

**Beaverton School District
Major Function Variance Analysis
2014-15 Proposed Budget**

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

General Fund (100)

Object Code	Object Description	Variance
0110	Regular Salaries	Salaries are increased due to add back of three workdays and staffing allocation changes in the budget decision packages for increased State School Fund, Gain Share and Local Option Levy: 151.1 Certified Allocated Person Unit (APU) 6.1 Classified APU 12.0 Administrator APU 169.2 Total APU Increase
0200	Contractual Employee Benefits	Overall increase due to allocation changes in salaries and health insurance increases.
0300	Purchased Services	Increases in travel and conference costs for professional development, connectivity costs and charter school payments.
0400	Supplies & Materials	Increases in consumable supplies allocated to schools, textbooks and computers.
0700	Transfers	Decrease in fund transfers is due decrease in debt service for bus leases.

General Fund (100)

Function Code	Function Description	Variance from 2013-14 Budget	Variance
1110 1120	Elementary Programs Middle School Programs	\$ 8,092,064 4,085,792	Increases are due to add back of three workdays, additional staff and contractual salary and benefit increases.
1280	Alternative Education	1,428,486	Additional staffing for credit recovery and contractual salary and benefit increases.
1290	Designated Programs	1,945,408	Increased ELL allocation for growing enrollment and contractual salary and benefit increases.
2120	Guidance Services	1,653,056	Increased counselors K-12 and contractual salary and benefit increases.
2220	Educational Media Services	736,977	Increased hours for elementary Library Media Assistants and contractual salary and benefit increases.

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Function Code	Function Description	Variance from 2013-14 Budget	Variance
2240	Instructional Staff Development	1,558,636	Professional development increases for AVID program 6-12 and support of the new instructional framework, implementation of CCSS/Smarter Balance and continued instructional support.
2660	Technology Services	2,029,312	Increased connectivity costs and support of the bond-funded Digital Conversion.
5200	Transfers of Funds	(683,435)	Reduction due to decreased Debt Service transfer for Bus Lease.
6110	Operating Contingency	4,687,822	Increase the contingency to 5% of revenue as outlined by board financial goal for 2014-15 and board policy.

Categorical Fund (240)

Function Code	Function Description	Variance from 2013-14 Budget	Variance
4150	Construction & Improvement Services	\$ (1,127,000)	The main funding source for this fund is The Energy Efficient Schools Program. Remaining fund balance was spent down in 2013-14 and prior funding source is no longer available.

Grant Fund (270)

Major Function Code	Function Description	Variance from 2013-14 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. Carryover amounts are lower this year due to reduction in Title and IDEA last year. Title III and Title IC added summer programs. New grants awarded that we have not received in previous years.</p>

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Food Services Fund (290)

Function Code	Function Description	Variance from 2013-14 Budget	Variance
3120	Food Preparation and Dispensing Services	\$ 981,732	Increases in salary and benefits, add back three workdays, and estimated increased costs for food supplies due to an increase in the number of meals served.

Debt Service/General Obligation Bond Fund (300)

Function Code	Function Description	Variance from 2013-14 Budget	Variance
5110	Long-Term Debt Service	\$(16,846,409)	Debt service payments have decreased due to pay off of long-term debt. Please note this will be adjusted prior to the Approved budget document. We are working with underwriters to estimate payments with new bond issue.

Debt Service/Lease Purchase Fund (301)

Function Code	Function Description	Variance from 2013-14 Budget	Variance
5110	Long-Term Debt Service	\$ (151,835)	Debt service payments have decreased due to pay off of bus leases.

Debt Service/FFCO (303)

Function Code	Function Description	Variance from 2013-14 Budget	Variance
5110	Long-Term Debt Service	\$ (179,300)	Debt service payments decreased according to payment schedule.

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Capital Projects Fund (400)

Function Code	Function Description	Variance from 2013-14 Budget	Variance
1000	Instruction	\$18,250,000	Overall, the Capital Projects fund increased due to the 2014 bond levy.
2000	Support Services	61,938,800	
4000	Facilities Acquisition & Construction	367,791,891	
5200	Transfers of Funds	362,300	

Insurance Reserve Fund (611)

Function Code	Function Description	Variance from 2013-14 Budget	Variance
6110	Operating Contingency	\$ 447,977	Increase reserves.

Workers Compensation Fund (612)

Function Code	Function Description	Variance from 2013-14 Budget	Variance
2690	Other Support Services	\$ 195,942	Workers compensation rate increased.
6110	Operating Contingency	344,590	Increase reserves.

Printing Services Fund (614)

Function Code	Function Description	Variance from 2013-14 Budget	Variance
5200	Transfer of Funds	\$ (153,766)	Decrease due to closing of fund in 2013-14.