

Lake Stevens School District No.004

F-195F

ENROLLMENT AND STAFF COUNTS

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	705.40	712.45	719.58	726.77
2. Grade 1	705.40	712.45	719.58	726.77
3. Grade 2	693.50	700.44	707.44	714.51
4. Grade 3	656.40	662.96	669.59	676.29
5. Grade 4	671.60	678.32	685.10	691.95
6. Grade 5	702.80	709.83	716.93	724.10
7. Grade 6	731.60	738.92	746.31	753.77
8. Grade 7	737.00	744.37	751.81	759.33
9. Grade 8	649.00	655.49	662.04	668.67
10. Grade 9	726.00	733.26	740.59	748.00
11. Grade 10	676.00	682.76	689.59	696.48
12. Grade 11 (excluding Running Start)	554.00	559.54	565.14	570.79
13. Grade 12 (excluding Running Start)	484.00	488.84	493.73	498.67
14. SUBTOTAL	8,692.70	8,779.63	8,867.43	8,956.10
15. Running Start	105.00	106.05	107.11	108.18
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	58.50	59.09	59.68	60.27
18. TOTAL K-12	8,856.20	8,944.77	9,034.22	9,124.55
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	593.195	582.549	582.549	582.549
2. General Fund FTE Classified Employees /4	350.075	350.075	350.075	350.075

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SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	10,217,566	11,847,336	13,624,460	15,641,391
2000 Local Nontax Support	2,558,179	2,048,390	2,048,390	2,048,390
3000 State, General Purpose	92,558,151	94,393,875	95,376,100	95,384,384
4000 State, Special Purpose	23,068,376	24,392,599	24,411,780	24,486,490
5000 Federal, General Purpose	5,000	5,000	5,000	5,000
6000 Federal, Special Purpose	4,123,517	4,123,517	4,123,517	4,123,517
7000 Revenues from Other School Districts	1,652,500	1,652,500	1,652,500	1,652,500
8000 Revenues from Other Entities	646,282	597,525	597,525	597,525
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	134,829,571	139,060,742	141,839,272	143,939,197
EXPENDITURES				
00 Regular Instruction	78,751,945	76,326,385	77,852,913	79,409,971
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	22,104,920	22,547,019	22,997,959	23,457,918
30 Vocational Education Instruction	5,921,531	6,039,962	6,160,761	6,283,976
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,796,158	3,872,081	3,949,523	4,028,513
70 Other Instructional Programs	1,228,795	1,253,371	1,278,438	1,304,007
80 Community Services	1,398,003	1,425,963	1,454,482	1,483,572
90 Support Services	26,750,065	27,285,066	27,830,768	28,387,383
B. TOTAL EXPENDITURES	139,951,417	138,749,847	141,524,844	144,355,340
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)	-5,121,846	310,895	314,428	-416,143
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	410,500	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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	116,000	116,000	116,000	116,000
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	2,522,275	2,408,275	2,408,275	2,408,275
G.L.890 Unassigned Fund Balance	9,086,920	4,489,574	4,800,469	5,114,897
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	12,135,695	7,013,849	7,324,744	7,639,172
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	116,000	116,000	116,000	116,000
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	2,408,275	2,408,275	2,408,275	2,408,275
G.L.890 Unassigned Fund Balance	4,489,574	4,800,469	5,114,897	4,698,754

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SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,013,849	7,324,744	7,639,172	7,223,029

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

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES				
100 General Student Body	726,100	610,000	610,000	610,000
200 Athletics	32,220	20,000	20,000	20,000
300 Classes	61,500	55,000	55,000	55,000
400 Clubs	199,013	70,000	70,000	70,000
600 Private Moneys	35,165	10,000	10,000	10,000
A. TOTAL REVENUES	1,053,998	765,000	765,000	765,000
EXPENDITURES				
100 General Student Body	532,752	425,000	425,000	425,000
200 Athletics	243,858	160,000	160,000	160,000
300 Classes	59,350	55,000	55,000	55,000
400 Clubs	291,702	120,000	120,000	120,000
600 Private Moneys	33,665	10,000	10,000	10,000
B. TOTAL EXPENDITURES	1,161,327	770,000	770,000	770,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-107,329	-5,000	-5,000	-5,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	640,054	532,725	527,725	522,725
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	640,054	532,725	527,725	522,725
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	532,725	527,725	522,725	517,725
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

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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/	532,725	527,725	522,725	517,725

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	12,789,220	12,750,000	12,975,000	13,116,000
2000 Local Nontax Support	45,464	43,450	43,810	44,300
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	12,834,684	12,793,450	13,018,810	13,160,300
EXPENDITURES				
Matured Bond Expenditures	7,440,000	7,890,000	8,335,000	8,820,000
Interest on Bonds	5,026,025	4,797,900	4,528,000	4,176,075
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	91,000	91,000	91,000	91,000
B. TOTAL EXPENDITURES	12,557,025	12,778,900	12,954,000	13,087,075
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)	277,659	14,550	64,810	73,225
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	5,179,000	5,456,659	5,471,209	5,536,019
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	5,179,000	5,456,659	5,471,209	5,536,019
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	5,456,659	5,471,209	5,536,019	5,609,244
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	5,456,659	5,471,209	5,536,019	5,609,244

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,996,001	1,996,000	1,996,000	1,996,000
2000 Local Nontax Support	1,433,670	895,000	870,000	870,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	20,300,000	5,000,000	3,000,000	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	23,729,671	7,891,000	5,866,000	2,866,000
EXPENDITURES				
10 Sites	1,000,000	0	0	0
20 Buildings	50,472,070	10,895,000	3,870,000	870,000
30 Equipment	5,173,699	1,996,000	1,996,000	1,996,000
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	56,645,769	12,891,000	5,866,000	2,866,000
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)	-32,916,098	-5,000,000	0	0
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
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.861 Restricted from Bond Proceeds	30,204,896	5,000,000	0	0
G.L.862 Committed from Levy Proceeds	378,985	9,566	9,566	9,566
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	2,341,783	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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	32,925,664	5,009,566	9,566	9,566
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	9,566	9,566	9,566	9,566
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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	9,566	9,566	9,566	9,566

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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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

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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	500	500	500	500
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	340,000	390,000	360,000	402,000
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	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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	340,500	390,500	360,500	402,500
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	824,000	292,000	438,000	292,000
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	824,000	292,000	438,000	292,000
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)	-483,500	98,500	-77,500	110,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	875,022	391,522	490,022	412,522
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	875,022	391,522	490,022	412,522
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	391,522	490,022	412,522	523,022
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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/	391,522	490,022	412,522	523,022

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.