
Ballpark Revenue Fund

Table BK0-1

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
OPERATING BUDGET	\$87,584,136	\$76,392,323	\$96,113,407	\$107,888,180	12.3
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 2025 proposed budget is presented in the following charts and tables:

FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table BK0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

Table BK0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change*	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change
Appropriated Fund												
ENTERPRISE AND OTHER												
Enterprise and Other Fund-Dedicated Taxes	8,330	8,487	20,845	20,984	139	0.7	0.0	0.0	0.0	0.0	0.0	N/A
Enterprise and Other Funds	6,287	6,397	6,131	6,131	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A
Enterprise and Other Fund-Dedicated Tax -Ball Parks	66,680	55,110	63,007	74,643	11,636	18.5	0.0	0.0	0.0	0.0	0.0	N/A
Enterprise and Other Fund - Ball Parks	6,287	6,397	6,131	6,131	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR ENTERPRISE AND OTHER	87,584	76,392	96,113	107,888	11,775	12.3	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	87,584	76,392	96,113	107,888	11,775	12.3	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) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2025 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2025 Proposed Operating Budget, by Account Group

Table BK0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

Table BK0-3

(dollars in thousands)

Account Group	Actual	Actual	Approved	Proposed	Change	
	FY 2022	FY 2023	FY 2024	FY 2025	from FY 2024	Percentage Change*
714100C - Government Subsidies and Grants	72,967	61,507	69,138	80,773	11,636	16.8
718100C - Debt Service Payments	14,617	14,885	26,976	27,115	139	0.5
SUBTOTAL NONPERSONNEL SERVICES (NPS)	87,584	76,392	96,113	107,888	11,775	12.3
GROSS FUNDS	87,584	76,392	96,113	107,888	11,775	12.3

*Percent change is based on whole dollars.

FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table BK0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 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 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024
(CO0009) CFO OPERATIONS										
(C00901) Baseball Agreement										
Services	79,254	67,905	75,268	86,904	11,636	0.0	0.0	0.0	0.0	0.0
(C00902) Debt Service	8,330	8,487	20,845	20,984	139	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (CO0009) CFO OPERATIONS	87,584	76,392	96,113	107,888	11,775	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	87,584	76,392	96,113	107,888	11,775	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 proposed funding for the activities within this agency’s programs, please see **Schedule 30-PBB Program Summary by Activity**. For detailed information on this agency’s Cost Center structure as reflected in the District’s Chart of Accounts, please see **Schedule 30-CC FY 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency’s interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer’s website.

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 for 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 2025 proposed budget.

FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table BK0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 Proposed Budget Changes section, which follows the table.

Table BK0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUND-DEDICATED TAXES: FY 2024 Approved Budget and FTE			
		20,845	0.0
Increase: To align the budget with projected revenues	CFO Operations	139	0.0
ENTERPRISE AND OTHER FUND-DEDICATED TAXES: FY 2025 Mayor's Proposed Budget			
		20,984	0.0
ENTERPRISE AND OTHER FUNDS: FY 2024 Approved Budget and FTE			
		6,131	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2025 Mayor's Proposed Budget			
		6,131	0.0
ENTERPRISE AND OTHER FUND-DEDICATED TAX -BALL PARKS: FY 2024 Approved Budget and FTE			
		63,007	0.0
Increase: To align the budget with projected revenues	CFO Operations	11,636	0.0
ENTERPRISE AND OTHER FUND-DEDICATED TAX -BALL PARKS: FY 2025 Mayor's Proposed Budget			
		74,643	0.0
ENTERPRISE AND OTHER FUND - BALL PARKS: FY 2024 Approved Budget and FTE			
		6,131	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUND - BALL PARKS: FY 2025 Mayor's Proposed Budget			
		6,131	0.0
GROSS FOR BK0 - BALLPARK REVENUE FUND		107,888	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 interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

FY 2025 Proposed Operating Budget Changes

Table BK0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

Table BK0-6

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Enterprise and Other Fund-Dedicated Taxes	\$20,845,024	\$20,983,911	0.7
Enterprise and Other Funds	\$6,130,812	\$6,130,812	0.0
Enterprise and Other Fund-Dedicated Tax -Ball Parks	\$63,006,759	\$74,642,645	18.5
Enterprise and Other Fund - Ball Parks	\$6,130,812	\$6,130,812	0.0
GROSS FUNDS	\$96,113,407	\$107,888,180	12.3

Mayor's Proposed Budget

Increase: The Ballpark Revenue Fund's proposed Enterprise and Other Funds – Dedicated Taxes budget includes an increase of \$11,635,886 to align the budget with revised estimates for the collection of Dedicated Taxes related to ballpark activities and to support Debt Service payments for financial obligations associated with the construction of the District's baseball stadium.

The proposed Enterprise and Other Funds budget reflects an increase of \$138,887 to align the budget with estimates for the collection of certified revenue from lease payments and changes to Debt Service payments.

