

PSD Spending FY2020-21 (audited - GAAP basis)
\$286.6 million General Fund*
School/Department Location and PSD Budget Control Group

		PSD Budget Control Group																					
		Site/Department Budgets	Administration	Integrated Services	ELL	Read Acq/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	Grand Total
School Location Spending	SBB Allocations (50%)																						
	School/Department Location																						
	Schools - Elementary	64,778,279	6,755,512	5,582,086	2,586,544	509,864	805	394,897	720,221	6,670	10,048	420,946	-	30,127	1,487,799	283,452	3,106,721	238,402	-	96,499	1,890,824	-	88,899,696
	Schools - Middle	32,441,621	3,082,026	3,629,603	966,631	8,885	190,817	523,851	204,910	3,110	441	77,123	-	72,857	1,575,198	908,644	1,601,804	48,228	-	2,222	1,159,195	-	46,497,167
	Schools - High	44,976,846	3,324,389	4,722,579	914,955	9,612	1,418,866	644,840	329,291	1,726	1,938	104,011	-	71,367	2,105,728	644,615	1,908,552	129,297	-	22,986	1,511,921	-	62,843,518
	PSD Virtual	227,461	13,140	24,860	13,152	-	-	123,843	43,788	-	-	448	-	-	-	-	-	-	-	-	-	-	446,692
	Alternative Programs	7,296,545	797,080	526,806	-	4,473	14,449	131,039	36,188	-	25	9,933	-	10,297	4,922	-	255,060	-	-	685	158,747	-	9,246,249
	Early Childhood	3,057,825	296,933	64,885	65,273	-	-	-	8,802	-	-	2,879	-	-	-	-	(1,077)	-	-	7,675	33,284	-	3,536,479
	Integrated Services (multiple schools)	1,066,630	892,289	11,274,410	-	-	-	-	2,298	-	-	1,475	-	-	-	-	-	-	-	106	5,110	-	13,242,317
	Student Services (multiple schools)	3,853,234	777,955	21,334	599,532	-	-	-	77	7,259	-	-	-	226,297	-	4,650	-	-	-	5,474	-	-	5,495,814
	School Security (multiple schools)	930,475	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,874	21,934	864,951	-	-	1,819,233
	Athletics (multiple schools)	89,341	169,859	-	-	-	-	-	2,429	-	-	-	-	-	-	-	-	-	-	370	-	-	263,810
	Technology (multiple schools ~35%)	2,821,058	238,035	-	Schools Principal and APs 5%	-	-	-	1,199	-	-	-	-	-	5,533	340,867	-	145,715	1,068,028	-	2,525	353	4,623,313
	Transportation (multiple schools ~80%)	4,993,466	114,328	-	-	-	-	-	392	-	-	-	-	-	-	-	-	-	-	-	-	58,326	5,166,511
	Assessment & Research	382,479	219,714	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	602,194
	Curriculum & Instruction	1,906,507	340,675	-	-	47,880	-	4,399	489	-	-	48	254,147	16,389	-	7,997	-	-	-	2,026	-	-	2,580,558
	District Administration	1,760,823	2,283,645	-	-	-	-	-	2,813	-	-	-	-	-	-	-	-	-	-	295	-	-	4,047,576
	District Overhead Costs	576,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	457,524	1,033,533
	Facilities	2,178,618	387,486	-	-	-	-	-	507	-	-	-	-	-	-	-	-	5,754,378	154,998	314	-	229,727	8,706,029
	Finance, Payroll and Purchasing	1,908,477	1,136,835	-	-	-	-	-	1,958	-	-	-	-	19,754	-	-	-	0	-	-	66	7,071	3,074,161
Human Resources	924,675	1,033,576	-	-	-	-	-	-	-	-	21,953	-	-	-	-	-	-	-	-	880	384	1,981,468	
Non-School Facilities Costs	105,697	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,353	1,600	-	-	221,988	346,637	
Partnerships & Volunteers	140,275	-	-	-	-	-	-	489	-	-	-	-	-	-	-	-	-	-	-	115	8,224	149,104	
Professional Development	1,233,880	166,170	59,310	-	-	-	-	2,289	-	6,746	0	-	-	-	-	-	-	-	-	130	-	1,468,525	
Risk-Related Activities	93,854	169,825	-	-	-	-	-	-	-	-	(3,232)	-	-	-	-	-	1,159,814	-	1,787,165	74	-	3,207,501	
Technology (Central ~65%)	5,238,107	442,065	-	-	-	-	-	2,227	-	-	-	-	-	10,275	633,039	-	270,614	1,983,481	-	4,689	655	8,586,152	
Transportation (Central ~20%)	1,248,367	28,582	-	-	-	-	-	98	-	-	-	-	-	-	-	-	-	-	-	-	14,581	1,291,628	
COVID	2,347,885	9,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,356,920	
PILO	33,284	4,621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,716	-	352	153,635	4,875,621	5,071,229	
Grand Total	186,612,719	22,683,776	25,905,874	5,146,087	580,714	1,624,938	1,825,376	1,365,218	11,505	19,198	635,585	480,445	236,598	6,152,203	1,844,708	14,224,894	3,645,968	2,652,430	148,610	5,911,547	4,875,621	286,584,013	
		Site Discretion										(by PSD Budget Control Group)										Centrally Directed and/or Managed	

85% at Schools

15% for Schools

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