

Pay-As-You-Go Capital Fund

Table PA0-1

Description	FY 2024	FY 2025	FY 2026	FY 2027	% Change
	Actual	Actual	Approved	Proposed	from FY 2026
OPERATING BUDGET	\$259,996,571	\$237,174,341	\$257,962,792	\$236,370,762	-8.4
FTEs	0.0	0.0	0.0	0.0	N/A
CAPITAL BUDGET	\$89,770,754	\$28,968,692	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The mission of the Pay-As-You-Go Capital Fund is to provide an additional funding source and offset long-term bond borrowing costs for capital projects.

Summary of Services

The Mayor and Council can request the use of Pay-As-You-Go (Paygo) Capital funds following the determination and certification by the Chief Financial Officer that the funds are available and necessary for the designated purpose. Operating funds may be transferred to the capital fund through a Pay-As-You-Go Capital funds budget transfer to support the Capital Improvements Plan (CIP), and the proposed FY 2027 budget includes such a transfer.

The agency's FY 2027 proposed budget is presented in the following tables:

FY 2027 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table PA0-2 contains the proposed FY 2027 budget and Full-Time Equivalents by revenue type compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual data.

Table PA0-2
(\$ in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	% Change*	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	% Change
GENERAL FUND												
LOCAL FUND	28,279	30,251	42,144	38,610	-3,534	-8.4	0.0	0.0	0.0	0.0	0.0	N/A
DEDICATED TAXES	178,500	178,500	178,500	178,500	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A
SPECIAL PURPOSE REVENUE FUNDS	53,218	28,424	37,319	19,261	-18,058	-48.4	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	259,997	237,174	257,963	236,371	-21,592	-8.4	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	259,997	237,174	257,963	236,371	-21,592	-8.4	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 2027 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2027 Proposed Operating Budget, by Account Group

Table PA0-3 contains the proposed FY 2027 budget at the Account Group level compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual expenditures.

Table PA0-3
(\$ in thousands)

Account Group	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	% Change*
714120C-FUND TRANSFERS	259,997	237,174	257,963	236,371	-21,592	-8.4
SUBTOTAL NONPERSONNEL SERVICES (NPS)	259,997	237,174	257,963	236,371	-21,592	-8.4
GROSS FUNDS	259,997	237,174	257,963	236,371	-21,592	-8.4

* Percent change is based on whole dollars.

FY 2027 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table PA0-4 contains the proposed FY 2027 budget by division/program and activity compared to the FY 2026 approved budget. It also provides FY 2024 and FY 2025 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table PA0-4
(\$ in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026	Actual FY 2024	Actual FY 2025	Approved FY 2026	Proposed FY 2027	Change from FY 2026
C02601-PAY-AS-YOU-GO CAPITAL FUNDING	259,997	237,174	257,963	236,371	-21,592	0.0	0.0	0.0	0.0	N/A
CO0026-CFO OPERATIONS	259,997	237,174	257,963	236,371	-21,592	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	259,997	237,174	257,963	236,371	-21,592	0.0	0.0	0.0	0.0	N/A

(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 2027 Proposed Operating Budget and FTEs, by Division/Office**. Both schedules can be found in the **FY 2027 Operating Appendices**, located on the Office of the Chief Financial Officer's website. Additional information on this agency's interagency agreements can be found in **Appendix H** in the **Executive Summary, Volume 1**.

Program Description

The Pay-As-You-Go Capital Fund operates through the following program:

Pay-Go Capital – allows for the transfer of revenue and budget authority between the operating funds budget (General Fund) and the capital funds budget (Capital Improvements Fund).

Program Structure Changes

The Pay-As-You-Go Capital Fund agency has no program structure changes in the proposed FY 2027 budget.

FY 2026 Approved Budget to FY 2027 Proposed Budget, by Revenue Type

Table PA0-5 itemizes the changes by revenue type between the FY 2026 approved budget and the FY 2027 proposed budget. For a more comprehensive explanation of changes, please see the FY 2027 Proposed Budget Changes section, which follows the table.

Table PA0-5
(\$ in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2026 Approved Budget and FTE		42,144	0.0
No Change		0	0
LOCAL FUNDS: FY 2027 Recurring Budget		42,144	0.0
Reduce: To reflect reductions in various initiatives	Multiple Programs	-3,534	0.0
LOCAL FUNDS: FY 2027 Mayor's Proposed Budget		38,610	0.0

Table PA0-5
(\$ in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2026 Approved Budget and FTE		178,500	0.0
No Change		0	0
DEDICATED TAXES: FY 2027 Mayor's Proposed Budget		178,500	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2026 Approved Budget and FTE		37,319	0.0
Enhance: To align resources with projected revenues	Multiple Programs	603	0.0
Reduce: To realize programmatic cost savings in nonpersonnel services	Multiple Programs	-18,662	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2027 Mayor's Proposed Budget		19,261	0.0
GROSS FOR PA0-PAY-AS-YOU-GO CAPITAL FUND (PA0)		236,371	0.0

FY 2027 Proposed Operating Budget Changes

Table PA0-6 contains the proposed FY 2027 budget by fund compared to the approved FY 2026 budget.

Table PA0-6

Appropriated Fund	FY 2026 Approved	FY 2027 Proposed	% Change from FY 2026
LOCAL FUND	\$42,143,928	\$38,610,068	-8.4
DEDICATED TAXES	\$178,500,000	\$178,500,000	0.0
SPECIAL PURPOSE REVENUE FUNDS	\$37,318,864	\$19,260,694	-48.4
GROSS FUNDS	\$257,962,792	\$236,370,762	-8.4

Mayor's Proposed Budget

Reduce: Within the proposed Local Funds budget, there is a reduction of \$3,533,860, across multiple agencies, including the Department of Motor Vehicles (DMV), the Department of General Services (DGS), and the District of Columbia Public Schools (DCPS), in the proposed Paygo funds transfer to various capital improvement projects.

In Special Purpose Revenue Funds, the proposed budget includes a reduction of \$18,661,520 across multiple agencies, including the Department of Energy and Environmental Services (DOEE), due to a one-time reduction in the Paygo transfer to the Hazardous Material Remediation project, and to projects implemented by the District Department of Transportation (DDOT), to allocate additional funding to the local match for the federal Highway Trust Fund (HTF) program grants. Transfers of funding for this local match are budgeted in the Highway Transportation Fund-Transfers agency (KZ0).

No Change: The proposed Dedicated Taxes Funds transfer remains unchanged.

Enhance: In Special Purpose Revenue Funds, the proposed budget includes enhancements of \$603,350 within the District Department of Transportation (DDOT), for the Transportation Mitigation project.