

G

Financing and Other

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Debt Service

Repayment of Loans and Interest (DS0)

Short-Term Borrowings (ZA0)

Certificates of Participation (CP0)

Debt Service - Issuance Costs (ZB0)

Schools Modernization Fund (SM0)

Repayment of Revenue Bonds (DT0)

| Description | FY 2009 Actual | FY 2010 Approved | FY 2011 Proposed | % Change from FY 2010 |
|--------------------------------------|----------------------|----------------------|----------------------|-----------------------------|
| Repayment of Loans and Interest (DS) | \$438,382,979 | \$472,061,471 | \$410,908,816 | -13.3 |
| Short-Term Borrowings (ZA) | \$4,538,365 | \$9,000,000 | \$9,000,000 | N/A |
| Certificates of Participation (CP) | \$32,270,300 | \$32,284,610 | \$33,044,575 | 2.4 |
| Debt Service - Issuance Costs (ZB) | \$4,381,883 | \$15,000,000 | \$15,000,000 | N/A |
| Schools Modernization Fund (SM) | \$8,613,162 | \$8,611,763 | \$8,612,963 | N/A |
| Repayment of Revenue Bonds (DT) | \$2,143,600 | \$4,861,200 | \$7,574,225 | 55.8 |
| Total Operating Budget | \$490,330,290 | \$541,819,044 | \$484,140,579 | -10.6 |

The mission of Debt Service administration is to finance the District's capital and cash flow needs as well as minimize costs associated with such financing, exercise fiscally responsible debt management practices, and make timely payment of all principal and interest.

Timely debt service payments are necessary to satisfy the District's commitments to its investors (bondholders and financial institutions) and maintain a good credit standing in the financial markets. Under the District of Columbia Home Rule Act, the District may issue debt to finance capital projects or seasonal cash needs, subject to certain limitations. Specifically, no long-term (general obligation) debt may be issued that would cause the highest future year debt service cost to exceed 17 percent of the projected general fund revenue of the fiscal year in which the debt is issued. The District has legislated a self-imposed cap of 12 percent for tax-supported debt service as a percentage of the total general fund expenditures and transfers. No short-term (general obligation) debt

may be issued in an amount that would cause total outstanding short-term debt to exceed 20 percent of the projected revenue of the fiscal year in which the debt is issued. Short-term debt must be repaid by the end of the fiscal year in which it is issued. The District's total outstanding long-term debt for G.O. Bonds as of September 30, 2009, was \$3.767 billion. The District issued \$500 million of short-term debt in FY 2010, which will be repaid by September 30, 2010. Appropriations are budgeted from Local funds in amounts sufficient to meet the required payments for the various types of debt service.

The agency's FY 2011 proposed budget is presented in the following tables:

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table DS0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides the FY 2008 and FY 2009 actual expenditures.

Table DS0-1
(dollars in thousands)

Repayment of Loans and Interest

| Appropriated Fund | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|-------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| General Fund | | | | | | |
| Local Funds | 420,827 | 431,706 | 463,796 | 401,905 | -61,892 | -13.3 |
| Dedicated Taxes | 0 | 3,580 | 4,800 | 4,800 | 0 | 0.0 |
| Special Purpose Revenue Funds | 0 | 3,097 | 3,465 | 4,204 | 739 | 21.3 |
| Total for General Fund | 420,827 | 438,383 | 472,061 | 410,909 | -61,153 | -13.0 |
| Gross Funds | 420,827 | 438,383 | 472,061 | 410,909 | -61,153 | -13.0 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table ZA0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table ZA0-1
(dollars in thousands)

Repayment of Interest on Short-Term Borrowing

| Appropriated Fund | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|-------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| General Fund | | | | | | |
| Local Funds | 7,849 | 4,538 | 9,000 | 9,000 | 0 | 0.0 |
| Total for General Fund | 7,849 | 4,538 | 9,000 | 9,000 | 0 | 0.0 |
| Gross Funds | 7,849 | 4,538 | 9,000 | 9,000 | 0 | 0.0 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table CP0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table CP0-1

(dollars in thousands)

Certificates of Participation

| Appropriated Fund | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|-------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| General Fund | | | | | | |
| Local Funds | 30,664 | 32,270 | 32,285 | 33,045 | 760 | 2.4 |
| Total for General Fund | 30,664 | 32,270 | 32,285 | 33,045 | 760 | 2.4 |
| Gross Funds | 30,664 | 32,270 | 32,285 | 33,045 | 760 | 2.4 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table ZB0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table ZB0-1

(dollars in thousands)

Debt Service - Issuance Costs

| Appropriated Fund | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|-------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| General Fund | | | | | | |
| Local Funds | 16,216 | 4,382 | 15,000 | 15,000 | 0 | 0.0 |
| Total for General Fund | 16,216 | 4,382 | 15,000 | 15,000 | 0 | 0.0 |
| Gross Funds | 16,216 | 4,382 | 15,000 | 15,000 | 0 | 0.0 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table SM0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table SM0-1
(dollars in thousands)

Schools Modernization Fund

| Appropriated Fund | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|-------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| General Fund | | | | | | |
| Local Funds | 4,716 | 8,613 | 8,612 | 8,613 | 1 | 0.0 |
| Total for General Fund | 4,716 | 8,613 | 8,612 | 8,613 | 1 | 0.0 |
| Gross Funds | 4,716 | 8,613 | 8,612 | 8,613 | 1 | 0.0 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table DT0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table DT0-1
(dollars in thousands)

Repayment of Revenue Bonds

| Appropriated Fund | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|-------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| General Fund | | | | | | |
| Local Funds | 2,512 | 0 | 0 | 0 | 0 | N/A |
| Dedicated Taxes | 0 | 2,144 | 4,861 | 7,574 | 2,713 | 55.8 |
| Total for General Fund | 2,512 | 2,144 | 4,861 | 7,574 | 2,713 | 55.8 |
| Gross Funds | 2,512 | 2,144 | 4,861 | 7,574 | 2,713 | 55.8 |

*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 **Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table DS0-2 contains the proposed FY 2011 budget at the Comptroller Source group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual

Table DS0-2
(dollars in thousands)

| Repayment of Loans and Interest | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|--|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| Comptroller Source Group | | | | | | |
| 80 - Debt Service | 420,827 | 438,383 | 472,061 | 410,909 | -61,153 | -13.0 |
| Subtotal Nonpersonal Services (NPS) | 420,827 | 438,383 | 472,061 | 410,909 | -61,153 | -13.0 |
| Gross Funds | 420,827 | 438,383 | 472,061 | 410,909 | -61,153 | -13.0 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table ZA0-2 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table ZA0-2
(dollars in thousands)

Repayment of Interest on Short-Term Borrowing

| | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|--|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| Comptroller Source Group | | | | | | |
| 80 Debt Service | 7,849 | 4,538 | 9,000 | 9,000 | 0 | 0.0 |
| Subtotal Nonpersonal Services (NPS) | 7,849 | 4,538 | 9,000 | 9,000 | 0 | 0.0 |
| Gross Funds | 7,849 | 4,538 | 9,000 | 9,000 | 0 | 0.0 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table CP0-2 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table CP0-2
(dollars in thousands)

Certificates of Participation

| Comptroller Source Group | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|--|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| 80 - Debt Service | 30,664 | 32,270 | 32,285 | 33,045 | 760 | 2.4 |
| Subtotal Nonpersonal Services (NPS) | 30,664 | 32,270 | 32,285 | 33,045 | 760 | 2.4 |
| Gross Funds | 30,664 | 32,270 | 32,285 | 33,045 | 760 | 2.4 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table ZB0-2 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table ZB0-2
(dollars in thousands)

Debt Service - Issuance Costs

| Comptroller Source Group | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|--|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| 80 - Debt Service | 16,397 | 4,382 | 15,000 | 15,000 | 0 | 0.0 |
| 83 - Debt Service Principal Refunded-GAAP | -181 | 0 | 0 | 0 | 0 | 0 |
| Subtotal Nonpersonal Services (NPS) | 16,216 | 4,382 | 15,000 | 15,000 | 0 | 0.0 |
| Gross Funds | 16,216 | 4,382 | 15,000 | 15,000 | 0 | 0.0 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table SM0-2 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table SM0-2

(dollars in thousands)

Schools Modernization Fund

| | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|--|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| Comptroller Source Group | | | | | | |
| 80 - Debt Service | 4,716 | 8,613 | 8,612 | 8,613 | 1 | 0.0 |
| Subtotal Nonpersonal Services (NPS) | 4,716 | 8,613 | 8,612 | 8,613 | 1 | 0.0 |
| Gross Funds | 4,716 | 8,613 | 8,612 | 8,613 | 1 | 0.0 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table DT0-2 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table DT0-2

(dollars in thousands)

Repayment of Revenue Bonds

| | Actual FY 2008 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Percent Change* |
|--|-------------------|-------------------|---------------------|---------------------|---------------------------|--------------------|
| Comptroller Source Group | | | | | | |
| 80 - Debt Service | 2,512 | 2,144 | 4,861 | 7,574 | 2,713 | 55.8 |
| Subtotal Nonpersonal Services (NPS) | 2,512 | 2,144 | 4,861 | 7,574 | 2,713 | 55.8 |
| Gross Funds | 2,512 | 2,144 | 4,861 | 7,574 | 2,713 | 55.8 |

*Percent Change is based on whole dollars.

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table DS0-3 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table DS0-3 Repayment of Loans and Interest

(dollars in thousands)

| Program/Activity | Dollars in Thousands | | | | Full-Time Equivalents | | | |
|--|----------------------|---------------------|---------------------|---------------------------|-----------------------|---------------------|---------------------|---------------------------|
| | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 |
| (1000) Repayment of Loans and Interest | | | | | | | | |
| (1100) Repayment of Loans and Interest | 438,383 | 472,061 | 410,909 | -61,153 | 0.0 | 0.0 | 0.0 | 0.0 |
| Subtotal (1000) Repayment of Loans and Interest | 438,383 | 472,061 | 410,909 | -61,153 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Proposed Operating Budget | 438,383 | 472,061 | 410,909 | -61,153 | 0.0 | 0.0 | 0.0 | 0.0 |

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

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table ZA0-3 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table ZA0-3 Repayment of Interest on Short-Term Borrowing

(dollars in thousands)

| Program/Activity | Dollars in Thousands | | | | Full-Time Equivalents | | | |
|--|----------------------|---------------------|---------------------|---------------------------|-----------------------|---------------------|---------------------|---------------------------|
| | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 |
| (1000) Short-Term Borrowings | | | | | | | | |
| (1100) Short-Term Borrowings | 4,538 | 9,000 | 9,000 | 0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Subtotal (1000) Short-Term Borrowings | 4,538 | 9,000 | 9,000 | 0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Proposed Operating Budget | 4,538 | 9,000 | 9,000 | 0 | 0.0 | 0.0 | 0.0 | 0.0 |

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

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table CP0-3 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table CP0-3 Certificates of Participation

(dollars in thousands)

| Program/Activity | Dollars in Thousands | | | | Full-Time Equivalents | | | |
|---|----------------------|---------------------|---------------------|---------------------------|-----------------------|---------------------|---------------------|---------------------------|
| | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 |
| (1000) Certificate of Participation | | | | | | | | |
| (1100) Certificate of Participation | 32,270 | 32,285 | 33,045 | 760 | 0.0 | 0.0 | 0.0 | 0.0 |
| Subtotal (1000) Certificate of Participation | 32,270 | 32,285 | 33,045 | 760 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Proposed Operating Budget | 32,270 | 32,285 | 33,045 | 760 | 0.0 | 0.0 | 0.0 | 0.0 |

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

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table ZB0-3 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table ZB0-3 Debt Service - Issuance Costs

(dollars in thousands)

| Program/Activity | Dollars in Thousands | | | | Full-Time Equivalents | | | |
|--|----------------------|---------------------|---------------------|---------------------------|-----------------------|---------------------|---------------------|---------------------------|
| | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 |
| (1000) Debt Service - Issuance Costs | | | | | | | | |
| (1100) Debt Service - Issuance Costs | 4,382 | 15,000 | 15,000 | 0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Subtotal (1000) Debt Service - Issuance Costs | 4,382 | 15,000 | 15,000 | 0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Proposed Operating Budget | 4,382 | 15,000 | 15,000 | 0 | 0.0 | 0.0 | 0.0 | 0.0 |

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

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table SM0-3 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table SM0-3 Schools Modernization Fund

(dollars in thousands)

| Program/Activity | Dollars in Thousands | | | | Full-Time Equivalents | | | |
|---|----------------------|---------------------|---------------------|---------------------------|-----------------------|---------------------|---------------------|---------------------------|
| | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 |
| (1000) Schools Modernization Fund | | | | | | | | |
| (1100) Schools Modernization Fund | 8,613 | 8,612 | 8,613 | 1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Subtotal (1000) Schools Modernization Fund | 8,613 | 8,612 | 8,613 | 1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Proposed Operating Budget | 8,613 | 8,612 | 8,613 | 1 | 0.0 | 0.0 | 0.0 | 0.0 |

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

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table DT0-3 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table DT0-3 Repayment of Revenue Bonds

(dollars in thousands)

| Program/Activity | Dollars in Thousands | | | | Full-Time Equivalents | | | |
|---|----------------------|---------------------|---------------------|---------------------------|-----------------------|---------------------|---------------------|---------------------------|
| | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 | Actual FY 2009 | Approved FY 2010 | Proposed FY 2011 | Change from FY 2010 |
| (1000) Repayment of Revenue Bonds | | | | | | | | |
| (1100) Repayment of Revenue Bonds | 2,144 | 4,861 | 7,574 | 2,713 | 0.0 | 0.0 | 0.0 | 0.0 |
| Subtotal (1000) Repayment of Revenue Bonds | 2,144 | 4,861 | 7,574 | 2,713 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Proposed Operating Budget | 2,144 | 4,861 | 7,574 | 2,713 | 0.0 | 0.0 | 0.0 | 0.00 |

(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 2011 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2011 Proposed Budget Change

The total Gross funds budget for FY 2011 decreased by \$57,678,465 across all six debt service agencies. The net Local funds proposed budget decreased by \$61,130,490, the Dedicated Taxes proposed budget

increased by \$2,713,025, and the Special Purpose Revenue proposed budget increased by \$739,000. These changes were the result of adjustments to debt service payments.

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table DS0-4 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table DS0-4

(dollars in thousands)

| | PROGRAM | BUDGET | FTE |
|--|---------------------------------|----------------|------------|
| LOCAL FUNDS: FY 2010 Approved Budget and FTE | | 463,796 | 0.0 |
| Cost Decrease: To reflect decreased in cost of debt service to align with planned borrowing in FY 2011 | Repayment of Loans and Interest | -61,892 | 0.0 |
| LOCAL FUNDS: FY 2011 Proposed Budget and FTE | | 401,904 | 0.0 |
| DEDICATED TAXES: FY 2010 Approved Budget and FTE | | 4,800 | 0.0 |
| No Change: Maintain FY 2010 funding | | 0 | 0.0 |
| DEDICATED TAXES: FY 2011 Proposed Budget and FTE | | 4,800 | 0.0 |
| SPECIAL PURPOSE REVENUE FUNDS: FY 2010 Approved Budget and FTE | | 3,465 | 0 |
| Cost Increase: To reflect increased in cost of debt service to align with planned borrowing in FY 2011 | Repayment of Loans and Interest | 739 | 0 |
| SPECIAL PURPOSE REVENUE FUNDS: FY 2011 Proposed Budget and FTE | | 4,204 | 0 |
| Gross for DS0 - Repayment of Loans and Interest | | 410,909 | 0 |

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table ZA0-4 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table ZA0-4

(dollars in thousands)

| | PROGRAM | BUDGET | FTE |
|--|---------|--------------|----------|
| LOCAL FUNDS: FY 2010 Approved Budget and FTE | | 9,000 | 0 |
| No Change: Maintain FY 2010 funding | | 0 | 0 |
| LOCAL FUNDS: FY 2011 Proposed Budget and FTE | | 9,000 | 0 |
| Gross for ZA0 - Repayment of Interest on Short Term Borrowing | | 9,000 | 0 |

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table CP0-4 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table CP0-4

(dollars in thousands)

| | PROGRAM | BUDGET | FTE |
|---|------------------------------|---------------|----------|
| LOCAL FUNDS: FY 2010 Approved Budget and FTE | | 32,285 | 0 |
| Cost Increase: Cost of Debt Service | Certificate of Participation | 760 | 0 |
| LOCAL FUNDS: FY 2011 Proposed Budget and FTE | | 33,045 | 0 |
| Gross for CP0 - Certificate of Participation | | 33,045 | 0 |

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table ZB0-4 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table ZB0-4

(dollars in thousands)

| | PROGRAM | BUDGET | FTE |
|--|---------|---------------|----------|
| LOCAL FUNDS: FY 2010 Approved Budget and FTE | | 15,000 | 0 |
| No Change: Maintain FY 2010 funding | | 0 | 0 |
| LOCAL FUNDS: FY 2011 Proposed Budget and FTE | | 15,000 | 0 |
| Gross for ZB0 - Debt Service - Issuance Costs | | 15,000 | 0 |

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table SM0-4 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table SM0-4

(dollars in thousands)

| | PROGRAM | BUDGET | FTE |
|---|----------------------------|--------------|----------|
| LOCAL FUNDS: FY 2010 Approved Budget and FTE | | 8,612 | 0 |
| Cost Increase: Debt Service | Schools Modernization Fund | 1 | 0 |
| LOCAL FUNDS: FY 2011 Proposed Budget and FTE | | 8,613 | 0 |
| Gross for SM0 - Schools Modernization Fund | | 8,613 | 0 |

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table DT0-4 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table DT0-4

(dollars in thousands)

| | PROGRAM | BUDGET | FTE |
|---|----------------------------|--------------|----------|
| DEDICATED TAXES: FY 2010 Approved Budget and FTE | | 4,861 | 0 |
| Cost Increase: Debt Service | Repayment of Revenue Bonds | 2,713 | 0 |
| DEDICATED TAXES: FY 2011 Proposed Budget and FTE | | 7,574 | 0 |
| Gross for DT0 - Repayment of Revenue Bonds | | 7,574 | 0 |

