

**Beaverton School District
Major Function Variance Analysis
2013-14 Proposed Budget**

Overview Explanations: Budget changes at the object level frequently impact all funds and functions (see *General Fund Expenditures by Object*).

| Object Code | Object Description | Variance |
|-------------|-------------------------------|--|
| 0110 | Regular Salaries | Salaries are increased due to staffing allocation changes in the budget decision packages for the Local Option Levy: 102.5 Certified Allocated Person Unit (APU) 18.8 Classified APU <u>2.0</u> Administrator APU 123.3 Total APU increase |
| 0200 | Contractual Employee Benefits | Overall increase due to allocation changes in salaries, PERS and health insurance increases. |
| 0300 | Purchased Services | Decrease due to budget reductions at central cost centers. |
| 0400 | Supplies & Materials | Increase for teacher computers for the student information system - 2012-13 budgeted in object 0610. |
| 0600 | Other Objects | Decrease for teacher computers for the student information system now budgeted in object 0480. |
| 0700 | Transfers | Decrease in fund transfers is due decrease in debt service for bus leases and unemployment costs. |

General Fund (100)

| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|----------------------------------|------------------------------|--|
| 1110 | Elementary Programs | \$13,266,935 | With the Local Option Levy, the student teacher ratio would realize 1.5 fewer students per classroom district-wide. Other increases are due to contractual salary and benefit increases. |
| 1120 | Middle School Programs | 6,163,593 | |
| 1130 | High School Programs. | 6,847,164 | |
| 1280 | Alternative Education | 744,456 | Increase in enrollment in Charter Schools. |
| 2120 | Guidance Services | 1,768,799 | Decision package increases counseling positions at the high and option schools, and contractual salary and benefit increases. |
| 2150 | Speech Path & Audiology Services | 705,094 | 3.2 APU Increase in licensed staff speech pathologists and contractual salary and benefit increases. |

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| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|-------------------------------------|------------------------------|--|
| 2210 | Improvement of Instruction Services | 939,353 | Extended time for professional development in math and science common core standards implementation. |
| 2660 | Technology Services | 1,045,112 | Payment moved on hardware purchase to support new student information system from Long-Term Debt Service. Other increases due to contractual salary and benefit increases. |
| 5110 | Long-Term Debt Service | (556,164) | Reclassify lease payment on hardware purchase to support new student information system to Technology Services. |
| 5200 | Transfers of Funds | (2,945,704) | Decrease transfer to the Insurance Reserve Fund for unemployment costs. Decrease transfer to Debt Service fund for bus lease and particulate filters |
| 6110 | Operating Contingency | 3,955,051 | Increase the contingency to 4.25% of revenue as outlined by board financial goal for 2013-14 and board policy. |

Categorical Fund (240)

| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|-------------------------------------|------------------------------|---|
| 4150 | Construction & Improvement Services | \$ (1,740,000) | The main funding source for this fund is The Energy Efficient Schools Program. Expenditures have decreased, as the District is no longer eligible for the facilities grant. |

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Pension Fund (250)

| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|---------------------------------|------------------------------|--|
| 2700 | Supplemental Retirement Program | \$ (872,000) | Supplemental Retirement expense has decreased due to completion of the 2011 early retirement incentives. |

Grant Fund (270)

| Major Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------------|------------------------------|------------------------------|--|
| 1000 2000 | Instruction Support Services | Numerous Variances | <p>Unlike other funds, the Special Programs Fund is budgeted on a grant-by-grant basis across functions. As a result, an overview explanation is helpful.</p> <p>Several grants are ending. The 2012-13 budget included capacity of \$2.5 million for the Race to the Top Grant, and was not awarded to the District. Reduction in Title and IDEA grants due to federal sequestration.</p> |

Long-Term Planning Fund (280)

| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|----------------------|------------------------------|---|
| 2570 | Internal Services | \$ 135,023 | E-Rate money received increased in 2012-13. |
| 3190 | Other Food Services | (100,000) | A one-time transfer from the Long-Term Planning Fund to Nutrition Services was made in 2012-13. |

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Food Services Fund (290)

| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|--|------------------------------|---|
| 3110 3120 | Direction of Food Services Food Preparation and Dispensing Services | \$ 223,534 350,458 | Increases in salary and benefits as well as estimated increased costs for food supplies due to an increase in the number of meals served. |
| 6110 | Operating Contingency | (163,242) | |

Debt Service/Lease Purchase Fund (301)

| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|------------------------|------------------------------|--|
| 5110 | Long-Term Debt Service | \$ (602,221) | Debt service payments have decreased due to pay off of bus leases. |

Debt Service/FFCO (303)

| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|------------------------|------------------------------|--|
| 5110 | Long-Term Debt Service | \$ (185,650) | Debt service payments decreased according to payment schedule. |

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Capital Projects Fund (400)

| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|---|------------------------------|---|
| 2520 | Fiscal Services, Site | \$ (99,966) | Overall, the Capital Projects fund decreased due to spending down of the remaining 2006 bond funds. |
| 4120 | Acquisition Development | (200,000) | |
| 4150 | Building Acquisition | (3,630,784) | |
| 5200 | Construction & Improvement Services, Transfers of Funds | 226,857 | |

Insurance Reserve Fund (611)

| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|------------------------|------------------------------|---|
| 2690 | Other Support Services | \$ (1,444,608) | Decrease in unemployment insurance costs. |
| 6110 | Operating Contingency | 258,732 | Increase reserves. |

Workers Compensation Fund (612)

| Function Code | Function Description | Variance from 2012-13 Budget | Variance |
|---------------|------------------------|------------------------------|---|
| 2690 | Other Support Services | \$ 261,196 | Workers compensation rate increased. |
| 6110 | Operating Contingency | (85,210) | Planned reserve decreased to cover anticipated expenses in excess of revenue. |