

Ballpark Revenue Fund

Table BK0-1

Description	FY 2019	FY 2020	FY 2021	FY 2022	% Change
	Actual	Actual	Approved	Approved	from FY 2021
OPERATING BUDGET	\$35,069,436	\$29,935,094	\$32,012,156	\$30,771,288	-3.9
FTEs	0.0	0.0	0.0	0.0	N/A
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
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 2022 approved budget is presented in the following charts and tables:

FY 2022 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table BK0-2 contains the approved FY 2022 budget by revenue type compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data.

Table BK0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change	
Appropriated Fund													
ENTERPRISE AND OTHER													
Enterprise and Other Funds-Dedicated Taxes	23,125	29,935	19,646	18,406	-1,240	-6.3	0.0	0.0	0.0	0.0	0.0	N/A	
Enterprise and Other Funds	11,944	0	12,366	12,365	-1	0.0	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR ENTERPRISE AND OTHER	35,069	29,935	32,012	30,771	-1,241	-3.9	0.0	0.0	0.0	0.0	0.0	N/A	
GROSS FUNDS	35,069	29,935	32,012	30,771	-1,241	-3.9	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 2022 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2022 Approved Operating Budget, by Comptroller Source Group

Table BK0-3 contains the approved FY 2022 budget at the Comptroller Source Group (object class) level compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual expenditures.

Table BK0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percentage Change*
50 - Subsidies and Transfers	18,447	15,826	17,029	16,408	-620	-3.6
80 - Debt Service	16,623	14,109	14,984	14,363	-620	-4.1
SUBTOTAL NONPERSONAL SERVICES (NPS)	35,069	29,935	32,012	30,771	-1,241	-3.9
GROSS FUNDS	35,069	29,935	32,012	30,771	-1,241	-3.9

*Percent change is based on whole dollars.

FY 2022 Approved Operating Budget and FTEs, by Division/Program and Activity

Table BK0-4 contains the approved FY 2022 budget by division/program and activity compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 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 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
(4000) OFFICE OF CHIEF FINANCIAL OFFICER										
(4100) Office of Finance and Treasury	5,972	0	6,183	6,183	0	0.0	0.0	0.0	0.0	0.0
(4200) Office of Tax and Revenue	12,475	15,826	10,846	10,226	-620	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (4000) OFFICE OF CHIEF FINANCIAL OFFICER	18,447	15,826	17,029	16,408	-620	0.0	0.0	0.0	0.0	0.0
(8000) CAPITAL PROJECT - BALLPARK										
(8008) Baseball Debt Service	16,623	14,109	14,984	14,363	-620	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (8000) CAPITAL PROJECT - BALLPARK	16,623	14,109	14,984	14,363	-620	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	35,069	29,935	32,012	30,771	-1,241	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 2022 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 2022 approved budget.

FY 2021 Approved Budget to FY 2022 Approved Budget, by Revenue Type

Table BK0-5 itemizes the changes by revenue type between the FY 2021 approved budget and the FY 2022 approved budget. For a more comprehensive explanation of changes, please see the FY 2022 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 2021 Approved Budget and FTE			
		19,646	0.0
Decrease: To align budget with projected revenues	Multiple Programs	-1,240	0.0
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2022 Mayor’s Proposed Budget			
		18,406	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS-DEDICATED TAXES: FY 2022 District’s Approved Budget			
		18,406	0.0
ENTERPRISE AND OTHER FUNDS: FY 2021 Approved Budget and FTE			
		12,366	0.0
Decrease: To align budget with projected revenues	Multiple Programs	-1	0.0
ENTERPRISE AND OTHER FUNDS: FY 2022 Mayor’s Proposed Budget			
		12,365	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2022 District’s Approved Budget			
		12,365	0.0
GROSS FOR BK0 - BALLPARK REVENUE FUND		30,771	0.0

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

FY 2022 Approved Operating Budget Changes

Table BK0-6 contains the approved FY 2022 budget by fund compared to the FY 2021 approved budget.

Table BK0-6

Appropriated Fund	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
Enterprise and Other Funds-Dedicated Taxes	\$19,646,156	\$18,406,154	-6.3
Enterprise and Other Funds	\$12,366,000	\$12,365,134	0.0
GROSS FUNDS	\$32,012,156	\$30,771,288	-3.9

Mayor's Proposed Budget

Decrease: The Ballpark Revenue Fund's proposed Enterprise and Other Funds-Dedicated Taxes budget includes a net reduction of \$1,240,002. Of this amount, \$620,001 aligns the budget with revised estimates for the collection of dedicated taxes related to ballpark activities, and \$620,001 reflects changes to debt service payments for financial obligations associated with the construction of the District's baseball stadium.

The proposed budget for Enterprise and Other Funds reflects a net decrease of \$866. This adjustment is comprised of \$433 to align the budget with estimates for the collection of certified revenue from ballpark lease payments, and \$433 to reflect changes to debt service payments.

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.