percent decrease from its FY 2015 approved gross budget of \$68,800,000. The budget is comprised of \$56,171,000 in Enterprise and Other Funds - Dedicated Taxes and \$11,336,000 in Enterprise and Other Funds.

Agency Budget Submission

Increase: The proposed Enterprise and Other Funds budget supports an increase of \$192,000. Of that amount, a total of \$96,000 supports changes to debt service payments and \$96,000 supports the collection of certified revenue from ballpark rent payments and other applicable income from the ballpark activities.

Decrease: The proposed Enterprise and Other Funds - Dedicated Taxes budget reflects a decrease of \$1,485,000. Of that amount, \$730,000 reflects changes to debt service payments related to the finance obligations associated with the construction of the District's baseball stadium and \$755,000 reflects the collection of dedicated taxes related to ballpark activities.

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.

FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type

Table BK0-4 itemizes the changes by revenue type between the FY 2015 approved budget and the FY 2016 proposed budget.

Table BK0-4
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUND -			
DEDICATED TAXES: FY 2015 Approved Budget and FTE		57,656	0.0
Decrease: To align budget with scheduled debt service payments	Office of Chief Financial Officer	-730	0.0
Decrease: To align budget with scheduled debt service payments	Capital Project - Ballpark	-755	0.0
ENTERPRISE AND OTHER FUND -			
DEDICATED TAXES: FY 2016 Agency Budget Submission		56,171	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUND -			
DEDICATED TAX: FY 2016 Mayor's Proposed Budget		56,171	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUND -			
DEDICATED TAX: FY 2016 District's Proposed Budget		56,171	0.0
ENTERPRISE AND OTHER FUNDS: FY 2015 Approved Budget and FTE		11,144	0.0
Increase: To align budget with scheduled debt service payments	Capital Project - Ballpark	96	0.0
Increase: To align budget with scheduled debt service payments	Office of Chief Financial Officer	96	0.0
ENTERPRISE AND OTHER FUNDS: FY 2016 Agency Budget Submission		11,336	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2016 Mayor's Proposed Budget		11,336	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2016 District's Proposed Budget		11,336	0.0
Gross for BK0 - Ballpark Revenue Fund		67,507	0.0

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