

Stanwood-Camano School District No.401

F-195F

ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	348.00	341.00	343.00	317.00
2. Grade 1	371.00	348.00	341.00	343.00
3. Grade 2	333.00	354.00	348.00	341.00
4. Grade 3	319.00	333.00	354.00	348.00
5. Grade 4	348.00	314.00	333.00	354.00
6. Grade 5	307.00	348.00	314.00	333.00
7. Grade 6	338.00	313.00	348.00	314.00
8. Grade 7	315.00	345.00	313.00	348.00
9. Grade 8	329.00	327.00	350.00	318.00
10. Grade 9	345.00	329.00	327.00	350.00
11. Grade 10	351.00	335.00	319.00	317.00
12. Grade 11 (excluding Running Start)	320.00	331.00	315.00	299.00
13. Grade 12 (excluding Running Start)	308.00	305.00	316.00	300.00
14. SUBTOTAL	4,332.00	4,323.00	4,321.00	4,282.00
15. Running Start	92.00	90.00	90.00	90.00
16. Dropout Reengagement Enrollment	20.00	20.00	20.00	20.00
17. ALE Enrollment	265.00	250.00	257.00	253.00
18. TOTAL K-12	4,709.00	4,683.00	4,688.00	4,645.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	319.247	300.300	300.200	297.500
2. General Fund FTE Classified Employees /4	216.317	203.500	203.400	201.600

Stanwood-Camano School District No.401

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	13,181,835	13,475,546	13,734,504	14,009,194
2000 Local Nontax Support	1,096,806	1,107,774	1,118,852	1,130,040
3000 State, General Purpose	49,711,197	50,231,736	51,341,361	51,887,849
4000 State, Special Purpose	13,224,467	13,607,146	13,904,777	14,052,623
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	9,002,750	6,536,490	6,561,855	6,587,473
7000 Revenues from Other School Districts	15,000	15,600	16,224	16,873
8000 Revenues from Other Entities	187,000	194,480	202,259	210,350
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	86,419,055	85,168,772	86,879,832	87,894,402
EXPENDITURES				
00 Regular Instruction	44,426,219	42,122,677	42,429,987	42,532,074
10 Federal Special Purpose Funding	2,176,544	0	0	0
20 Special Education Instruction	15,102,719	15,661,520	16,256,657	16,858,154
30 Vocational Education Instruction	4,392,756	4,480,611	4,574,704	4,666,198
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	2,288,612	2,334,384	2,383,406	2,431,074
70 Other Instructional Programs	4,583,551	4,675,222	4,773,402	4,868,870
80 Community Services	37,426	38,175	38,976	39,756
90 Support Services	17,672,383	15,994,830	16,147,890	16,173,098
B. TOTAL EXPENDITURES	90,680,210	85,307,419	86,605,022	87,569,224
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)	-4,261,154	-138,647	274,810	325,178
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	0	0	0	0

Stanwood-Camano School District No.401

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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	100,000	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
G.L.888 Assigned to Other Purposes	500,000	500,000	250,000	250,000
G.L.890 Unassigned Fund Balance	4,379,047	117,892	291,759	481,016
G.L.891 Unassigned to Minimum Fund Balance Policy	4,120,953	4,120,953	4,058,439	4,143,992
F. TOTAL BEGINNING FUND BALANCE	9,100,000	4,838,845	4,700,198	4,975,008
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	100,000	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
G.L.888 Assigned to Other Purposes	500,000	250,000	250,000	250,000

Stanwood-Camano School District No.401

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.890 Unassigned Fund Balance	117,892	291,760	481,016	755,465
G.L.891 Unassigned to Minimum Fund Balance Policy	4,120,953	4,058,439	4,143,992	4,194,720
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,838,845	4,700,198	4,975,008	5,300,186

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.

Stanwood-Camano School District No.401

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES				
100 General Student Body	137,000	139,740	142,535	145,385
200 Athletics	182,500	186,150	189,873	193,670
300 Classes	34,600	35,292	35,998	36,718
400 Clubs	352,220	359,264	366,450	373,779
600 Private Moneys	3,000	3,060	3,121	3,184
A. TOTAL REVENUES	709,320	723,506	737,977	752,736
EXPENDITURES				
100 General Student Body	117,354	117,941	118,530	119,123
200 Athletics	268,550	269,893	271,242	272,598
300 Classes	26,700	26,834	26,968	27,103
400 Clubs	361,522	363,330	365,146	366,972
600 Private Moneys	3,000	3,015	3,030	3,045
B. TOTAL EXPENDITURES	777,126	781,013	784,916	788,841
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-67,806	-57,507	-46,939	-36,105
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	410,316	342,510	285,003	238,064
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	410,316	342,510	285,003	238,064
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	342,510	285,003	238,064	201,959
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Stanwood-Camano School District No.401

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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/	342,510	285,003	238,064	201,959

Stanwood-Camano School District No.401

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	10,648,595	10,775,000	10,950,000	11,000,000
2000 Local Nontax Support	2,500	2,500	2,500	2,500
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	10,651,095	10,777,500	10,952,500	11,002,500
EXPENDITURES				
Matured Bond Expenditures	5,225,000	5,690,000	6,185,000	6,760,000
Interest on Bonds	5,289,969	5,066,094	4,792,093	4,468,469
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	10,524,969	10,766,094	10,987,093	11,238,469
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)	126,126	11,406	-34,593	-235,969
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	4,070,096	4,196,222	4,207,628	4,173,035
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	4,070,096	4,196,222	4,207,628	4,173,035
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Stanwood-Camano School District No.401

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.830 Restricted for Debt Service	4,196,222	4,207,628	4,173,035	3,937,066
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)	4,196,222	4,207,628	4,173,035	3,937,066

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.

Stanwood-Camano School District No.401

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	962,105	0	0	0
2000 Local Nontax Support	100,000	100,000	100,000	100,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	4,207,000	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	5,269,105	100,000	100,000	100,000
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	8,721,699	1,000,000	750,000	500,000
30 Equipment	1,115,338	750,000	500,000	500,000
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	9,837,037	1,750,000	1,250,000	1,000,000
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)	-4,567,931	-1,650,000	-1,150,000	-900,000
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

Stanwood-Camano School District No.401

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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	0	0	0	0
G.L.889 Assigned to Fund Purposes	8,278,778	3,710,846	2,060,846	910,846
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	8,278,778	3,710,846	2,060,846	910,846
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	0	0	0	0
G.L.889 Assigned to Fund Purposes	3,710,846	2,060,846	910,846	10,846
G.L.890 Unassigned Fund Balance	0	0	0	0

Stanwood-Camano School District No.401

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,710,846	2,060,846	910,846	10,846

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.

Stanwood-Camano School District No.401

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	350,262	475,000	475,000	500,000
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

Stanwood-Camano School District No.401

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	350,762	475,500	475,500	500,500
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,000,000	450,000	500,000	500,000
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	1,000,000	450,000	500,000	500,000
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)	-649,238	25,500	-24,500	500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	692,240	43,002	68,502	44,002
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	692,240	43,002	68,502	44,002
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	43,002	68,502	44,002	44,502
G.L.830 Restricted for Debt Service	0	0	0	0

Stanwood-Camano School District No.401

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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/	43,002	68,502	44,002	44,502

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.