Recent legislation requires that school districts begin reporting spending by location level (i.e. 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 occur. 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 centrally controlled services.

*Excludes Charter School Payments.