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# Pay-As-You-Go Capital Fund

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**Table PA0-1**

<b>Description</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>% Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Proposed</b>	<b>from FY 2024</b>
OPERATING BUDGET	\$434,610,284	\$504,909,001	\$360,995,289	\$240,392,777	-33.4
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 proposed FY 2025 budget includes such a transfer.

The agency's FY 2025 proposed budget is presented in the following tables:

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

Table PA0-2 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 PA0-2**

(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
<b>Appropriated Fund</b>												
<b>GENERAL FUND</b>												
Local Funds	102,563	216,728	118,891	24,351	-94,540	-79.5	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	153,548	109,681	63,605	37,542	-26,063	-41.0	0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR GENERAL FUND</b>	<b>434,610</b>	<b>504,909</b>	<b>360,995</b>	<b>240,393</b>	<b>-120,603</b>	<b>-33.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>GROSS FUNDS</b>	<b>434,610</b>	<b>504,909</b>	<b>360,995</b>	<b>240,393</b>	<b>-120,603</b>	<b>-33.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>

\*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 PA0-3 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 PA0-3**

(dollars in thousands)

Account Group	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Percentage Change*
714100C - Government Subsidies and Grants	434,610	504,909	360,995	240,393	-120,603	-33.4
<b>SUBTOTAL NONPERSONNEL SERVICES (NPS)</b>	<b>434,610</b>	<b>504,909</b>	<b>360,995</b>	<b>240,393</b>	<b>-120,603</b>	<b>-33.4</b>
<b>GROSS FUNDS</b>	<b>434,610</b>	<b>504,909</b>	<b>360,995</b>	<b>240,393</b>	<b>-120,603</b>	<b>-33.4</b>

\*Percent change is based on whole dollars.

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

Table PA0-4 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 PA0-4**

(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
<b>(CO0026) CFO OPERATIONS</b>										
(C02601) Pay-As-You-Go Capital Funding	434,610	504,909	360,995	240,393	-120,603	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (CO0026) CFO OPERATIONS</b>	<b>434,610</b>	<b>504,909</b>	<b>360,995</b>	<b>240,393</b>	<b>-120,603</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL PROPOSED OPERATING BUDGET</b>	<b>434,610</b>	<b>504,909</b>	<b>360,995</b>	<b>240,393</b>	<b>-120,603</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

(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 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 2025 proposed budget.

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

Table PA0-5 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 PA0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2024 Approved Budget and FTE</b>		<b>118,891</b>	<b>0.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2025 Recurring Budget</b>		<b>118,891</b>	<b>0.0</b>
Decrease: To align budget with projected revenues	Multiple Programs	-94,540	0.0
<b>LOCAL FUNDS: FY 2025 Mayor’s Proposed Budget</b>		<b>24,351</b>	<b>0.0</b>

## Table PA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>DEDICATED TAXES: FY 2024 Approved Budget and FTE</b>		<b>178,500</b>	<b>0.0</b>
No Change		0	0.0
<b>DEDICATED TAXES: FY 2025 Mayor's Proposed Budget</b>		<b>178,500</b>	<b>0.0</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2024 Approved Budget and FTE</b>		<b>63,605</b>	<b>0.0</b>
Decrease: To align budget with projected revenues		-26,063	0.0
Multiple Programs			
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2025 Mayor's Proposed Budget</b>		<b>37,542</b>	<b>0.0</b>
<b>GROSS FOR PA0 - PAY-AS-YOU-GO CAPITAL FUND</b>		<b>240,393</b>	<b>0.0</b>

(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 PA0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

### Table PA0-6

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Local Funds	\$118,890,518	\$24,351,018	-79.5
Dedicated Taxes	\$178,500,000	\$178,500,000	0.0
Special Purpose Revenue Funds	\$63,604,771	\$37,541,759	-41.0
<b>GROSS FUNDS</b>	<b>\$360,995,289</b>	<b>\$240,392,777</b>	<b>-33.4</b>

### Mayor's Proposed Budget

**Increase:** Although the budget proposal shows a net decrease, there are increases in Local funds totaling \$20,452,930 in the following agencies: \$16,655,460 for modernization and renovation capital projects in D.C. Public Schools (DCPS); \$2,697,470 in the Department of General Services (DGS) which includes \$1,447,473 for the Municipal Labor Program project, \$750,000 for the Oak Hill Campus project and \$500,000 for the Facility Condition Assessment project; \$600,000 for the SBOE Renovations and Upgrades project for the D.C. State Board of Education (SBOE) and \$500,000 for general renovation projects in the D.C. Department of Corrections (DOC).

In Special Purpose Revenue funds, although the budget proposal shows a net decrease, there are increases totaling \$24,656,920 across the following agencies: \$12,906,920 for District Department of Transportation's (DDOT's) Streetlight Management project and \$11,750,000 for the Hazardous Material Remediation project in the Department of Energy and Environment (DOEE).

**Decrease:** In Local funds, the budget proposal reflects a total net decrease of \$94,539,501. This amount includes decreases totaling \$114,992,430 in the following agencies: \$103,000,000 from development projects within the Deputy Mayor for Planning and Economic Development (DMPED), \$6,669,186 from DCPS renovation projects, \$2,600,000 from the DDOT reconnecting communities and the pedestrian and bicycle trails projects, \$1,500,000 from DOEE within the Anacostia River Dredging project, \$838,240 from the Office of the Superintendent of Education Special Education Transportation (SET), \$385,000 decline from Department of Parts and Recreation (DPR) within general improvements and playground equipment projects.

In Special Purpose Revenue funds, the budget proposal includes a net decrease of \$26,063,012. This amount includes decreases totaling \$50,719,932 in the following agencies: a decrease of \$50,519,932 within DDOT projects including a \$23,108,872 decrease in the Local Street Paving project, \$16,282,461 from the Powerline Undergrounding project, \$10,000,142 from the Streetlight Management projects, \$748,426 from the Alleys project, \$250,000 from the Business Improvement Development project, and \$130,031 from its Sidewalks project. Within the DOEE, there was a decrease of \$200,000 from the Wetland & Stream Mitigation project.

