
Pay-As-You-Go Capital Fund

Table PA0-1

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
OPERATING BUDGET	\$298,930,072	\$434,610,284	\$502,925,589	\$360,995,289	-28.2
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 (Pay-Go) 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 2024 budget includes such a transfer.

The agency's FY 2024 approved budget is presented in the following tables:

FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table PA0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

Table PA0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change*	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change
GENERAL FUND												
Local Funds	33,715	102,563	203,029	118,891	-84,138	-41.4	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	86,715	153,548	121,397	63,605	-57,792	-47.6	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND												
	298,930	434,610	502,926	360,995	-141,930	-28.2	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS												
	298,930	434,610	502,926	360,995	-141,930	-28.2	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 2024 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2024 Approved Operating Budget, by Comptroller Source Group

Table PA0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

Table PA0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Percentage Change*
50 - Subsidies and Transfers	298,930	434,610	502,926	360,995	-141,930	-28.2
SUBTOTAL NONPERSONAL SERVICES (NPS)	298,930	434,610	502,926	360,995	-141,930	-28.2
GROSS FUNDS	298,930	434,610	502,926	360,995	-141,930	-28.2

*Percent change is based on whole dollars.

FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity

Table PA0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 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 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023
(1000) PAY-GO CAPITAL										
(1100) Pay-Go Capital	298,930	434,610	502,926	360,995	-141,930	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) PAY-GO CAPITAL	298,930	434,610	502,926	360,995	-141,930	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	298,930	434,610	502,926	360,995	-141,930	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 2024 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 structure changes in the FY 2024 approved budget.

FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table PA0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 Approved Budget Changes section, which follows the table.

Table PA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2023 Approved Budget and FTE		203,029	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2024 Recurring Budget		203,029	0.0
Decrease: To align budget with projected revenues	Multiple Programs	-31,027	0.0
LOCAL FUNDS: FY 2024 Mayor's Proposed Budget		172,002	0.0

Table PA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
Decrease: To align budget with projected revenues	Pay-Go Capital	-53,111	0.0
LOCAL FUNDS: FY 2024 District's Approved Budget		118,891	0.0
DEDICATED TAXES: FY 2023 Approved Budget and FTE		178,500	0.0
No Change		0	0.0
DEDICATED TAXES: FY 2024 Mayor's Proposed Budget		178,500	0.0
No Change		0	0.0
DEDICATED TAXES: FY 2024 District's Approved Budget		178,500	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2023 Approved Budget and FTE		121,397	0.0
Decrease: To align budget with projected revenues	Pay-Go Capital	-62,792	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2024 Mayor's Proposed Budget		58,605	0.0
Increase: To support operational requirements	Pay-Go Capital	5,000	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2024 District's Approved Budget		63,605	0.0
GROSS FOR PA0 - PAY-AS-YOU-GO CAPITAL FUND		360,995	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 interagency projects funded within this agency, please see Appendix J, FY 2024 Interagency Budgets, in the Executive Summary budget volume.

FY 2024 Approved Operating Budget Changes

Table PA0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

Table PA0-6

Appropriated Fund	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
Local Funds	\$203,028,676	\$118,890,518	-41.4
Dedicated Taxes	\$178,500,000	\$178,500,000	0.0
Special Purpose Revenue Funds	\$121,396,913	\$63,604,771	-47.6
GROSS FUNDS	\$502,925,589	\$360,995,289	-28.2

Mayor's Proposed Budget

Increase: In Local funds, although the budget proposal shows a net decrease, there are increases totaling \$31,417,621 in the following agencies: \$26,000,000 for projects implemented by the Deputy Mayor for Planning and Economic Development (DMPED), \$2,350,000 for projects implemented by the District Department of Transportation (DDOT), \$1,500,000 for the Anacostia River project implemented by the Department of Energy and Environment (DOEE), \$846,285 for modernization and renovation projects for D.C. Public Schools (DCPS), \$421,336 for the GPS project for Special Education Transportation (OSSE DOT), and \$300,000 for Fire and Emergency Management Services (FEMS) projects.

In Special Purpose Revenue funds, although the budget proposal shows a net decrease, there are increases totaling \$5,784,952 in the following agencies: \$5,034,952 in Local Streets Ward based projects for DDOT and \$750,000 for the Waterway Restoration for DOEE.

Decrease: In Local funds, the budget proposal includes a total net decrease of \$31,026,869. This amount includes decreases totaling \$62,444,490 in the following agencies: \$51,132,188 from Development and Rehabilitation projects for the D.C. Housing Authority (DCHA), \$2,817,470 from shelter projects for the Department of Human Services (DHS), \$4,338,912 from projects for the Department of General Services, a decrease of \$2,384,449 from the WMATA CIP Contribution, \$1,418,221 from the Benning Road Transfer Station Modernization project for the Department of Public Works (DPW), and \$353,250 from the capital improvements project for the DC State Board of Education (SBOE), partially offset by the increases above.

In Special Purpose Revenue funds, the budget proposal includes a total net decrease of \$62,792,142. This amount includes decreases totaling \$68,577,094 in the following agencies: a decrease of \$38,033,951 from the PEPCO Powerline Undergrounding project, \$19,215,546 from the Sidewalks project, \$5,713,461 from DDOT's Capital Bikeshare project, \$3,755,613 from the Streetlight Management project, \$1,388,091 from the Tree Planting project, \$470,000 from the Wetland & Stream Mitigation project, and \$432 from the Alleys project, partially offset by the increases above.

District's Approved Budget

Decrease: In Local funds, the Paygo Capital Fund's approved budget includes a net decrease of \$53,111,289 in transfers to align with projected revenues.

Increase: In Special Purpose Revenue funds, the Paygo Capital Fund's approved budget includes a net increase of \$5,000,000 in transfers to support various capital projects.

The District's approved Local and Dedicated Taxes funds Paygo capital budget of \$297,390,518 supports the following projects:

- \$178,500,000 for the Washington Metropolitan Area Transit Authority (WMATA) CIP Contribution project in dedicated taxes;
- \$35,000,000 for the Barry Farm, Park Chester, Wade Road project;
- \$24,000,000 for the 33 K Street NW project;
- \$24,000,000 for the Park Morton Redevelopment Initiative project;
- \$20,000,000 for the Fletcher Johnson project;
- \$2,000,000 for the I-295 Reconnecting Communities project;
- \$1,867,060 for the Francis-Stevens EC Modernization/Renovation project;
- \$1,500,000 for the Anacostia River Dredging project;
- \$1,319,221 for the Roof Repairs District of Columbia Public Schools (DCPS) project;
- \$1,000,000 for the Facility Condition Assessment project;
- \$917,364 for the Dorothy Heights Elementary School (ES) Modernization project;
- \$838,244 for the Office of the State Superintendent of Education - Department of Transportation (OSSE DOT) GPS project;
- \$825,391 for the Garfield Elementary School (ES) Renovation/Modernization project;

- \$778,820 for the Whitlock Elementary School (ES) Renovation/Modernization project;
- \$625,000 for the HVAC Replacement DCPS project;
- \$603,000 for the Major Repairs/Replacement DCPS project;
- \$601,088 for the Municipal Labor Program Management project;
- \$385,572 for the Deal Middle School (MS) Modernization/Renovation project;
- \$368,508 for the Old Miner ECE Modernization project;
- \$358,750 for the Stoddert Elementary School Modernization project;
- \$350,000 for the Long Bridge Pedestrian & Bicycle Connection project;
- \$310,000 for the General Improvements Department of Parks and Recreation (DPR) project;
- \$300,000 for the Fire and Emergency Medical Services (FEMS) Schedule Capital Improvements project;
- \$250,000 for the Window Replacement DCPS project;
- \$250,000 for the Athletics Facilities DCPS project;
- \$250,000 for the Trails master project;
- \$75,000 for the Playground Equipment DPR project;
- \$67,500 for the Early Action Pre-K Initiatives project; and
- \$50,000 for the Life Safety DCPS project.

The District's approved Special Purpose Revenue funds Paygo capital budget of \$63,604,771 supports the following projects:

- \$23,108,872 for the Local Streets Paving project;
- \$16,282,461 for the Powerline Undergrounding project;
- \$11,082,981 for the Streetlight Management project;
- \$5,600,000 for the Transportation Mitigation project;
- \$5,000,000 for the DC Water Cost Sharing project;
- \$750,000 for the Waterway Restoration project;
- \$748,426 for the Alleys project;
- \$452,000 for the Tree Planting project;
- \$250,000 for the Business Improvement District capital project;
- \$200,000 for the Wetland & Stream Mitigation project; and
- \$130,031 for the Sidewalks project.