
Pay-As-You-Go Capital Fund

Table PA0-1

Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Approved	FY 2019 Proposed	% Change from FY 2018
OPERATING BUDGET	\$144,104,544	\$133,380,077	\$130,297,695	\$86,467,287	-33.6
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 2019 budget includes such a transfer.

The agency's FY 2019 proposed budget is presented in the following tables:

FY 2019 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table PA0-2 contains the proposed FY 2019 budget by revenue type compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual data.

Table PA0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change*	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change
Appropriated Fund												
GENERAL FUND												
Local Funds	88,043	76,410	59,960	4,421	-55,539	-92.6	0.0	0.0	0.0	0.0	0.0	N/A
Dedicated Taxes	0	0	24,175	0	-24,175	-100.0	0.0	0.0	0.0	0.0	0.0	N/A
Special Purpose Revenue Funds	56,062	56,970	46,162	82,046	35,884	77.7	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	144,105	133,380	130,298	86,467	-43,830	-33.6	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	144,105	133,380	130,298	86,467	-43,830	-33.6	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 2019 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2019 Proposed Operating Budget, by Comptroller Source Group

Table PA0-3 contains the proposed FY 2019 budget at the Comptroller Source Group (object class) level compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual expenditures.

Table PA0-3

(dollars in thousands)

	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Percentage Change*
Comptroller Source Group						
50 - Subsidies and Transfers	144,105	133,380	130,298	86,467	-43,830	-33.6
SUBTOTAL NONPERSONAL SERVICES (NPS)	144,105	133,380	130,298	86,467	-43,830	-33.6
GROSS FUNDS	144,105	133,380	130,298	86,467	-43,830	-33.6

*Percent change is based on whole dollars.

FY 2019 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table PA0-4 contains the proposed FY 2019 budget by division/program and activity compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 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

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018
(1000) PAY-GO CAPITAL										
(1100) Pay-Go Capital	144,105	133,380	130,298	86,467	-43,830	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) PAY-GO CAPITAL	144,105	133,380	130,298	86,467	-43,830	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	144,105	133,380	130,298	86,467	-43,830	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** in the **FY 2019 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 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/division structure changes in the FY 2019 proposed budget.

FY 2018 Approved Budget to FY 2019 Proposed Budget, by Revenue Type

Table PA0-5 itemizes the changes by revenue type between the FY 2018 approved budget and the FY 2019 proposed budget. For a more comprehensive explanation of changes, please see the FY 2019 Proposed Budget Changes section, which follows the table.

Table PA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2018 Approved Budget and FTE		59,960	0.0
Removal of One-Time Costs	Pay-Go Capital	-27,445	0.0
LOCAL FUNDS: FY 2019 Recurring Budget		32,515	0.0

Table PA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
Agency Request-Decrease: Adjust to level of proposed transfers	Pay-Go Capital	-28,344	0.0
LOCAL FUNDS: FY 2019 Mayor's Proposed Budget		4,171	0.0
Enhance: Enhancement	Pay-Go Capital	250	0.0
LOCAL FUNDS: FY 2019 District's Proposed Budget		4,421	0.0
DEDICATED TAXES: FY 2018 Approved Budget and FTE		24,175	0.0
Agency Request-Decrease: Adjust to level of proposed transfers	Pay-Go Capital	-24,175	0.0
DEDICATED TAXES: FY 2019 Mayor's Proposed Budget		0	0.0
No Change		0	0.0
DEDICATED TAXES: FY 2019 District's Proposed Budget		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2018 Approved Budget and FTE		46,162	0.0
Agency Request-Increase: To support operational requirements	Pay-Go Capital	31,373	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2019 Mayor's Proposed Budget		77,535	0.0
Increase: To support operational requirements	Multiple Programs	4,511	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2019 District's Proposed Budget		82,046	0.0
GROSS FOR PA0 - PAY-AS-YOU-GO CAPITAL FUND		86,467	0.0

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

FY 2019 Proposed Budget Changes

The Pay-As-You-Go (Paygo) Capital Fund's proposed FY 2019 gross funds budget is \$86,467,287, which represents a 33.6 percent decrease from its FY 2018 approved gross funds budget of \$130,297,695. The budget is comprised of \$4,421,166 in Local funds and \$82,046,121 in Special Purpose Revenue funds.

Recurring Budget

The FY 2019 budget for Paygo includes a reduction of \$27,444,767 to account for the removal of one-time funding appropriated in FY 2018, of which \$20,039,000 was to transfer funding for the Universal Paid Family Leave IT Application and \$7,405,767 was a transfer for various other Paygo-funded projects.

Mayor's Proposed Budget

Agency Request - Increase: In Special Purpose Revenue funds, the budget proposal for Paygo includes a net increase of \$31,372,676, which is comprised of increases of \$30,000,000 to the District Department of Transportation's (DDOT's) Utility Undergrounding project, \$5,600,000 to DDOT's Mitigation Fund project, \$3,000,000 to the Department of Energy and Environment's (DOEE's) Stormwater Retrofit project, \$500,000 to DOEE's Waterways Restoration project, and \$452,000 to DDOT's Tree Fund project. These increases are offset by decreases of \$7,179,324 in Rights-of-Way funding to DDOT projects and \$1,000,000 to the Office of Cable Television, Film, Music and Entertainment's capital project.

Agency Request - Decrease: In Local funds, the Paygo Capital Fund's proposed budget includes a net decrease of \$28,344,317 reflecting a lowered local funds transfer to support the Paygo-funded portion of the CIP.

In Dedicated Tax funds, the FY 2019 proposed budget reflects a decrease of \$24,175,000 because of a lowered dedicated tax transfer to WMATA capital projects.

District's Proposed Budget

Enhance: In Local funds, the Paygo Capital Fund's proposed budget includes a one-time increase of \$250,000 to support various capital improvement projects. Also, the proposed Special Purpose Revenue funds budget reflects an increase of \$4,511,209 to transfer additional Rights-of-Way fee revenue to support Local Streets capital projects.

The District's proposed Local funds Paygo capital budget of \$4,421,166 supports the following projects:

- \$4,171,166 for the Yards Park and Canal Park Improvements;
- \$200,000 for the Walter Reed Pool project; and
- \$50,000 for the Off-Leash Dog Parks project.

The proposed Special Purpose Revenue funds budget of \$82,046,121 supports the following projects:

- \$42,494,121 for various Local Transportation projects;
- \$30,000,000 for the Powerline Undergrounding project;
- \$5,600,000 for the Transportation Mitigation project;
- \$3,000,000 for the Stormwater Retrofit Implementation project;
- \$500,000 for the Waterways Restoration project; and
- \$452,000 for the Tree Planting project.