

Arlington School District No.016

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	371.00	410.00	420.00	435.00
2. Grade 1	352.00	425.00	431.00	442.00
3. Grade 2	383.00	413.00	433.00	436.00
4. Grade 3	360.00	389.00	428.00	448.00
5. Grade 4	379.00	416.00	395.00	433.00
6. Grade 5	367.00	387.00	427.00	404.00
7. Grade 6	391.00	418.00	403.00	442.00
8. Grade 7	409.00	402.00	427.00	408.00
9. Grade 8	380.00	416.00	404.00	427.00
10. Grade 9	471.00	436.00	429.00	422.00
11. Grade 10	398.00	394.00	435.00	429.00
12. Grade 11 (excluding Running Start)	456.00	428.00	350.00	391.00
13. Grade 12 (excluding Running Start)	374.00	346.00	411.00	332.00
14. SUBTOTAL	5,091.00	5,280.00	5,393.00	5,449.00
15. Running Start	85.00	85.00	85.00	85.00
16. Dropout Reengagement Enrollment	25.00	25.00	25.00	25.00
17. ALE Enrollment	64.00	85.00	85.00	85.00
18. TOTAL K-12	5,265.00	5,475.00	5,588.00	5,644.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	377.900	378.000	378.000	378.000
2. General Fund FTE Classified Employees /4	201.027	201.000	201.000	201.000

Arlington School District No.016

F-195F

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	9,086,439	9,363,728	9,636,439	9,886,440
2000 Local Nontax Support	603,886	1,650,165	1,760,165	1,870,165
3000 State, General Purpose	52,225,391	54,891,533	56,884,602	58,385,413
4000 State, Special Purpose	13,404,968	13,968,461	14,384,622	14,723,213
5000 Federal, General Purpose	14,000	14,000	14,000	14,000
6000 Federal, Special Purpose	7,751,831	3,149,000	3,164,000	3,178,000
7000 Revenues from Other School Districts	20,000	20,000	20,000	20,000
8000 Revenues from Other Entities	1,509,390	1,380,000	1,380,000	1,380,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	84,615,905	84,436,887	87,243,828	89,457,231
EXPENDITURES				
00 Regular Instruction	49,136,967	51,199,889	51,594,654	52,337,906
10 Federal Special Purpose Funding	2,007,448	0	0	0
20 Special Education Instruction	12,697,420	13,230,497	13,332,507	13,524,570
30 Vocational Education Instruction	3,858,382	4,020,369	4,051,367	4,109,729
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,230,725	3,366,361	3,392,316	3,441,185
70 Other Instructional Programs	1,207,995	1,258,710	1,268,415	1,286,688
80 Community Services	746,146	777,472	783,466	794,752
90 Support Services	15,132,397	15,767,702	15,889,275	16,118,170
B. TOTAL EXPENDITURES	88,017,480	89,621,000	90,312,000	91,613,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	300,000	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)	-3,701,574	-5,184,113	-3,068,172	-2,155,769
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

Arlington School District No.016

F-195F

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	200,000	200,000	200,000	200,000
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	150,000	150,000	100,000	100,000
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	300,000	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	3,808,000	248,425	-4,778,688	-8,004,860
G.L.891 Unassigned to Minimum Fund Balance Policy	7,042,000	7,200,000	7,093,000	7,251,000
F. TOTAL BEGINNING FUND BALANCE	11,500,000	7,798,425	2,614,312	-453,860
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	200,000	200,000	200,000	200,000
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	150,000	100,000	100,000	100,000
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

Arlington School District No.016

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	248,425	-4,778,688	-8,004,860	-10,352,629
G.L.891 Unassigned to Minimum Fund Balance Policy	7,200,000	7,093,000	7,251,000	7,443,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,798,425	2,614,312	-453,860	-2,609,629

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

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES				
100 General Student Body	361,550	365,550	370,550	375,550
200 Athletics	335,000	340,000	345,000	350,000
300 Classes	56,800	58,800	60,800	62,800
400 Clubs	304,200	309,200	314,200	319,200
600 Private Moneys	62,800	50,000	50,000	50,000
A. TOTAL REVENUES	1,120,350	1,123,550	1,140,550	1,157,550
EXPENDITURES				
100 General Student Body	257,950	262,950	267,950	272,950
200 Athletics	440,023	445,023	450,023	455,023
300 Classes	62,839	58,800	60,800	62,800
400 Clubs	332,962	337,962	342,962	347,962
600 Private Moneys	71,200	50,000	50,000	50,000
B. TOTAL EXPENDITURES	1,164,974	1,154,735	1,171,735	1,188,735
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-44,624	-31,185	-31,185	-31,185
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	700,570	655,946	624,761	593,576
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	700,570	655,946	624,761	593,576
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	655,946	624,761	593,576	562,391
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

	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/	655,946	624,761	593,576	562,391

Arlington School District No.016

F-195F

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	0	0	0	0
3000 State, General Purpose	75,000	75,000	75,000	75,000
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	2,330,976	4,768,327	4,766,660	4,764,163
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,405,976	4,843,327	4,841,660	4,839,163
EXPENDITURES				
Matured Bond Expenditures	2,080,698	4,548,497	4,611,395	4,674,393
Interest on Bonds	250,279	219,830	155,265	89,770
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	1,000	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	2,331,977	4,768,327	4,766,660	4,764,163
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)	73,999	75,000	75,000	75,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,061,470	1,135,469	1,210,469	1,285,469
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	1,061,470	1,135,469	1,210,469	1,285,469
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

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	1,135,469	1,210,469	1,285,469	1,360,469
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)	1,135,469	1,210,469	1,285,469	1,360,469

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 DS4 for detail of estimated outstanding nonvoted bond detail information.

Arlington School District No.016

F-195F

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	6,090,605	6,221,696	6,458,870	2,995,680
2000 Local Nontax Support	350,000	350,000	350,000	350,000
3000 State, General Purpose	75,000	75,000	75,000	75,000
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	6,515,605	6,646,696	6,883,870	3,420,680
EXPENDITURES				
10 Sites	200,000	200,000	200,000	200,000
20 Buildings	3,776,000	5,000,000	2,000,000	1,000,000
30 Equipment	1,000,000	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	4,976,000	5,200,000	2,200,000	1,200,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	2,214,935	4,652,335	4,650,718	4,648,273
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)	-675,329	-3,205,639	33,152	-2,427,593
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	3,300,000	4,465,000	1,200,000	2,168,183
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

Arlington School District No.016

F-195F

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	2,581,000	0	0	0
G.L.862 Committed from Levy Proceeds	0	615,670	675,031	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	560,000	760,000	760,000	500,000
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	1,075,000	1,000,000	1,000,000	1,000,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	7,516,000	6,840,670	3,635,031	3,668,183
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	4,465,000	1,200,000	2,168,183	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	615,670	675,031	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	760,000	760,000	500,000	240,590
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	1,000,000	1,000,000	1,000,000	1,000,000

Arlington School District No.016

F-195F

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/	6,840,670	3,635,031	3,668,183	1,240,590

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

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Arlington School District No.016

F-195F

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	1,000	2,000	2,500	3,000
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	267,206	280,000	280,000	280,000
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	10,000	10,000	10,000	10,000

Arlington School District No.016

F-195F

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	250,000	250,000	250,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	578,206	542,000	542,500	543,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	750,000	425,000	425,000	425,000
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	750,000	425,000	425,000	425,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	116,041	115,992	115,942	115,890
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)	-287,835	1,008	1,558	2,110
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	515,700	227,865	228,873	230,431
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	515,700	227,865	228,873	230,431
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	227,865	228,873	230,431	232,541

Arlington School District No.016

F-195F

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/	227,865	228,873	230,431	232,541

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.