PSD Spending FY2021-22 (audited - GAAP basis)

$318.1 million General Fund*

School/Department Location and PSD Budget Control Group

PSD Budget Control Group

SBB Allocations (50%)

Schools Principal and APs 5%

Non-school Administrators (2%)

School Location Spending (Schools - Elementary through Transportation (multiple schools ~80%)) — 85% at Schools

Central Spending (Assessment & Research through COVID) — 15% for Schools

School/Department Location	Site/Department Budgets	Administration	Integrated Services	ELL	Read Act/Literacy	Extra Duty Athletics	Extra Duty Other	Additional Comp	Homebound	Substitutes	Incentives	Innovation	Technology	Textbooks	Operations	Capital Projects	Security/Risk	Mileage	Utilities	Grand Total
Schools - Elementary	71,933,583	7,654,892	7,141,848	2,819,843	608,990	805	481,652	805,653	2,950	1,183,776	-	-	1,877,487	183,348	3,282,868	227,781	-	127,014	2,157,211	100,489,701
Schools - Middle	34,820,052	3,394,519	3,855,375	1,041,728	981	639,323	551,905	223,155	28,169	363,175	-	-	652,309	91,602	1,835,207	324,487	-	7,313	1,309,402	49,138,701
Schools - High	49,593,283	3,329,281	4,635,270	1,026,680	-	1,666,218	723,364	437,361	19,946	536,108	-	-	1,009,398	141,081	2,008,035	43,900	2,448	54,563	1,684,602	66,911,537
PSD Virtual	(718)	863	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145
Alternative Programs	9,680,847	1,078,772	952,232	70,271	6,663	29,492	156,210	43,596	-	52,034	-	-	12,227	-	265,538	-	-	3,568	176,941	12,528,391
Early Childhood	3,970,922	269,452	82,544	-	-	-	-	22,120	-	6,027	-	-	-	-	-	-	-	16,810	33,129	4,401,005
Integrated Services (multiple schools)	1,078,722	936,697	11,740,151	-	-	-	-	4,354	-	(246)	-	-	-	-	-	-	-	3,392	5,926	13,768,995
Student Services (multiple schools)	4,394,431	1,008,723	38,293	687,840	-	-	97	58,527	-	5,553	(18,858)	-	8,177	-	-	-	-	20,233	-	6,203,017
School Security (multiple schools)	1,017,531	-	-	-	-	-	-	-	-	-	-	-	-	-	26,915	-	1,252,133	-	-	2,296,579
Athletics (multiple schools)	121,911	176,125	-	-	-	-	-	-	-	-	-	-	-	-	1,110	2,760	-	2,753	1,347	306,007
Technology (multiple schools ~35%)	3,291,893	218,498	-	-	-	-	-	685	-	0	-	-	555,697	-	153,415	1,432,932	-	2,051	4,444	5,659,614
Transportation (multiple schools ~80%)	8,692,165	122,703	-	-	-	-	-	-	-	-	-	-	-	-	-	15,360	375	-	57,636	8,888,239
Assessment & Research	581,647	202,791	-	-	-	-	-	-	-	(174)	-	-	-	-	-	-	-	78	-	784,342
Curriculum & Instruction	2,150,860	535,587	-	-	66,256	-	4,344	10,269	-	371,534	(612)	-	-	19,883	-	-	-	4,913	-	3,163,035
District Administration	2,306,280	2,238,633	-	-	-	-	-	2,325	-	-	-	-	-	-	-	-	-	3,162	-	4,550,400
District Overhead Costs	671,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	497,801	1,169,260
Facilities	3,364,261	527,511	-	-	-	-	-	-	-	-	-	-	-	-	6,822,922	176,562	439	1,373	640,720	11,533,788
Finance, Payroll and Purchasing	1,940,087	1,080,705	-	-	-	-	-	489	-	-	-	-	-	-	5,131	-	-	913	-	3,027,327
Human Resources	1,173,099	1,064,458	434	-	-	-	-	489	-	348,753	-	-	-	-	-	-	-	2,792	384	2,590,410
Non-School Facilities Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	418,388	418,388
Partnerships & Volunteers	37,541	168,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	478	10,700	216,971
Professional Development	1,513,462	243,143	-	-	-	-	2,813	4,801	-	226	-	-	-	-	-	-	-	1,528	-	1,765,974
Risk-Related Activities	143,351	180,234	-	-	-	-	-	-	-	831	-	-	-	-	1,404,351	-	2,412,734	291	-	4,141,793
Technology (Central ~65%)	6,113,515	405,781	-	-	-	-	-	1,272	-	0	-	-	1,032,009	-	284,914	2,661,159	-	3,809	8,253	10,510,712
Transportation (Central ~20%)	2,173,041	30,676	-	-	-	-	-	-	-	-	-	-	-	-	-	3,840	94	-	14,409	2,222,060
COVID	1,362,097	(4,460)	-	-	-	-	-	101,779	-	-	-	-	-	-	24,955	-	-	-	-	1,484,371
Grand Total	**212,125,322**	**24,863,836**	**28,446,147**	**5,646,361**	**682,890**	**2,335,839**	**1,920,385**	**1,716,876**	**51,065**	**2,867,598**	**(19,470)**	**-**	**5,147,305**	**435,914**	**16,115,362**	**4,888,781**	**3,668,223**	**257,036**	**7,021,292**	**318,170,762**

Site Discretion (by PSD Budget Control Group) Centrally Directed and/or Managed

Recent legislation requires that school districts begin reporting spending by location level (ie. School or Department). The chart above organizes PSD financial data by location spending on the left and then breaks that down by PSD budget control groups (i.e. site-based, operation, utilities, etc...). Therefore, the data can now be disaggregated by location and budget control group for greater clarity about decision-making discretion and where the actual expenditures occurs. For example, some location spending may not occur at the schools, but services are provided directly to students in school buildings. This format is designed to further enhance internal financial transparency.

The dotted line above represents a natural break between services provided to students and those with a district-wide purpose. Spending above the line (85%) reflects budgets provided to schools through student based budgeting as well as additional centrally managed budgets which provide services directly to and for students. Spending below the dotted line (15%) reflects spending on centralized services for schools.

*Excludes Charter School Payments