

Baseball Transfer - Dedicated Taxes

Description	FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed	% Change from FY 2012
Operating Budget	\$30,336,000	\$45,545,000	\$0	-100.0

The Baseball Transfer – Dedicated Taxes contains no funding in the FY 2013 proposed budget. The FY 2012 approved budget of \$45,545,000 will not continue in FY 2013.

The taxes collected under the Baseball Transfer – Dedicated Tax (portions of Sales, Public Utility, and Toll Telecommunication Taxes, as well as the Baseball Gross Receipts Tax) will no longer be budgeted in the General Fund. Those revenues will be directly deposited into the Ballpark Revenue Fund, a Special Revenue fund whose budget is included within the Enterprise and Other appropriation title.

The agency's FY 2013 proposed budget is presented in the following tables:

FY 2013 Proposed Gross Funds Operating Budget, by Revenue Type

Table BO0-1 contains the proposed FY 2013 agency budget compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

Table BO0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
General Fund						
Dedicated Taxes	32,081	30,336	45,545	0	-45,545	-100.0
Total for General Fund	32,081	30,336	45,545	0	-45,545	-100.0
Gross Funds	32,081	30,336	45,545	0	-45,545	-100.0

*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 2013 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2013 Proposed Operating Budget, by Comptroller Source Group

Table BO0-2 contains the proposed FY 2013 budget at the Comptroller Source Group (object class) level compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

Table BO0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
50 - Subsidies and Transfers	32,081	30,336	45,545	0	-45,545	-100.0
Subtotal Nonpersonal Services (NPS)	32,081	30,336	45,545	0	-45,545	-100.0
Gross Funds	32,081	30,336	45,545	0	-45,545	-100.0

*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, please refer to that chapter in this volume.

Program Structure Change

Baseball Transfer – Dedicated Taxes contains no funding in the FY 2013 proposed budget.

FY 2013 Proposed Operating Budget and FTEs, by Program and Activity

Table BO0-3 contains the proposed FY 2013 budget by program and activity compared to the FY 2012 approved budget. It also provides the FY 2011 actual data.

Table BO0-3
(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012
(1000) Baseball Transfer - Dedicated Tax								
(1100) Baseball Transfer - Dedicated Tax	30,336	45,545	0	-45,545	0.0	0.0	0.0	0.0
Subtotal (1000) Baseball Transfer - Dedicated Tax	30,336	45,545	0	-45,545	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	30,336	45,545	0	-45,545	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 2013 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2013 Proposed Budget Changes

The proposed FY 2013 gross budget for Baseball Transfer – Dedicated Tax is \$0, which represents a 100.0 percent decrease from its FY 2012 approved gross budget of \$45,545,000.

Eliminate: The Baseball Transfer – Dedicated Tax transfer will no longer be budgeted in the District’s General Fund beginning with the FY 2013 proposed budget. Recently, the Government Accounting Standards Board (GASB) issued new guidance regarding the treatment of certain types of transfers, and subsequently, the District will change its budgeting methodology.

FY 2012 Approved Budget to FY 2013 Proposed Budget, by Revenue Type

Table B00-4 itemizes the changes by revenue type between the FY 2012 approved budget and the FY 2013 proposed budget.

Table B00-4
(dollars in thousands)

	PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2012 Approved Budget and FTE		45,545	0.0
Eliminate: Reduction to comply with GASB guidance	Baseball Transfer Dedicated Tax	-45,545	0.0
FY 2013 Initial Adjusted Budget		0	0.0
DEDICATED TAXES: FY 2013 Proposed Budget and FTE		0	0.0
Gross for B00 - Baseball Transfer - Dedicated Taxes		0	0.0

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

