



SIUSLAW SCHOOL DISTRICT 97J

GENERAL FUND

FUND 100 - GENERAL FUND

The General Fund accounts for all the financial resources of the district except those required to be accounted for in another fund. The General Fund is the district's largest fund and accounts for the majority of the district's revenues and expenditures, supporting daily operations. To satisfy Oregon State budget law, the budgeted revenues must equal the budgeted expenditures. The General Fund has the most flexibility in spending for Siuslaw's overall district budget.

General Fund Revenues are Classified in Categories, as Follows:

- 1000 - Revenues from Local Sources
- 2000 - Revenues from Intermediate Sources
- 3000 - Revenues from State Sources
- 4000 - Revenues from Federal Sources
- 5000 - Revenues from Other Sources

	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>REVENUES (SUMMARY)</u>	Actual	Actual	Actual	Budget	YTD	Proposed
111x CURRENT/PRIOR YEAR PROPERTY TAX	6,946,039	7,347,813	7,480,534	7,478,758	7,533,901	7,520,615
112x CURRENT/PRIOR YEAR LOCAL OPTION TAX	1,252,880	1,335,083	1,369,453	1,403,938	1,390,782	1,460,070
1411 PARTICIPATION FEES	38,119	25,896	22,894	15,000	-	-
1510 INTEREST ON INVESTMENTS	128,746	224,051	176,992	120,000	51,985	127,500
19XX RENTALS, DONATIONS AND MISC	241,519	413,866	605,352	207,500	244,578	257,500
2XXX COUNTY SCHOOL FUND/RESTRICTED 31xx	21,062	42,812	345,798	-	149,721	298,932
STATE/COMMON SCHOOL FUNDS	6,811,149	6,233,607	6,241,807	7,335,701	6,154,788	6,329,668
3299 OTHER RESTRICTED STATE GRANTS	91,293	487,864	389,146	200,000	180,101	200,000
4xxx FEDERAL FOREST REVENUE	99,355	54,260	49,497	-	-	-
5400 BEGINNING FUND BALANCE	2,557,300	4,172,266	5,092,023	3,732,242	4,880,706	4,800,674
TOTAL REVENUES	18,187,462	20,337,519	21,773,495	20,493,139	20,586,561	20,994,959



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After the budgeted revenues are first established, the expenditures are then developed. Expenditures proposed are reflective of the goals and priorities of the Siuslaw School District. New expenditures for the 2021-2022 school year budget include accounts to expend the additional revenues from grants and other state initiatives.

	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>EXPENDITURES (SUMMARY)</u>	Actual	Actual	Actual	Budget	YTD	Proposed
1000 INSTRUCTION	7,951,080	8,798,026	9,530,109	10,662,444	8,199,310	10,325,180
2000 SUPPORT SERVICES	5,943,143	5,979,054	7,312,480	8,218,279	7,128,736	7,887,566
3000 ENTERPRISE AND COMMUNITY SERVICE	-	-	-	-	-	-
4000 FACILITIES ACQUISITION/CONSTRUCTION	-	-	-	-	-	-
5000 OTHER USES (FUND TRANSFERS/DEBT SERVICE)	120,973	468,416	50,198	57,800	55,538	224,773
6000 CONTINGENCIES (PLANNED RESERVE)	4,172,266	5,092,023	4,880,706	1,554,616	5,202,977	2,557,440
TOTAL EXPENDITURES	18,187,462	20,337,519	21,773,493	20,493,139	20,586,561	20,994,959

Grants/Initiatives in General Fund revenue/expenditures:

Physical Education Expansion K-8 (PEEK)
 Career Pathways Grants for Vocational Education
 Technical Assistance Grants (TAP)
 Misc. Local Grants

Debt as expenditures in the General Fund:

Quality School Construction Bonds - Principal Annually: \$57,884
 PERS Bond - Annually: \$1,000,000; expense in PERS payroll accounts
 The district bonded in 2004 to buy down the future PERS liability
 SIA budgeted positions moved from F100 to F203 in 21/22