

Lake Stevens School District No.004

F-195F

ENROLLMENT AND STAFF COUNTS

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	674.00	680.74	687.55	694.43
2. Grade 1	709.00	716.09	723.25	730.48
3. Grade 2	740.00	747.40	754.87	762.42
4. Grade 3	737.00	744.37	751.81	759.33
5. Grade 4	695.00	701.95	708.97	716.06
6. Grade 5	721.00	728.21	735.49	742.84
7. Grade 6	763.00	770.63	778.34	786.12
8. Grade 7	793.00	800.93	808.94	817.03
9. Grade 8	760.00	767.60	775.28	783.03
10. Grade 9	693.00	699.93	706.93	714.00
11. Grade 10	741.90	749.32	756.81	764.38
12. Grade 11 (excluding Running Start)	575.40	581.15	586.96	592.83
13. Grade 12 (excluding Running Start)	492.50	497.43	502.40	507.42
14. SUBTOTAL	9,094.80	9,185.75	9,277.60	9,370.37
15. Running Start	140.00	141.40	142.81	144.24
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	89.90	90.80	91.71	92.63
18. TOTAL K-12	9,324.70	9,417.95	9,512.12	9,607.24
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	609.967	550.467	550.467	550.467
2. General Fund FTE Classified Employees /4	361.499	361.499	361.499	361.499

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	11,316,659	13,624,515	15,668,223	17,958,624
2000 Local Nontax Support	1,935,678	2,424,296	2,424,296	2,424,296
3000 State, General Purpose	94,287,143	98,232,165	99,105,924	99,436,385
4000 State, Special Purpose	22,462,614	23,231,175	23,438,774	23,616,739
5000 Federal, General Purpose	5,000	5,000	5,000	5,000
6000 Federal, Special Purpose	4,699,025	3,923,095	3,923,095	3,923,095
7000 Revenues from Other School Districts	1,581,596	1,670,540	1,670,540	1,670,540
8000 Revenues from Other Entities	862,843	749,210	681,100	681,100
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	137,150,558	143,859,996	146,916,952	149,715,779
EXPENDITURES				
00 Regular Instruction	84,218,763	82,119,375	84,314,539	86,583,155
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	22,192,090	21,638,890	22,217,327	22,815,120
30 Vocational Education Instruction	5,547,651	5,409,360	5,553,960	5,703,398
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	4,121,504	4,018,764	4,126,191	4,237,213
70 Other Instructional Programs	1,730,721	1,687,578	1,732,689	1,779,310
80 Community Services	1,522,018	1,484,077	1,523,749	1,564,748
90 Support Services	27,227,029	26,548,319	27,257,992	27,991,412
B. TOTAL EXPENDITURES	146,559,776	142,906,363	146,726,447	150,674,356
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)	-9,409,218	953,633	190,505	-958,577
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	496,001	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	240,000	240,000	240,000	240,000
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	3,087,859	2,995,000	3,049,800	3,105,700
G.L.890 Unassigned Fund Balance	13,011,103	4,190,745	5,089,578	5,224,183
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	16,834,963	7,425,745	8,379,378	8,569,883
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	240,000	240,000	240,000	240,000
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	2,995,000	3,049,800	3,105,700	3,162,700
G.L.890 Unassigned Fund Balance	4,190,745	5,089,578	5,224,183	4,208,606

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,425,745	8,379,378	8,569,883	7,611,306

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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES				
100 General Student Body	745,530	720,000	720,000	720,000
200 Athletics	30,969	30,000	30,000	30,000
300 Classes	60,500	70,000	70,000	70,000
400 Clubs	188,515	83,000	83,000	83,000
600 Private Moneys	37,600	15,000	15,000	15,000
A. TOTAL REVENUES	1,063,114	918,000	918,000	918,000
EXPENDITURES				
100 General Student Body	622,752	475,000	523,000	523,000
200 Athletics	234,931	176,000	194,000	194,000
300 Classes	56,290	74,000	82,000	82,000
400 Clubs	284,192	138,000	152,000	152,000
600 Private Moneys	37,100	15,000	17,000	17,000
B. TOTAL EXPENDITURES	1,235,265	878,000	968,000	968,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-172,151	40,000	-50,000	-50,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	703,230	531,079	571,079	521,079
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	703,230	531,079	571,079	521,079
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	531,079	571,079	521,079	471,079
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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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/	531,079	571,079	521,079	471,079

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	12,360,075	12,909,000	13,116,000	13,247,000
2000 Local Nontax Support	22,779	21,460	21,500	21,600
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	12,382,854	12,930,460	13,137,500	13,268,600
EXPENDITURES				
Matured Bond Expenditures	7,890,000	8,335,000	8,820,000	9,325,000
Interest on Bonds	4,797,900	4,528,000	4,176,075	3,815,900
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	100,000	0	0	0
B. TOTAL EXPENDITURES	12,787,900	12,863,000	12,996,075	13,140,900
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)	-405,046	67,460	141,425	127,700
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	5,562,000	5,156,954	5,224,414	5,365,839
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	5,562,000	5,156,954	5,224,414	5,365,839
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	5,156,954	5,224,414	5,365,839	5,493,539
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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)	5,156,954	5,224,414	5,365,839	5,493,539

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,914,831	1,993,200	1,993,200	1,993,200
2000 Local Nontax Support	889,368	954,000	849,000	849,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	8,897,817	2,022,056	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	11,702,016	4,969,256	2,842,200	2,842,200
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	24,168,630	2,822,503	801,800	801,800
30 Equipment	2,884,462	2,546,753	2,240,400	2,040,400
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	27,053,092	5,369,256	3,042,200	2,842,200
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)	-15,351,076	-400,000	-200,000	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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.861 Restricted from Bond Proceeds	10,955,122	0	0	0
G.L.862 Committed from Levy Proceeds	1,335,194	900,000	500,000	300,000
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	3,960,760	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	16,251,076	900,000	500,000	300,000
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	900,000	500,000	300,000	300,000
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/	900,000	500,000	300,000	300,000

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	400,300	372,250	415,670	480,170
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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	400,800	372,750	416,170	480,670
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	880,000	465,000	320,000	495,000
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	880,000	465,000	320,000	495,000
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)	-479,200	-92,250	96,170	-14,330
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	975,469	496,269	404,019	500,189
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	975,469	496,269	404,019	500,189
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	496,269	404,019	500,189	485,859
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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/	496,269	404,019	500,189	485,859

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.