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# Ballpark Revenue Fund

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Table BK0-1

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2020 Approved	% Change from FY 2019
OPERATING BUDGET	\$44,616,105	\$41,184,326	\$58,773,000	\$38,067,000	-35.2
FTEs	0.0	0.0	0.0	0.0	N/A

The Ballpark Revenue Fund is a non-lapsing special fund that was established 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 2020 approved budget is presented in the following tables:

## FY 2020 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table BK0-2 contains the approved FY 2020 budget by revenue type compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual data.

**Table BK0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change*	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change
<b>ENTERPRISE AND OTHER</b>												
Enterprise and Other Funds-Dedicated Taxes	33,079	29,448	46,829	25,919	-20,910	-44.7	0.0	0.0	0.0	0.0	0.0	N/A
Enterprise and Other Funds	11,537	11,736	11,944	12,148	204	1.7	0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR ENTERPRISE AND OTHER</b>	<b>44,616</b>	<b>41,184</b>	<b>58,773</b>	<b>38,067</b>	<b>-20,706</b>	<b>-35.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>GROSS FUNDS</b>	<b>44,616</b>	<b>41,184</b>	<b>58,773</b>	<b>38,067</b>	<b>-20,706</b>	<b>-35.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>

\*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 2020 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2020 Approved Operating Budget, by Comptroller Source Group

Table BK0-3 contains the approved FY 2020 budget at the Comptroller Source Group (object class) level compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual expenditures.

**Table BK0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Percentage Change*
50 - Subsidies and Transfers	23,064	21,464	30,409	20,056	-10,353	-34.0
80 - Debt Service	21,552	19,721	28,364	18,011	-10,353	-36.5
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>44,616</b>	<b>41,184</b>	<b>58,773</b>	<b>38,067</b>	<b>-20,706</b>	<b>-35.2</b>
<b>GROSS FUNDS</b>	<b>44,616</b>	<b>41,184</b>	<b>58,773</b>	<b>38,067</b>	<b>-20,706</b>	<b>-35.2</b>

\*Percent change is based on whole dollars.

## FY 2020 Approved Operating Budget and FTEs, by Division/Program and Activity

Table BK0-4 contains the approved FY 2020 budget by division/program and activity compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 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 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
<b>(4000) OFFICE OF CHIEF FINANCIAL OFFICER</b>										
(4100) Office of Finance and Treasury	5,769	5,868	5,972	6,074	102	0.0	0.0	0.0	0.0	0.0
(4200) Office of Tax and Revenue	17,295	15,596	24,437	13,982	-10,455	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (4000) OFFICE OF CHIEF FINANCIAL OFFICER</b>	<b>23,064</b>	<b>21,464</b>	<b>30,409</b>	<b>20,056</b>	<b>-10,353</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>(8000) CAPITAL PROJECT - BALLPARK</b>										
(8008) Baseball Debt Service	21,552	19,721	28,364	18,011	-10,353	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (8000) CAPITAL PROJECT - BALLPARK</b>	<b>21,552</b>	<b>19,721</b>	<b>28,364</b>	<b>18,011</b>	<b>-10,353</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>44,616</b>	<b>41,184</b>	<b>58,773</b>	<b>38,067</b>	<b>-20,706</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

(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 2020 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 2020 approved budget.

## FY 2019 Approved Budget to FY 2020 Approved Budget, by Revenue Type

Table BK0-5 itemizes the changes by revenue type between the FY 2019 approved budget and the FY 2020 approved budget. For a more comprehensive explanation of changes, please see the FY 2020 Approved Budget Changes section, which follows the table.

**Table BK0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2019 Approved Budget and FTE</b>			
		<b>46,829</b>	<b>0.0</b>
Decrease: To align budget with projected debt service	Capital Project - Ballpark	-10,455	0.0
Decrease: To align budget with projected revenues	Office of Chief Financial Officer	-10,455	0.0
<b>ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2020 Mayor's Proposed Budget</b>			
		<b>25,919</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2020 District's Approved Budget</b>			
		<b>25,919</b>	<b>0.0</b>
<b>ENTERPRISE AND OTHER FUNDS: FY 2019 Approved Budget and FTE</b>			
		<b>11,944</b>	<b>0.0</b>
Increase: To align budget with projected revenues	Office of Chief Financial Officer	102	0.0
Increase: To align budget with projected debt service payments	Capital Project - Ballpark	102	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2020 Mayor's Proposed Budget</b>			
		<b>12,148</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2020 District's Approved Budget</b>			
		<b>12,148</b>	<b>0.0</b>
<b>GROSS FOR BK0 - BALLPARK REVENUE FUND</b>		<b>38,067</b>	<b>0.0</b>

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

## FY 2020 Approved Budget Changes

The Ballpark Revenue Fund's approved FY 2020 gross budget is \$38,067,000, which represents a 35.2 percent decrease from its FY 2019 approved gross budget of \$58,773,000. The budget is comprised of \$25,919,000 in Enterprise and Other Funds - Dedicated Taxes and \$12,148,000 in Enterprise and Other Funds.

### Mayor's Proposed Budget

**Increase:** The proposed budget for Enterprise and Other Funds reflects an overall increase of \$204,000, which is comprised of \$102,000 to support the collection of certified revenue from ballpark lease payments and applicable income from other ballpark activities and \$102,000 to support changes to debt service payments.

**Decrease:** The proposed Enterprise and Other Funds - Dedicated Taxes budget includes a net reduction of \$20,910,000, of which \$10,455,000 aligns the budget with revised estimates for the collection of dedicated taxes related to ballpark activities and \$10,455,000 reflects changes to debt service payments for the financial obligations associated with the construction of the District's baseball stadium.

### District's Approved Budget

**No Change:** The Baseball's budget reflects no change from the Mayor's proposed budget to the District's approved budget.