

PSD Spending FY2022-23 (audited - GAAP basis)
 \$348.1 million General Fund
 School/Department Location and PSD Budget Control Group

School/Department Location	PSD Budget Control Group																				Grand Total
	Student Support Services	Administration	Instruction	ELL	Language Arts	Math/Science	Special Ed	Enrichment	Arts/Comp	Health	Technology	Transportation	Operations	Capital Projects	Security	Maintenance	Utilities	Other	Other		
School Allocations (50%)	14,761,882.73	7,886,899.90	7,856,254.82	2,731,024.56	775,292.20	1,171.38	990,889.78	855,222.28	2,119.15	1,496,809.30	2,166,929.83	116,383.29	3,742,286.04	75,812.85	-	199,473.16	2,326,793.83	105,609,754.20			
Schools - Elementary	29,772,887.24	2,629,430.22	3,488,918.53	1,503,057.78	70,331.77	585,181.39	525,639.36	288,173.06	7,131.44	442,436.03	719,812.39	35,747.61	1,894,780.81	32,140.00	2,159.77	-	5,917.46	1,262,318.42	43,055,093.28		
Schools - Middle	11,571,048.98	880,763.29	1,202,052.48	298,923.88	-	624,370.89	83,833.18	624,370.89	-	184,085.16	660,151.72	-	660,151.72	-	694.00	-	773,893.36	16,564,380.52	-		
Schools - Middle High	60,591,087.79	3,434,006.03	4,851,009.21	1,134,624.46	-	699,370.74	548,293.03	26,572.48	-	1,037,006.61	1,587,706.61	158,781.59	2,950,183.56	243,423.41	-	-	1,745,411.38	66,637,149.08	-		
Alternative Programs	10,909,988.78	1,076,138.47	895,086.96	40,493.80	13,335.26	17,683.19	16,297.50	73,785.08	-	6,759.34	-	-	294,366.52	10,033.75	-	-	7,768.48	187,407.87	12,706,349.11		
Early Childhood	4,203,819.45	317,008.01	271,008.01	-	-	-	61,970.73	-	-	4,658.44	-	-	-	-	-	-	2,359.35	-	4,662,324.14		
Integrated Services (multiple schools)	1,273,240.48	307,434.70	13,004,739.31	-	-	-	-	8,945.79	-	88.41	-	-	-	-	-	-	629.19	5,829.03	16,206,306.81		
Student Services (multiple schools)	4,712,986.02	1,083,599.05	24,202.54	779,897.20	-	-	14,331.07	57,480.16	-	398.73	-	-	11,634.83	-	-	-	34,210.16	4,389.87	6,978,200.16		
School Security (multiple schools)	1,067,479.54	263,368.80	-	-	-	-	2,457.74	-	-	-	-	-	114,501.48	-	-	-	183.87	1,697,368.53	3,045,324.44		
Athletics (multiple schools)	113,082.36	156,254.27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,143.24	421,887.73		
Technology (multiple schools - 30%)	3,239,583.55	288,185.62	-	-	-	-	2,751.99	-	-	4.00	306,504.26	-	161,893.21	696,326.54	2,332.90	-	63,823.20	4,741,226.28			
Transportation (multiple schools - 30%)	3,770,282.58	82,289.24	-	-	-	-	-	856.26	-	-	-	-	-	26,028.41	-	-	1,728.29	37,419.26	3,801,107.89		
Assessment & Research	362,242.56	345,716.81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	397.21	-	708,961.61		
Curriculum & Instruction	3,641,638.25	479,880.62	-	-	28,741.04	-	10,872.94	-	-	417.73	627.54	7,489.39	-	-	-	1,762.11	-	4,192,430.44			
District Administration	3,052,671.02	2,483,450.73	-	-	-	-	4,290.15	-	-	-	-	-	-	-	-	86.44	-	5,536,121.81			
District Overhead Costs	1,069,526.12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	860,189.67	1,929,715.79		
Facilities	3,699,797.12	698,791.78	-	-	-	-	1,031.94	165.85	-	-	-	-	8,917,021.68	448,416.36	807.55	-	229.38	14,023,976.09			
Finance, Payroll and Purchasing	2,155,531.96	1,331,845.00	-	-	195,017.69	-	882.80	-	-	-	-	-	-	-	-	-	-	3,487,386.26			
Human Resources	1,318,419.83	1,256,673.49	-	-	-	-	6,682.58	-	-	324,438.97	-	-	-	-	-	-	-	2,575,134.87			
Non-School Facilities Costs	2,076.17	-	-	-	-	-	-	-	-	-	-	-	52,728.74	-	-	-	-	53,804.91			
Partnerships & Volunteers	94,749.23	263,523.85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	358,273.08			
Professional Development	2,432,074.75	333,317.84	-	-	-	-	10,231.50	-	-	1,567.98	-	-	-	-	-	-	-	2,775,952.07			
Risk-Related Activities	247,771.09	184,409.35	-	-	-	-	1,476.62	-	-	41.30	-	-	3,630,710.00	-	-	-	-	7,146,968.34			
Technology (Central - 40%)	6,015,388.01	498,077.99	-	-	-	-	5,110.95	-	-	7.44	969,222.19	-	300,897.39	1,293,177.86	2,441,024.31	-	1,254.77	8,005,132.65			
Transportation (Central - 20%)	2,448,092.22	16,072.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,464,164.28			
Long Range Planning	130,390.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,390.00			
Pandemic Response	1,193,144.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,193,144.05			
Grand Total	229,242,462.76	27,686,221.75	31,146,381.65	6,125,281.86	941,236.13	3,028,930.02	2,434,962.42	2,821,431.09	36,823.07	3,187,339.98	4,821,375.12	318,401.88	22,154,217.90	2,939,939.47	4,042,140.80	342,172.14	7,871,638.03	348,083,074.87			

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 & PEERA On-behalf Payments