

PSD Spending FY2017-18 (audited)
\$248.8 million General Fund
School/Department Location and PSD Budget Control Group

School/Department Location	PSD Budget Control Group																				Grand Total	
	Site/Department Budgets	Administration	Integrated Services	ELL	Read Act/Literacy	Extra Duty Athletics	Extra Duty Other	Additional Comp	Homebound	Staff Dev	Substitutes	Incentives	Innovation	Technology	Textbooks	Operations	Capital Projects	Security/Risk	Mileage	Utilities		Other
Schools - Elementary	24.15%	2.47%	1.60%	0.86%	0.28%	-	0.20%	0.29%	-	0.05%	0.50%	-	0.06%	0.34%	0.19%	1.11%	0.07%	-	0.06%	0.64%	-	32.87%
Schools - Middle	11.71%	1.22%	1.31%	0.39%	0.01%	0.22%	0.20%	0.09%	0.01%	0.03%	0.16%	-	0.01%	0.04%	0.03%	0.67%	0.08%	-	0.01%	0.40%	-	16.59%
Schools - High	15.39%	1.12%	1.58%	0.32%	-	0.50%	0.26%	0.13%	0.02%	0.04%	0.15%	-	0.03%	0.62%	0.45%	0.78%	0.02%	-	0.03%	0.50%	-	21.94%
Alternative Programs	2.29%	0.31%	0.18%	-	0.01%	-	0.04%	0.01%	-	-	0.02%	-	-	0.01%	-	0.07%	0.05%	-	-	0.05%	-	3.04%
Early Childhood	1.04%	0.06%	0.01%	-	-	-	-	0.02%	-	-	0.02%	-	-	-	-	0.02%	-	-	0.01%	0.01%	-	1.19%
Integrated Services (multiple schools)	0.35%	0.33%	3.59%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.27%
Student Services (multiple schools)	1.03%	0.28%	0.01%	0.16%	-	-	-	0.01%	-	-	-	0.06%	-	-	-	-	-	-	0.02%	-	-	1.57%
School Security (multiple schools)	0.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.38%	-	-	-	0.71%
Athletics (multiple schools)	0.03%	0.06%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.09%
Technology (multiple schools ~35%)	0.96%	0.07%	-	-	-	-	-	-	-	-	-	-	-	0.20%	-	0.05%	-	-	-	-	-	1.28%
Transportation (multiple schools ~80%)	2.61%	0.05%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.22%	-	-	0.03%	-	2.91%
Assessment & Research	0.15%	0.08%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.23%
Curriculum & Instruction	0.90%	0.12%	-	-	0.01%	-	-	-	-	-	-	0.10%	0.01%	-	-	-	-	-	0.01%	-	-	1.15%
District Administration	0.66%	0.60%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.26%
District Overhead Costs	0.34%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.19%	-	0.53%
Facilities	0.98%	0.18%	-	-	-	-	-	-	-	-	-	-	-	-	-	1.88%	0.04%	-	-	0.05%	-	3.13%
Finance, Payroll and Purchasing	0.85%	0.30%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.15%
Human Resources	0.32%	0.26%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.58%
Non-School Facilities Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.08%	-	-	-	0.08%	-	0.16%
Partnerships & Volunteers	0.09%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.09%
Professional Development	0.64%	0.27%	0.03%	-	-	-	-	-	-	0.01%	-	-	-	-	-	-	-	-	-	-	-	0.95%
Risk-Related Activities	0.03%	0.06%	-	-	-	-	-	-	-	-	-	-	-	-	-	0.21%	-	0.65%	-	-	-	0.95%
Technology (Central ~65%)	1.78%	0.13%	-	-	-	-	-	-	-	-	-	-	-	0.38%	-	0.09%	-	-	-	-	-	2.38%
Transportation (Central ~20%)	0.65%	0.01%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05%	-	-	0.01%	-	0.72%
Long Range Planning	0.23%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.23%
PILO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03%	0.03%
Grand Total	67.51%	7.98%	8.31%	1.73%	0.31%	0.72%	0.70%	0.55%	0.03%	0.13%	0.85%	0.16%	0.11%	1.59%	0.67%	4.96%	0.53%	1.03%	0.14%	1.96%	0.03%	100.00%

Schools Principal and APs 5%

SBB Allocations (51%)

School Location Spending

Central Spending

86% at Schools

14% for Schools

Non-school Administrators (2%)

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 (86%) 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 (14%) reflects spending on centralized services for schools.