

## Arlington School District No.016

F-195F

## ENROLLMENT AND STAFF COUNTS

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten	384.00	371.00	372.00	373.00
2. Grade 1	454.00	396.00	398.00	399.00
3. Grade 2	383.00	431.00	408.00	410.00
4. Grade 3	409.00	399.00	444.00	420.00
5. Grade 4	418.00	419.00	412.00	459.00
6. Grade 5	409.00	437.00	427.00	419.00
7. Grade 6	455.00	441.00	463.00	452.00
8. Grade 7	393.00	481.00	443.00	465.00
9. Grade 8	440.00	422.00	485.00	447.00
10. Grade 9	465.00	465.00	439.00	505.00
11. Grade 10	427.00	461.00	468.00	442.00
12. Grade 11 (excluding Running Start)	432.00	410.00	440.00	447.00
13. Grade 12 (excluding Running Start)	379.00	439.00	425.00	456.00
14. SUBTOTAL	5,448.00	5,572.00	5,624.00	5,694.00
15. Running Start	65.00	65.00	65.00	65.00
16. Dropout Reengagement Enrollment	30.00	30.00	30.00	30.00
17. ALE Enrollment	107.00	107.00	107.00	107.00
18. TOTAL K-12	5,650.00	5,774.00	5,826.00	5,896.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees	361.138	361.138	361.138	361.138
2. General Fund FTE Classified Employees	197.940	197.940	197.940	197.940

Arlington School District No.016

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	9,829,195	6,599,139	6,998,696	7,156,794
2000   Local Nontax Support	1,374,655	1,600,000	1,600,000	1,600,000
3000   State, General Purpose	53,991,579	52,338,044	52,901,779	52,900,000
4000   State, Special Purpose	12,249,978	12,177,622	12,319,910	12,100,000
5000   Federal, General Purpose	13,248	0	0	0
6000   Federal, Special Purpose	2,786,211	2,900,000	2,900,000	2,900,000
7000   Revenues from Other School Districts	10,000	0	0	0
8000   Revenues from Other Entities	554,000	10,000	10,000	10,000
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	80,808,866	75,624,805	76,730,385	76,666,794
EXPENDITURES				
00   Regular Instruction	44,665,443	46,050,071	47,477,624	48,949,430
10   Federal Stimulus	0	0	0	0
20   Special Education Instruction	10,455,211	10,779,323	11,113,482	11,458,000
30   Vocational Education Instruction	3,085,041	3,180,677	3,279,278	3,380,936
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	2,852,456	2,940,882	3,032,049	3,126,043
70   Other Instructional Programs	1,106,351	1,140,648	1,176,008	1,212,464
80   Community Services	156,322	161,168	166,164	171,315
90   Support Services	13,143,321	13,550,764	13,970,838	14,403,934
B. TOTAL EXPENDITURES	75,464,145	77,803,533	80,215,443	82,702,122
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	812,000	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)	4,532,721	-2,178,728	-3,485,058	-6,035,328
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	25,000	25,000	0	0
G.L.825 Restricted for Skill Center	0	0	0	0

## Arlington School District No.016

F-195F

## SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 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	175,000	180,000	185,000	190,000
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	812,000	0	0	0
G.L.888 Assigned to Other Purposes	350,000	0	0	0
G.L.890 Unassigned Fund Balance	1,636,696	6,637,738	4,284,061	593,011
G.L.891 Unassigned to Minimum Fund Balance Policy	5,600,000	6,288,679	6,483,628	6,684,620
F. TOTAL BEGINNING FUND BALANCE	8,598,696	13,131,417	10,952,689	7,467,631
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	25,000	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	180,000	185,000	190,000	190,000
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	0	0	0	0
G.L.890 Unassigned Fund Balance	6,637,738	4,284,061	593,011	-5,649,540

Arlington School District No.016

F-195F

**SUMMARY OF GENERAL FUND BUDGET**

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
G.L.891 Unassigned to Minimum Fund Balance Policy	6,288,679	6,483,628	6,684,620	6,891,843
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	13,131,417	10,952,689	7,467,631	1,432,303

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**

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>REVENUES</b>				
100   General Student Body	386,225	390,000	395,000	400,000
200   Athletics	467,225	477,000	487,000	497,000
300   Classes	58,500	60,000	62,000	64,000
400   Clubs	380,578	385,000	390,000	395,000
600   Private Moneys	44,300	45,000	50,000	55,000
A. TOTAL REVENUES	1,336,828	1,357,000	1,384,000	1,411,000
<b>EXPENDITURES</b>				
100   General Student Body	288,750	307,000	314,000	319,000
200   Athletics	534,260	550,000	560,000	570,000
300   Classes	93,820	60,000	60,000	62,000
400   Clubs	340,355	395,000	400,000	405,000
600   Private Moneys	44,800	45,000	50,000	55,000
B. TOTAL EXPENDITURES	1,301,985	1,357,000	1,384,000	1,411,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	34,843	0	0	0
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	725,791	760,634	760,634	760,634
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	725,791	760,634	760,634	760,634
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	760,634	760,634	760,634	760,634
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

Arlington School District No.016

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
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)	760,634	760,634	760,634	760,634

Arlington School District No.016

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	6,057,989	5,800,000	4,500,000	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	201,160	225,000	250,000	275,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,259,149	6,025,000	4,750,000	275,000
EXPENDITURES				
Matured Bond Expenditures	5,015,000	5,336,000	8,098,000	81,000
Interest on Bonds	490,000	347,000	155,000	36,000
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	5,510,000	5,688,000	8,258,000	122,000
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)	749,149	337,000	-3,508,000	153,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	5,321,800	6,070,949	6,407,949	2,899,949
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	5,321,800	6,070,949	6,407,949	2,899,949
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	6,070,949	6,407,949	2,899,949	3,052,949
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

Arlington School District No.016

F-195F

**SUMMARY OF DEBT SERVICE FUND BUDGET**

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
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)	6,070,949	6,407,949	2,899,949	3,052,949

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

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	8,000	4,000	1,000	1,000
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	3,500,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,508,000	4,000	1,000	1,000
EXPENDITURES				
10   Sites	1,098,000	0	0	0
20   Buildings	3,064,000	280,000	220,000	100,000
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	4,162,000	280,000	220,000	100,000
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)	-654,000	-276,000	-219,000	-99,000
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
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 CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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	86,000	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	665,500	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	72,000	0	0	0
G.L.889 Assigned to Fund Purposes	676,500	846,000	570,000	351,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,500,000	846,000	570,000	351,000
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	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	72,000	0	0	0
G.L.889 Assigned to Fund Purposes	774,000	570,000	351,000	252,000
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	846,000	570,000	351,000	252,000

Arlington School District No.016

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
----------------------	-----------------------	-----------------------	-----------------------

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.

Arlington School District No.016

F-195F

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
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	5,000	0	0	0
2300   Investment Earnings	5,000	6,000	7,000	8,000
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	201,160	225,000	250,000	275,000
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

Arlington School District No.016

F-195F

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
9500   Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	312,000	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	523,160	231,000	257,000	283,000
<b>EXPENDITURES</b>				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,215,000	0	0	0
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	1,215,000	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	201,160	225,000	250,000	275,000
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)	-893,000	6,000	7,000	8,000
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,175,000	282,000	288,000	295,000
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	1,175,000	282,000	288,000	295,000
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	282,000	288,000	295,000	303,000
G.L.830 Restricted for Debt Service	0	0	0	0

Arlington School District No.016

F-195F

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
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)	282,000	288,000	295,000	303,000

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.