

## Arlington School District No.016

F-195F

## ENROLLMENT AND STAFF COUNTS

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	357.00	362.00	367.00	372.00
2. Grade 1	359.00	382.00	388.00	393.00
3. Grade 2	347.00	367.00	392.00	396.00
4. Grade 3	404.00	372.00	391.00	419.00
5. Grade 4	375.00	407.00	380.00	395.00
6. Grade 5	428.00	379.00	416.00	385.00
7. Grade 6	415.00	448.00	402.00	436.00
8. Grade 7	394.00	417.00	455.00	399.00
9. Grade 8	394.00	397.00	421.00	460.00
10. Grade 9	412.00	410.00	420.00	439.00
11. Grade 10	458.00	441.00	438.00	446.00
12. Grade 11 (excluding Running Start)	414.00	410.00	384.00	394.00
13. Grade 12 (excluding Running Start)	409.00	374.00	365.00	346.00
14. SUBTOTAL	5,166.00	5,166.00	5,219.00	5,280.00
15. Running Start	59.00	59.00	59.00	59.00
16. Dropout Reengagement Enrollment	55.00	55.00	55.00	55.00
17. ALE Enrollment	215.00	215.00	215.00	215.00
18. TOTAL K-12	5,495.00	5,495.00	5,548.00	5,609.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	356.248	356.248	356.248	356.248
2. General Fund FTE Classified Employees /4	214.878	214.878	214.878	214.878

## Arlington School District No.016

F-195F

## SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	11,704,831	13,636,803	13,977,539	14,329,906
2000   Local Nontax Support	1,730,347	1,850,000	1,960,000	2,095,000
3000   State, General Purpose	61,187,866	63,206,208	65,511,633	67,551,887
4000   State, Special Purpose	19,764,441	19,558,608	20,190,810	20,740,316
5000   Federal, General Purpose	14,000	14,000	14,000	14,000
6000   Federal, Special Purpose	4,347,735	4,200,000	4,205,000	4,210,000
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	1,685,680	1,710,000	1,710,000	1,710,000
9000   Other Financing Sources	5,033,870	5,010,000	5,010,000	5,010,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	105,468,770	109,185,619	112,578,982	115,661,109
EXPENDITURES				
00   Regular Instruction	53,886,082	56,099,589	58,008,610	59,932,674
10   Federal Special Purpose Funding	153,721	0	0	0
20   Special Education Instruction	16,155,524	16,819,153	17,391,495	17,968,346
30   Vocational Education Instruction	4,253,798	4,428,534	4,579,233	4,731,119
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	4,150,326	4,320,811	4,467,845	4,616,037
70   Other Instructional Programs	6,621,353	6,893,342	7,127,916	7,364,339
80   Community Services	857,946	1,053,224	1,089,064	1,125,187
90   Support Services	17,902,754	18,638,155	19,272,396	19,911,634
B. TOTAL EXPENDITURES	103,981,504	108,252,808	111,936,559	115,649,336
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,487,266	932,811	642,423	11,773
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

## Arlington School District No.016

F-195F

## SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	-6,918,000	-5,604,193	-5,022,923	-4,680,500
G.L.891 Unassigned to Minimum Fund Balance Policy	8,075,000	8,248,459	8,600,000	8,900,000
F. TOTAL BEGINNING FUND BALANCE	1,157,000	2,644,266	3,577,077	4,219,500
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

Arlington School District No.016

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	-5,604,192	-5,022,923	-4,680,500	-4,968,727
G.L.891 Unassigned to Minimum Fund Balance Policy	8,248,459	8,600,000	8,900,000	9,200,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,644,266	3,577,077	4,219,500	4,231,273

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

## Arlington School District No.016

F-195F

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES				
100   General Student Body	375,700	415,000	420,000	420,000
200   Athletics	346,940	300,000	305,000	305,000
300   Classes	65,800	75,000	80,000	80,000
400   Clubs	336,970	465,000	470,000	470,000
600   Private Moneys	10,620	30,000	30,000	30,000
A. TOTAL REVENUES	1,136,030	1,285,000	1,305,000	1,305,000
EXPENDITURES				
100   General Student Body	318,970	360,000	365,000	365,000
200   Athletics	447,844	355,000	360,000	360,000
300   Classes	74,270	75,000	80,000	80,000
400   Clubs	411,523	465,000	470,000	470,000
600   Private Moneys	11,770	30,000	30,000	30,000
B. TOTAL EXPENDITURES	1,264,377	1,285,000	1,305,000	1,305,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-128,347	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	865,000	736,653	736,653	736,653
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	865,000	736,653	736,653	736,653
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	736,653	736,653	736,653	736,653
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Arlington School District No.016

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	736,653	736,653	736,653	736,653

## Arlington School District No.016

F-195F

## SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	0	0	0	0
3000   State, General Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
9000   Other Financing Sources	4,764,163	115,836	115,780	115,723
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,764,163	115,836	115,780	115,723
EXPENDITURES				
Matured Bond Expenditures	4,674,393	92,495	95,704	99,026
Interest on Bonds	89,770	23,341	20,076	16,697
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	5,000	5,000	5,000	5,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	4,769,163	120,836	120,780	120,723
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	-5,000	-5,000	-5,000	-5,000
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,103,378	1,098,378	1,093,378	1,088,378
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,103,378	1,098,378	1,093,378	1,088,378
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Arlington School District No.016

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830    Restricted for Debt Service	1,098,378	1,093,378	1,088,378	1,083,378
G.L.835    Restricted for Arbitrage Rebate	0	0	0	0
G.L.870    Committed to Other Purposes	0	0	0	0
G.L.889    Assigned to Fund Purposes	0	0	0	0
G.L.890    Unassigned Fund Balance	0	0	0	0
H.    TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,098,378	1,093,378	1,088,378	1,083,378

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## Arlington School District No.016

F-195F

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	6,462,487	6,417,363	6,577,478	6,742,110
2000   Local Nontax Support	270,000	270,000	270,000	270,000
3000   State, General Purpose	50,000	50,000	50,000	50,000
4000   State, Special Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	0	0	0	0
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,782,487	6,737,363	6,897,478	7,062,110
EXPENDITURES				
10   Sites	200,000	0	0	0
20   Buildings	3,723,400	6,700,000	6,800,000	7,000,000
30   Equipment	40,000	0	0	0
40   Energy	0	0	0	0
50   Sales and Lease Expenditures	0	0	0	0
60   Bond Issuance Expenditures	0	0	0	0
90   Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	3,963,400	6,700,000	6,800,000	7,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	4,672,143	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,853,055	37,363	97,478	62,110
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

## Arlington School District No.016

F-195F

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	1,673,000	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	200,000	19,944	57,307	154,785
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,873,000	19,944	57,307	154,785
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	19,944	57,307	154,785	216,895
G.L.890 Unassigned Fund Balance	0	0	0	0

Arlington School District No.016

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	19,944	57,307	154,785	216,895

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## Arlington School District No.016

F-195F

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100   Local Property Tax	0	0	0	0
1300   Sale of Tax Title Property	0	0	0	0
1400   Local in lieu of Taxes	0	0	0	0
1500   Timber Excise Tax	0	0	0	0
1600   County-Administered Forests	0	0	0	0
1900   Other Local Taxes	0	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300   Investment Earnings	55,000	15,000	15,000	15,000
2500   Gifts and Donations	0	0	0	0
2600   Fines and Damages	0	0	0	0
2700   Rentals and Leases	0	0	0	0
2800   Insurance Recoveries	0	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0	0
3600   State Forests	0	0	0	0
4100   Special Purpose-Unassigned	0	0	0	0
4300   Other State Agencies-Unassigned	0	0	0	0
4499   Transportation Reimbursement Depreciation	477,817	537,837	654,691	451,988
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0	0
5400   Federal in lieu of Taxes	0	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0	0
6200   Direct Special Purpose Grants	0	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100   Governmental Entities	0	0	0	0
8500   NonFederal ESD	0	0	0	0
9100   Sale of Bonds	0	0	0	0
9300   Sale of Equipment	0	0	0	0

## Arlington School District No.016

F-195F

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
9400   Compensated Loss of Fixed Assets	0	0	0	0
9500   Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	532,817	552,837	669,691	466,988
EXPENDITURES				
33 Transportation Equipment Purchases	2,175,000	435,000	550,000	350,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	2,175,000	435,000	550,000	350,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	115,890	115,836	115,780	115,723
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-1,758,073	2,001	3,911	1,265
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,778,520	20,447	22,448	26,359
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,778,520	20,447	22,448	26,359
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	20,447	22,448	26,359	27,624

Arlington School District No.016

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830    Restricted for Debt Service	0	0	0	0
G.L.835    Restricted for Arbitrage Rebate	0	0	0	0
G.L.850    Restricted for Uninsured Risks	0	0	0	0
G.L.870    Committed to Other Purposes	0	0	0	0
G.L.889    Assigned to Fund Purposes	0	0	0	0
G.L.890    Unassigned Fund Balance	0	0	0	0
J.    TOTAL ENDING FUND BALANCE (G+H, +OR-I)    4/	20,447	22,448	26,359	27,624

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.