
Pay-As-You-Go Capital Fund

Table PA0-1

Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved	FY 2021 Approved	% Change from FY 2020
OPERATING BUDGET	\$123,028,027	\$150,284,545	\$284,924,074	\$289,397,561	1.6
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 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 approved FY 2021 budget includes such a transfer.

The agency's FY 2021 approved budget is presented in the following tables:

FY 2021 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table PA0-2 contains the approved FY 2021 budget by revenue type compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data.

Table PA0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change*		Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change
Appropriated Fund													
GENERAL FUND													
Local Funds	76,257	67,599	24,745	15,000	-9,745	-39.4		0.0	0.0	0.0	0.0	0.0	N/A
Dedicated Taxes	0	639	178,500	183,855	5,355	3.0		0.0	0.0	0.0	0.0	0.0	N/A
Special Purpose Revenue Funds	46,771	82,046	81,679	90,543	8,864	10.9		0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	123,028	150,285	284,924	289,398	4,473	1.6		0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	123,028	150,285	284,924	289,398	4,473	1.6		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 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2021 Approved Operating Budget, by Comptroller Source Group

Table PA0-3 contains the approved FY 2021 budget at the Comptroller Source Group (object class) level compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual expenditures.

Table PA0-3

(dollars in thousands)

	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Percentage Change*
Comptroller Source Group						
50 - Subsidies and Transfers	123,028	150,285	284,924	289,398	4,473	1.6
SUBTOTAL NONPERSONAL SERVICES (NPS)	123,028	150,285	284,924	289,398	4,473	1.6
GROSS FUNDS	123,028	150,285	284,924	289,398	4,473	1.6

*Percent change is based on whole dollars.

FY 2021 Approved Operating Budget and FTEs, by Division/Program and Activity

Table PA0-4 contains the approved FY 2021 budget by division/program and activity compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 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 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020
(1000) PAY-GO CAPITAL										
(1100) Pay-Go Capital	123,028	150,285	284,924	289,398	4,473	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) PAY-GO CAPITAL	123,028	150,285	284,924	289,398	4,473	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	123,028	150,285	284,924	289,398	4,473	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 2021 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 2021 approved budget.

FY 2020 Approved Budget to FY 2021 Approved Budget, by Revenue Type

Table PA0-5 itemizes the changes by revenue type between the FY 2020 approved budget and the FY 2021 approved budget. For a more comprehensive explanation of changes, please see the FY 2021 Approved Budget Changes section, which follows the table.

Table PA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2020 Approved Budget and FTE		24,745	0.0
Removal of One-Time Costs	Pay-Go Capital	-4,684	0.0
LOCAL FUNDS: FY 2021 Recurring Budget		20,061	0.0

Table PA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
Decrease: To align resources with operational spending goals	Pay-Go Capital	-61	0.0
Reduce: To align resources with operational spending goals	Pay-Go Capital	-5,000	0.0
LOCAL FUNDS: FY 2021 Mayor's Proposed Budget		15,000	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2021 District's Approved Budget		15,000	0.0
DEDICATED TAXES: FY 2020 Approved Budget and FTE		178,500	0.0
Increase: To support operational requirements	Pay-Go Capital	5,355	0.0
DEDICATED TAXES: FY 2021 Mayor's Proposed Budget		183,855	0.0
No Change		0	0.0
DEDICATED TAXES: FY 2021 District's Approved Budget		183,855	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2020 Approved Budget and FTE		81,679	0.0
Increase: To align budget with projected revenues	Multiple Programs	3,864	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2021 Mayor's Proposed Budget		85,543	0.0
Increase: For local streets projects	Pay-Go Capital	5,000	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2021 District's Approved Budget		90,543	0.0
GROSS FOR PA0 - PAY-AS-YOU-GO CAPITAL FUND		289,398	0.0

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

FY 2021 Approved Budget Changes

The Pay-As-You-Go (Paygo) Capital Fund's approved FY 2021 gross funds budget is \$289,397,561, which represents a 1.6 percent increase over its FY 2020 approved gross funds budget of \$284,924,074. The budget is comprised of \$15,000,000 in Local funds, \$183,855,000 in Dedicated Taxes, and \$90,542,561 in Special Purpose Revenue funds.

Recurring Budget

The FY 2021 budget for Paygo includes a reduction of \$4,684,348 to account for the removal of one-time funding appropriated in FY 2020 to transfer to various Paygo-funded projects.

Mayor's Proposed Budget

Increase: In Dedicated Taxes funds, the budget proposal includes an increase of \$5,355,000 to the Washington Metropolitan Area Transit Authority (WMATA) to support the District's share of WMATA's capital funding need, and in Special Purpose Revenue funds it includes an increase of \$3,863,570 transferred to the Power Line Undergrounding capital project.

Decrease: In Local funds, the Paygo Capital Fund's proposed budget includes a net decrease of \$60,735 from transfers to various Paygo-supported capital projects.

Reduce: In Local funds, the Paygo Capital Fund's proposed budget includes a net reduction of \$5,000,000 from transfers to various Paygo-supported capital projects.

District's Approved Budget

Enhance: In Special Purpose Revenue funds, the Paygo Capital Fund's approved budget reflects an enhancement of \$5,000,000 to support various local streets capital projects.

The District's approved Local and Dedicated Taxes funds Paygo capital budget of \$198,855,000 supports the following projects:

- \$183,855,000 for the District's WMATA CIP contribution;
- \$4,421,110 for the Junior Achievement Launchpad project;
- \$2,410,350 for the Theodore Hagans Cultural Center project;
- \$2,000,000 for the Municipal Labor Program Management project;
- \$1,906,000 for the Excel Academy project;
- \$1,500,000 for the Centralized Swing Space project;
- \$665,025 for the HVAC Replacement - DCPS project;
- \$432,278 for the Banneker High School Construction project at 925 Rhode Island Avenue;
- \$323,100 for the West Elementary School Modernization/Renovation project;
- \$293,528 for the Roof Repairs - DCPS project;
- \$271,680 for the Athletic Facilities project;
- \$225,855 for the Life Safety - DCPS project;
- \$222,750 for the Logan Elementary School Modernization/Renovation project;
- \$135,559 for the Major Repairs/Maintenance - DCPS project;
- \$111,765 for the ADA Compliance - DCPS project; and
- \$81,000 for the Early Action Pre-K Initiatives project.

The District's approved Special Purpose Revenue funds budget of \$90,542,561 supports the following projects:

- \$45,252,510 for various local streets transportation projects;
- \$39,238,051 for the Power Line Undergrounding project;
- \$5,600,000 for the Transportation Mitigation project; and
- \$452,000 for the Tree Planting project.