

North Kitsap School District No.400

F-195F

ENROLLMENT AND STAFF COUNTS

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	507.56	432.00	426.00	415.00
2. Grade 1	383.40	507.56	432.00	426.00
3. Grade 2	375.91	383.40	507.56	432.00
4. Grade 3	373.90	375.91	383.40	507.56
5. Grade 4	374.86	373.90	375.91	383.40
6. Grade 5	421.59	374.86	373.90	375.91
7. Grade 6	391.14	421.59	374.86	373.90
8. Grade 7	397.43	391.14	421.59	374.86
9. Grade 8	398.31	397.43	391.14	421.59
10. Grade 9	399.09	398.31	397.43	391.14
11. Grade 10	430.12	399.09	398.31	397.43
12. Grade 11 (excluding Running Start)	314.72	365.60	339.20	338.60
13. Grade 12 (excluding Running Start)	311.90	314.72	365.60	339.20
14. SUBTOTAL	5,079.93	5,135.51	5,186.90	5,176.59
15. Running Start	227.06	220.00	220.00	220.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	237.24	230.00	230.00	230.00
18. TOTAL K-12	5,544.23	5,585.51	5,636.90	5,626.59
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	404.301	399.756	389.756	389.756
2. General Fund FTE Classified Employees /4	270.124	283.636	283.636	283.636

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SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	12,920,492	14,594,927	15,026,775	15,576,261
2000 Local Nontax Support	1,216,420	1,240,748	1,260,600	1,282,030
3000 State, General Purpose	54,502,227	55,592,272	56,481,748	57,441,938
4000 State, Special Purpose	13,723,409	13,997,877	14,221,843	14,463,614
5000 Federal, General Purpose	1,602,000	1,634,040	1,660,185	1,688,408
6000 Federal, Special Purpose	10,323,475	10,529,945	8,298,424	8,439,497
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	350,000	350,000	350,000	350,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	94,638,023	97,939,809	97,299,575	99,241,748
EXPENDITURES				
00 Regular Instruction	50,390,339	51,654,657	52,481,132	53,373,311
10 Federal Special Purpose Funding	1,786,169	1,781,523	0	0
20 Special Education Instruction	14,247,814	14,340,684	14,570,135	14,817,827
30 Vocational Education Instruction	3,742,424	3,725,822	3,785,435	3,849,787
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,383,116	3,671,543	3,730,288	3,793,703
70 Other Instructional Programs	3,181,633	3,193,619	3,244,717	3,299,877
80 Community Services	773,307	723,965	735,548	748,052
90 Support Services	21,820,311	21,781,347	22,129,849	22,506,056
B. TOTAL EXPENDITURES	99,325,113	100,873,160	100,677,104	102,388,613
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)	-4,687,089	-2,933,351	-3,377,529	-3,146,865
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

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SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	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	280,000	280,000	280,000	280,000
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.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	500,000	500,000	500,000	500,000
G.L.890 Unassigned Fund Balance	8,790,000	4,106,124	1,052,162	-2,445,173
G.L.891 Unassigned to Minimum Fund Balance Policy	6,930,000	6,926,786	7,047,397	7,167,203
F. TOTAL BEGINNING FUND BALANCE	16,500,000	11,812,910	8,879,559	5,502,030
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.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	280,000	280,000	280,000	280,000
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.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.888 Assigned to Other Purposes	500,000	500,000	500,000	500,000
G.L.890 Unassigned Fund Balance	4,102,910	2,923,195	-574,140	-3,721,005
G.L.891 Unassigned to Minimum Fund Balance Policy	6,930,000	7,047,397	7,167,203	7,167,203
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	11,812,910	8,879,559	5,502,030	2,355,165

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.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES				
100 General Student Body	295,890	301,808	306,637	311,850
200 Athletics	249,005	253,985	258,049	262,436
300 Classes	17,575	17,927	18,214	18,524
400 Clubs	291,839	297,676	302,439	307,580
600 Private Moneys	21,600	22,032	22,385	22,766
A. TOTAL REVENUES	875,909	893,428	907,724	923,156
EXPENDITURES				
100 General Student Body	295,748	295,748	295,748	295,748
200 Athletics	342,240	342,240	342,240	342,240
300 Classes	17,900	17,900	17,900	17,900
400 Clubs	332,659	332,659	332,659	332,659
600 Private Moneys	25,288	25,288	25,288	25,288
B. TOTAL EXPENDITURES	1,013,835	1,013,835	1,013,835	1,013,835
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-137,926	-120,407	-106,111	-90,679
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	485,916	347,990	227,583	121,472
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	485,916	347,990	227,583	121,472
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	347,990	227,583	121,472	30,793
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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/	347,990	227,583	121,472	30,793

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	100	100	100	100
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	100	100	100	100
EXPENDITURES				
Matured Bond Expenditures	0	0	0	0
Interest on Bonds	0	0	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	0	0	0	0
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) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	100	100	100	100
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	25,660	25,760	25,860	25,960
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	25,660	25,760	25,860	25,960
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	27,760	25,860	25,960	26,060
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	-2,000	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	25,760	25,860	25,960	26,060

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	14,503,110	11,871,000	13,225,000	6,106,000
2000 Local Nontax Support	1,135,000	0	0	0
3000 State, General Purpose	0	0	0	0
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	15,638,110	11,871,000	13,225,000	6,106,000
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	17,192,142	12,000,000	13,000,000	6,000,000
30 Equipment	0	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	17,192,142	12,000,000	13,000,000	6,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	350,000	350,000	350,000	350,000
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)	-1,904,032	-479,000	-125,000	-244,000
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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
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.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	3,000,000	967,968	488,968	363,968
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	72,000	100,000	100,000	100,000
G.L.867 Restricted from Mitigation Fee Proceeds	975,000	1,075,000	1,075,000	1,075,000
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	837,000	837,000	837,000	837,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,884,000	2,979,968	2,500,968	2,375,968
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	519,768	440,768	315,768	71,768
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	1,072,000	100,000	100,000	100,000
G.L.867 Restricted from Mitigation Fee Proceeds	1,075,000	1,075,000	1,075,000	1,075,000
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	313,200	885,200	885,200	885,200

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,979,968	2,500,968	2,375,968	2,131,968

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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	7,000	7,000	7,000	7,000
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	440,000	440,000	440,000	440,000
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	16,000	16,000	16,000	16,000

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	463,000	463,000	463,000	463,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	368,000	450,000	460,000	470,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	368,000	450,000	460,000	470,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
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)	95,000	13,000	3,000	-7,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,957,000	2,052,000	2,065,000	2,068,000
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	1,957,000	2,052,000	2,065,000	2,068,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,052,000	2,065,000	2,068,000	2,061,000

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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/	2,052,000	2,065,000	2,068,000	2,061,000

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.