

Dieringer School District No.343

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	123.00	140.00	160.00	130.00
2. Grade 1	154.00	128.00	144.00	165.00
3. Grade 2	149.00	160.00	132.00	149.00
4. Grade 3	156.00	155.00	165.00	136.00
5. Grade 4	188.00	162.00	160.00	170.00
6. Grade 5	155.00	196.00	167.00	164.00
7. Grade 6	173.00	161.00	201.00	172.00
8. Grade 7	171.00	180.00	166.00	207.00
9. Grade 8	199.00	178.00	185.00	171.00
10. Grade 9	0.00	0.00	0.00	0.00
11. Grade 10	0.00	0.00	0.00	0.00
12. Grade 11 (excluding Running Start)	0.00	0.00	0.00	0.00
13. Grade 12 (excluding Running Start)	0.00	0.00	0.00	0.00
14. SUBTOTAL	1,468.00	1,460.00	1,480.00	1,464.00
15. Running Start	0.00	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	1,468.00	1,460.00	1,480.00	1,464.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	100.702	100.702	101.702	101.702
2. General Fund FTE Classified Employees /4	76.164	76.164	76.164	76.164

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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	4,297,703	5,296,950	5,459,138	5,569,710
2000 Local Nontax Support	568,144	590,870	608,596	626,854
3000 State, General Purpose	15,655,488	14,595,504	14,846,241	15,081,898
4000 State, Special Purpose	3,858,753	4,013,103	4,133,496	4,257,501
5000 Federal, General Purpose	1,000	2,000	2,000	2,000
6000 Federal, Special Purpose	432,304	449,596	463,084	476,977
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	1,493,915	882,126	912,749	967,263
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	26,307,307	25,830,149	26,425,304	26,982,203
EXPENDITURES				
00 Regular Instruction	14,491,799	15,119,619	15,561,628	15,872,861
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	4,151,972	4,347,142	4,438,432	4,527,200
30 Vocational Education Instruction	234,354	244,236	249,364	254,352
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	651,584	682,479	696,811	710,747
70 Other Instructional Programs	45,976	48,020	49,029	50,009
80 Community Services	235,341	235,764	240,715	245,530
90 Support Services	5,069,355	5,307,895	5,419,361	5,527,748
B. TOTAL EXPENDITURES	24,880,381	25,985,155	26,655,340	27,188,447
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)	1,426,926	-155,006	-230,036	-206,244
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	10,000	10,000	10,000	10,000
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	14,000	14,000	14,000	14,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	25,000	25,000	25,000	25,000
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	1,938,877	3,365,803	3,171,391	2,914,547
G.L.891 Unassigned to Minimum Fund Balance Policy	1,000,000	1,000,000	1,039,406	1,066,214
F. TOTAL BEGINNING FUND BALANCE	2,987,877	4,414,803	4,259,797	4,029,761
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	10,000	10,000	10,000	10,000
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	14,000	14,000	14,000	14,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	25,000	25,000	25,000	25,000
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	3,365,803	3,171,391	2,914,547	2,686,979

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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	1,000,000	1,039,406	1,066,214	1,087,538
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,414,803	4,259,797	4,029,761	3,823,517

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	47,500	47,650	49,567	50,775
200 Athletics	10,300	10,550	14,367	15,775
300 Classes	30,000	27,000	26,267	25,900
400 Clubs	5,900	5,900	5,667	5,550
600 Private Moneys	15,314	15,314	18,376	19,907
A. TOTAL REVENUES	109,014	106,414	114,244	117,907
EXPENDITURES				
100 General Student Body	29,000	29,500	31,800	29,200
200 Athletics	29,300	29,350	29,733	33,075
300 Classes	30,000	26,700	26,067	26,175
400 Clubs	7,671	7,821	8,447	9,811
600 Private Moneys	14,600	14,600	17,567	19,175
B. TOTAL EXPENDITURES	110,571	107,971	113,614	117,436
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-1,557	-1,557	630	471
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	81,969	80,412	78,855	79,485
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	81,969	80,412	78,855	79,485
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	80,412	78,854	79,485	79,955
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/	80,412	78,855	79,485	79,956

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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	4,320,834	4,357,720	4,905,820	5,553,034
2000 Local Nontax Support	30,000	30,000	30,000	10,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	36,880	36,880	36,880	36,880
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,387,714	4,424,600	4,972,700	5,599,914
EXPENDITURES				
Matured Bond Expenditures	3,742,041	3,982,578	4,198,127	4,418,687
Interest on Bonds	728,440	601,902	1,273,042	1,138,707
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	4,480,481	4,594,480	5,481,169	5,567,394
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)	-92,767	-169,880	-508,469	32,520
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,508,113	2,415,346	2,245,466	1,736,997
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	2,508,113	2,415,346	2,245,466	1,736,997
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,415,346	2,245,466	1,736,997	1,769,517
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)	2,415,346	2,245,466	1,736,997	1,769,517

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.

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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	1,714,652	1,725,000	1,725,000	1,725,000
2000 Local Nontax Support	84,500	80,160	260,160	155,160
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	150,000	0	0	0
9000 Other Financing Sources	0	15,500,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,949,152	17,305,160	1,985,160	1,880,160
EXPENDITURES				
10 Sites	620,000	2,000,000	1,000,000	1,000,000
20 Buildings	320,000	1,640,000	7,000,000	2,000,000
30 Equipment	1,415,453	997,230	1,059,630	969,375
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	250,000	0	0
90 Debt Expenditures	20,000	20,000	20,000	20,000
B. TOTAL EXPENDITURES	2,375,453	4,907,230	9,079,630	3,989,375
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,530,795	919,006	949,629	1,004,143
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)	-1,957,096	11,478,924	-8,044,099	-3,113,358
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	0	0	11,515,000	3,615,000
G.L.862 Committed from Levy Proceeds	1,576,136	559,046	529,690	402,311
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	243,826	52,446	45,716	28,986
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	749,111	485	495	505
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,569,073	611,977	12,090,901	4,046,802
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	11,515,000	3,615,000	305,000
G.L.862 Committed from Levy Proceeds	559,046	529,690	402,311	625,673
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	52,446	45,716	28,986	2,256
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	485	495	505	515
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	611,977	12,090,901	4,046,802	933,444

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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	35,000	0	0	0
4499 Transportation Reimbursement Depreciation	92,725	95,000	95,000	95,000
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	128,225	95,500	95,500	95,500
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	256,000	20,000	130,000	130,000
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	256,000	20,000	130,000	130,000
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)	-127,775	75,500	-34,500	-34,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	128,115	340	75,840	41,340
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	128,115	340	75,840	41,340
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	340	75,840	41,340	6,840
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/	340	75,840	41,340	6,840

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.

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