

Table BK0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change*	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change
TOTAL FOR ENTERPRISE AND OTHER	41,184	35,069	38,067	32,012	-6,055	-15.9	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	41,184	35,069	38,067	32,012	-6,055	-15.9	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 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2021 Approved Operating Budget, by Comptroller Source Group

Table BK0-3 contains the approved FY 2021 budget at the Comptroller Source Group (object class) level compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual expenditures.

Table BK0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Percentage Change*
50 - Subsidies and Transfers	21,464	18,447	20,056	17,029	-3,027	-15.1
80 - Debt Service	19,721	16,623	18,011	14,984	-3,027	-16.8
SUBTOTAL NONPERSONAL SERVICES (NPS)	41,184	35,069	38,067	32,012	-6,055	-15.9
GROSS FUNDS	41,184	35,069	38,067	32,012	-6,055	-15.9

*Percent change is based on whole dollars.

FY 2021 Approved Operating Budget and FTEs, by Division/Program and Activity

Table BK0-4 contains the approved FY 2021 budget by division/program and activity compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 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 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020
(4000) OFFICE OF CHIEF FINANCIAL OFFICER										
(4100) Office of Finance and Treasury	5,868	5,972	6,074	6,183	109	0.0	0.0	0.0	0.0	0.0
(4200) Office of Tax and Revenue	15,596	12,475	13,982	10,846	-3,136	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (4000) OFFICE OF CHIEF FINANCIAL OFFICER	21,464	18,447	20,056	17,029	-3,027	0.0	0.0	0.0	0.0	0.0

Table BK0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020
(8000) CAPITAL PROJECT - BALLPARK										
(8008) Baseball Debt Service	19,721	16,623	18,011	14,984	-3,027	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (8000) CAPITAL PROJECT - BALLPARK	19,721	16,623	18,011	14,984	-3,027	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	41,184	35,069	38,067	32,012	-6,055	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 approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2021 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 2021 approved budget.

FY 2020 Approved Budget to FY 2021 Approved Budget, by Revenue Type

Table BK0-5 itemizes the changes by revenue type between the FY 2020 approved budget and the FY 2021 approved budget. For a more comprehensive explanation of changes, please see the FY 2021 Approved 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 2020 Approved Budget and FTE		25,919	0.0
Decrease: To align resources with operational spending goals	Multiple Programs	-6,273	0.0
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2021 Mayor's Proposed Budget		19,646	0.0
No Change		0	0.0

Table BK0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2021 District's Approved Budget			
		19,646	0.0
ENTERPRISE AND OTHER FUNDS: FY 2020 Approved Budget and FTE			
		12,148	0.0
Increase: To align budget with projected revenues	Multiple Programs	218	0.0
ENTERPRISE AND OTHER FUNDS: FY 2021 Mayor's Proposed Budget			
		12,366	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2021 District's Approved Budget			
		12,366	0.0
GROSS FOR BK0 - BALLPARK REVENUE FUND		32,012	0.0

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

FY 2021 Approved Budget Changes

The Ballpark Revenue Fund's approved FY 2021 gross budget is \$32,012,156, which represents a 15.9 percent decrease from its FY 2020 approved gross budget of \$38,067,000. The budget is comprised of \$19,646,156 in Enterprise and Other Funds - Dedicated Taxes and \$12,366,000 in Enterprise and Other Funds.

Mayor's Proposed Budget

Increase: The Ballpark Revenue Fund's proposed budget for Enterprise and Other Funds reflects an increase of \$218,000. This adjustment is comprised of \$109,000 in the Capital Project - Ballpark program, to support the collection of certified revenue from ballpark lease payments and applicable income from other ballpark activities, and \$109,000 in the Office of the Chief Financial Officer program, to support changes to debt service payments.

Decrease: The Ballpark Revenue Fund's proposed Enterprise and Other Funds - Dedicated Taxes budget includes a reduction of \$6,272,844 to align the budget with the estimated collection of dedicated taxes related to ballpark operations and activities.

District's Approved Budget

No Change: The Ballpark Revenue Fund's budget reflects no change from the Mayor's proposed budget to the District's approved budget.