

**SHAKER HEIGHTS CITY
SCHOOL DISTRICT**

ANNUAL APPROPRIATION

RESOLUTION

for the year ending

JUNE 30, 2023

SEPTEMBER 2022



ALL FUNDS

It is recommended that the Board of Education rescind Resolution No. 22-06-85, the Temporary Annual Appropriations for 2022-23 and approve the following 2022-23 Annual Appropriations:

						EXHIBIT T-3
SHAKER HEIGHTS CITY SCHOOL DISTRICT						
ANNUAL APPROPRIATIONS SUMMARY						
FYE 2022 - 2023						
		2022-23	2021-22	2021-22	\$ Inc/(Dec)	% Inc/(Dec)
Fund No.	Fund Name	Appropriation	Final Actual	Final Approp.	vs.Pr.Yr.App.	vs.Pr.Yr.App.
001	General Fund	\$103,110,025	\$97,357,707.28	\$102,381,375.00	\$728,650.00	0.7%
002	Bond Retirement	3,610,000	3,553,899.45	3,630,000.00	(20,000.25)	-0.6%
003	Permanent Improvement Levy	1,000,000	0.00	1,000,000.00	0.00	0.0%
004	Building Fund	500,000	2,267,741.29	2,000,000.00	(1,500,000.00)	-75.0%
006	Food Services	2,200,000	1,939,914.70	2,100,000.00	100,000.00	4.8%
007	Special Trust	125,000	14,519.80	18,172.73	106,827.27	587.8%
009	Uniform School Supplies	100,000	70,390.79	100,000.00	0.00	0.0%
011	Rotary Fund-Special Services (AP Testing)	150,000	122,465.06	150,000.00	0.00	0.0%
014	Special Rotary Fund (gym clothes, bookstore, etc.)	150,000	54,064.96	125,000.00	25,000.00	20.0%
018	Public School Support	325,000	126,486.34	325,000.00	0.00	0.0%
020	Shaker Merchandise	25,000	0.00	25,000.00	0.00	0.0%
022	District Agency	2,350,000	1,584,535.16	2,350,000.00	0.00	0.0%
024	Self-Insurance-Health	14,500,000	12,982,192.71	13,000,000.00	1,500,000.00	11.5%
027	Self-Insurance-Workers' Comp	300,000	42,543.85	550,000.00	(250,000.00)	-45.5%
200	Student Activity	350,000	158,725.70	350,000.00	0.00	0.0%
300	Athletics	500,000	503,107.49	500,000.00	0.00	0.0%
401	Auxiliary Services (Non-Public)	200,000	177,723.90	180,299.39	19,700.61	10.9%
451	Data Communication	15,000	14,400.00	14,400.00	600.00	4.2%
467	Student Wellness & Success	0	0.00	0.00	0.00	#DIV/0!
499	Miscellaneous State Grants-Parent Mentor	105,000	75,793.41	49,651.08	55,348.92	111.5%
507	School Relief-CARES Act	0	3,941,488.58	6,582,552.34	(6,582,552.34)	-100.0%
510	Coronavirus Relief	0	0.00	0.00	0.00	#DIV/0!
516	IDEA Part B (Title VI-B SpEd)	1,350,000	1,301,896.24	1,623,334.03	(273,334.03)	-16.8%
551	Title III Limited English Proficiency	25,000	11,867.90	12,088.41	12,911.59	106.8%
572	Title I	900,000	1,056,327.87	868,052.49	31,947.51	3.7%
584	Title IVA-Student Suppt. & Academic Enrichment	75,000	69,825.65	69,825.65	5,174.35	7.4%
587	Preschool/Individuals with Disabilities	25,000	22,246.91	41,292.80	(16,292.80)	-39.5%
590	Title II-A - Improving Teacher Quality	185,000	300,483.61	162,016.17	22,983.83	14.2%
599	Miscellaneous Federal Grants	25,000	21,345.70	(5,360.89)	30,360.89	-566.3%
	Total for all Funds	\$132,200,025	\$127,771,694.35	\$138,202,699.20	(\$6,002,674.45)	-4.3%
			0.00	0.00	(0.00)	0
NOTES:						
	Fund 004 appropriation for F22 reduced to reflect spending of remaining bond proceeds.					
	Fund 024 increase due to estimated rate increase in F23.					
	Fund 027 decrease due to reserve settlements finalized in F22.					
	Fund 507 ESSER III funding was fully appropriated in F22.					
	Fund 516 reduction in F23 due to non-recurring ARP IDEA funding allocation in F22.					
	Fund 587 reduction in F23 due to non-recurring ARP IDEA funding allocation in F22.					
	Fund 599 Title IVA-reclassified by the State to Fund 584 in F22.					



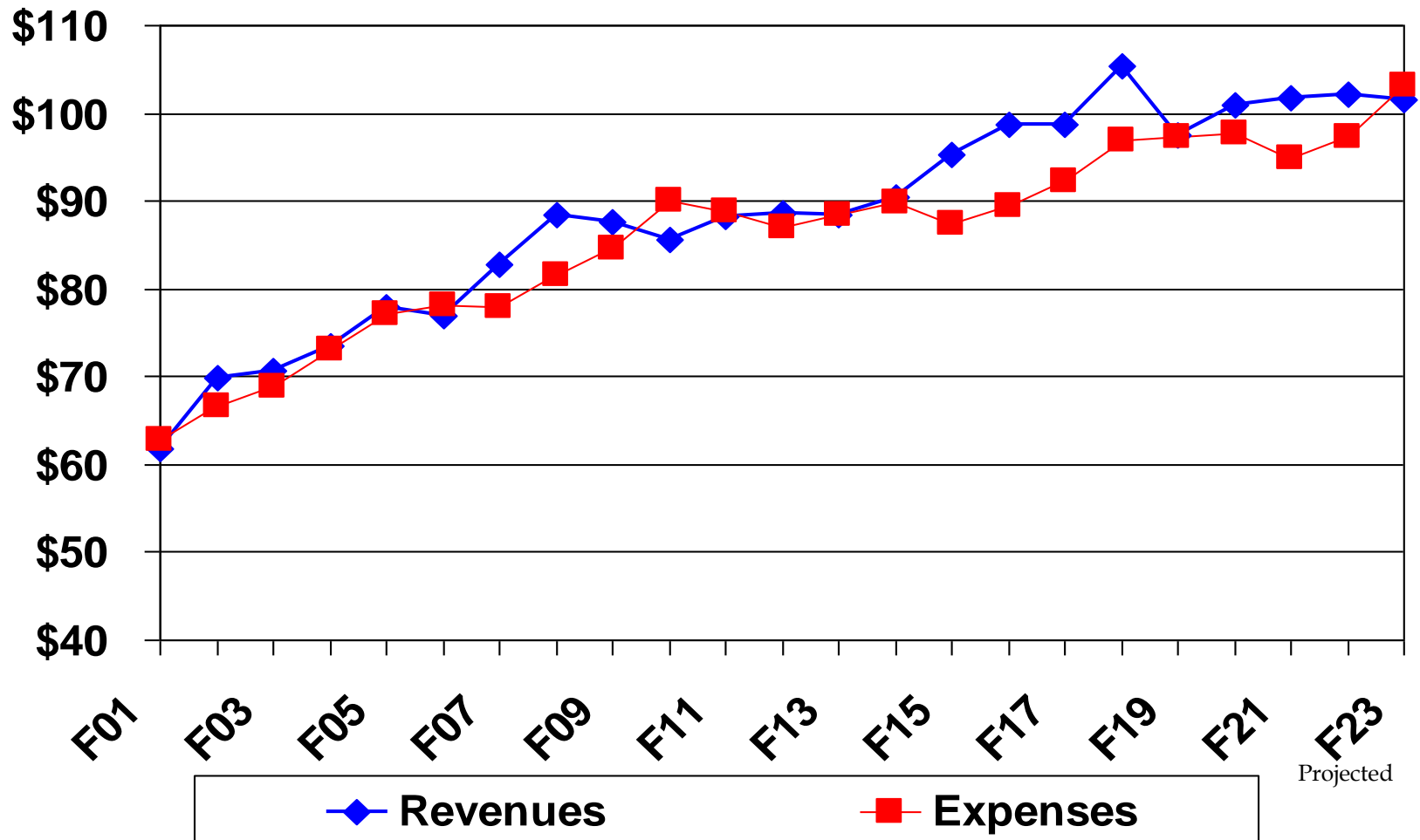
GENERAL FUND



Shaker
Heights
Schools
Shaker Heights, Ohio

Revenues & Expenses

(millions of \$'s)



Projected



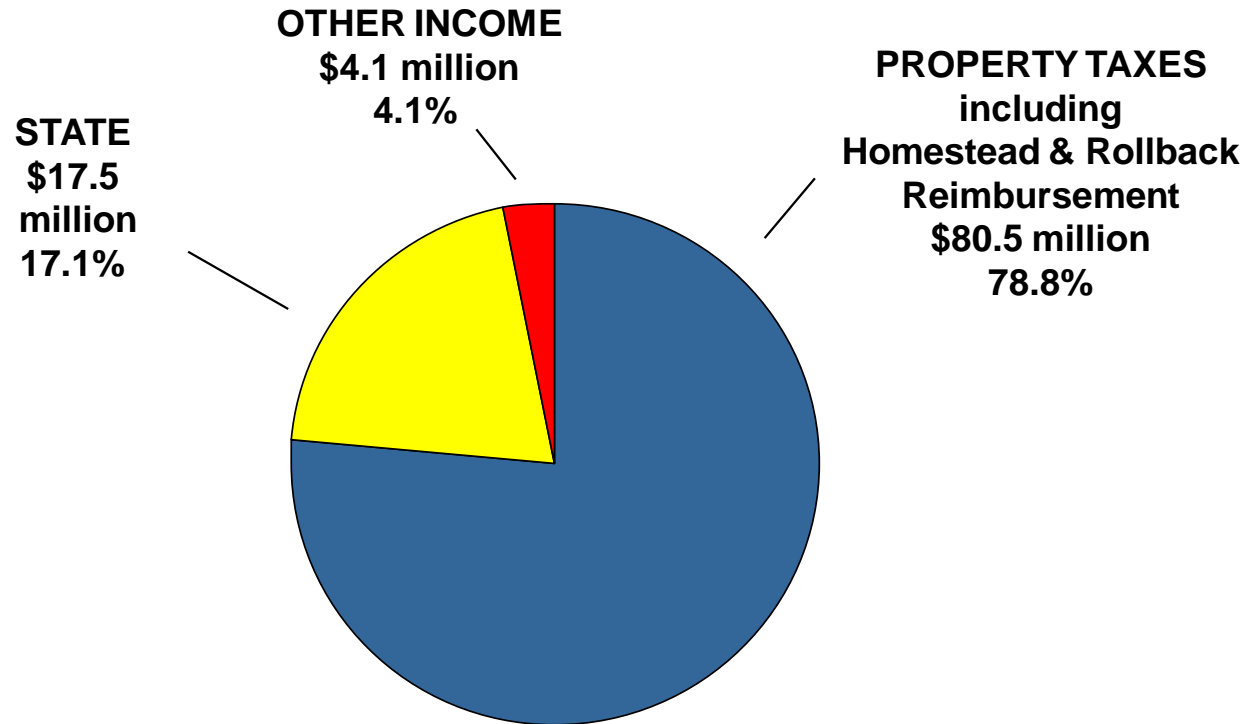
Shaker
Heights
Schools
Shaker Heights, Ohio

SHAKER HEIGHTS CITY SCHOOL DISTRICT
General Fund Budget Summary
Fiscal Year Ending
June 30, 2023

BudgetSummaryF23Rev09-09-22
 BudgetSummaryF23
 9/09/22

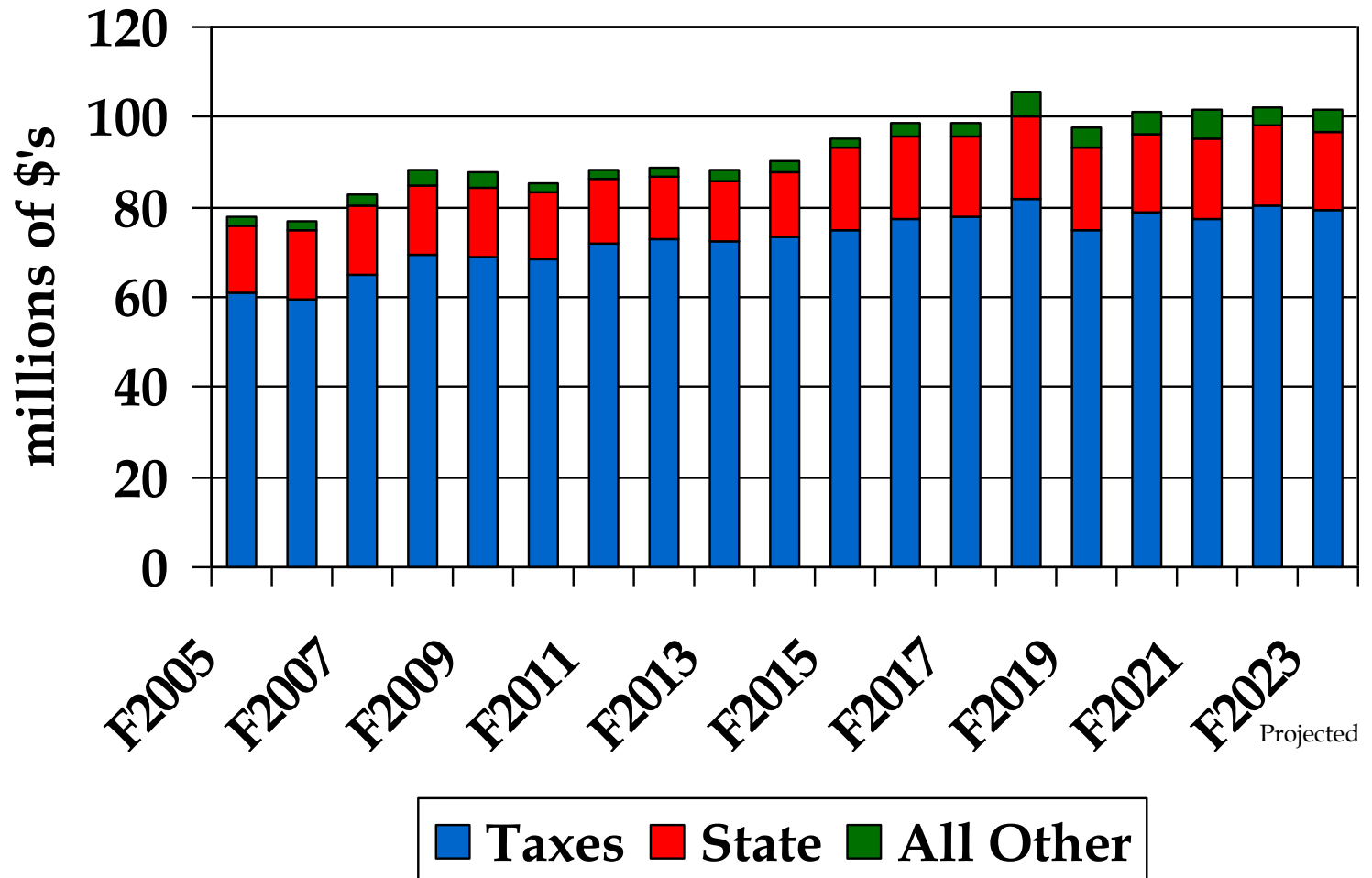
A	B	C	D	E	F	G	H	I	J	K	L	M
1		May22F23		Budget	Net \$	Net %	Net %	Note	Actual	Actual	Net \$	Net %
2		Forecast		FYE 6/30/23	Inc(Dec)	Inc(Dec)	Inc(Dec)	Ref.	FYE 6/30/22	FYE 6/30/21	Inc(Dec)	Inc(Dec)
3	REVENUE:	(millions)				FY23vsF22	FY23vsF21					FY21vsF20
4	Real Estate Taxes	66.5		\$66,659,000	(\$1,400,390)	-2.1%	2.0%	1	\$68,059,390	\$65,365,877	\$2,693,513	4.1%
5	Public Utility Pers.Property Taxes	4.0		4,056,000	192,690	5.0%	11.9%	2	3,863,310	3,625,590	237,720	6.6%
6	New Levy Revenues-included above				0	#DIV/0!					0	#DIV/0!
7	Investment Earnings	0.7		1,052,000	565,737	116.3%	41.3%	3	486,263	744,755	(258,492)	-34.7%
8	Other Local	2.3		2,799,348	(751,965)	-21.2%	-41.9%	4	3,551,313	4,817,779	(1,266,466)	-26.3%
9	State Foundation	15.1		15,070,700	75,422	0.5%	-9.3%	5	14,995,278	16,610,543	(1,615,265)	-9.7%
11	Homestead Exemption & RollBack	8.6		8,575,426	0	0.0%	-0.3%		8,575,426	8,598,717	(23,291)	-0.3%
12	Other State	2.2		2,549,000	59,546	2.4%	116.3%	6	2,489,454	1,178,494	1,310,960	111.2%
13	Federal-primarily medicaid	0.5		844,163	754,312	839.5%	4.5%	7	89,851	807,899	(718,048)	-88.9%
14	Transfers & Advances In	0.0		0	0	#DIV/0!			0	0	0	#DIV/0!
15	TOTAL REVENUE	99.9		101,605,637	(504,648)	-0.5%	-0.1%		102,110,285	101,749,654	360,631	0.4%
16				0	0				0	0	0	
17	EXPENDITURES:											
18	Salaries & Wages	62.5		62,408,000	2,497,611	4.2%	7.1%	8	59,910,389	58,277,168	1,633,221	2.8%
19	Fringe Benefits:											
20	Health Insurance	10.6		10,677,000	853,412	8.7%	15.2%	9	9,823,588	9,271,255	552,333	6.0%
21	Retirement Expense	9.9		9,784,000	401,794	4.3%	6.3%	8	9,382,206	9,205,443	176,763	1.9%
22	All Other Fringes	1.2		1,161,000	39,735	3.5%	2.2%	10	1,121,265	1,135,476	(14,211)	-1.3%
23	Total Fringe Benefits	21.7		21,622,000	1,294,941	6.4%	10.2%		20,327,059	19,612,174	714,885	3.6%
24	Purchased Services:											
25	Utilities	1.2		1,216,000	43,886	3.7%	18.6%		1,172,114	1,024,889	147,225	14.4%
26	Out-of-District Tuition	3.5		2,567,000	121,653	5.0%	-32.5%		2,445,347	3,802,724	(1,357,377)	-35.7%
27	Pupil Transportation	0.8		930,000	44,562	5.0%	285.9%	15	885,438	240,993	644,445	267.4%
28	Repairs & Maintenance	1.7		1,400,000	412,281	41.7%	37.8%	14	987,719	1,015,848	(28,129)	-2.8%
29	All Other Purchased Services	5.5		5,315,600	308,096	6.2%	30.4%	12	5,007,504	4,075,427	932,077	22.9%
30	Total Purchased Services	12.7		11,428,600	930,478	8.9%	12.5%		10,498,122	10,159,881	338,241	3.3%
31	Textbooks,Materials & Supplies	3.2		3,140,000	172,000	5.8%	16.7%	11,13	2,968,000	2,691,739	276,261	10.3%
32	Capital Outlay	1.9		2,000,000	759,685	61.2%	-2.9%	14	1,240,315	2,059,303	(818,988)	-39.8%
33	Other-primarily Cty.Aud.&Treas.Fees	1.7		1,753,000	74,753	4.5%	28.6%		1,678,247	1,363,657	314,590	23.1%
34	Budget Reductions-to be allocated	(0.5)		0	0	#DIV/0!			0	0	0	#DIV/0!
35	Debt Serv.-HB264,Field&Track,Bus	0.4		383,425	(2,150)	-0.6%	0.2%		385,575	382,575	3,000	0.8%
36	Transfers & Advances Out	0.4		375,000	25,000	7.1%	4.2%		350,000	360,000	(10,000)	-2.8%
37	TOTAL EXPENDITURES	104.0		103,110,025	5,752,318	5.9%	8.6%		97,357,707	94,906,497	2,451,210	2.6%
38				0	0				0	0	0	
39	Net Revenues/(Expenditures)	(4.1)		(1,504,388)	(6,256,966)				4,752,578	6,843,157	(2,090,579)	-30.5%
40												
41	Cash, Beginning of Year	68.6		71,413,009	4,752,578				66,660,431	59,817,274	6,843,157	11.4%
42												
43	Cash, End of Year	64.5		69,908,621	(1,504,388)	-2.1%	4.9%		71,413,009	66,660,431	4,752,578	7.1%
44				0	0				0	0	0	
45	Less O/S Encumbrances	5.0		5,336,074	0	0.0%	6.3%		5,336,074	5,018,252	317,822	6.3%
46	Less Budget Reserve	0.4		353,070	0	0.0%	0.0%		353,070	353,070	0	0.0%
47												
48	Fund Balance, End of Year	\$59.1		\$64,219,477	(\$1,504,388)	-2.3%	4.8%		\$65,723,865	\$61,289,109	\$4,434,756	7.2%
49		0.00		0	0				0	0	0	
50												
51		Note References:										
52												
53		1	Reduction due to F22 higher than normal delinquency collections, and earlier collection of COVID delinquency collections.									
54		2	Reflects estimated growth in Public Utility property taxes.									
55		3	Reflects increase due to higher interest rates.									
56		4	Reflects reduction due to non-recurring Prop.Tax Valuation settlement payments received in F22.									
57		5	Reflects expected funding under the Ohio Fair School Funding implemented as part of the State's biennial budget.									
58		6	Reflects expected funding under the Ohio Fair School Funding implemented as part of the State's biennial budget.									
59		7	Increase due to delay in receipt of Medicaid settlement payment in F22, resulting in two payments expected in F23.									
60		8	Reflects est. net impact of steps and contract increases for new CBA's & new positions, partially offset by retirement & replacement svgs.									
61		9	Reflects impact of projected 8% increase eff. 1/1/23.									
62		10	Includes est. increase in Medicare Tax due to increasing wages & applicability for new employees replacing retirees; plus									
63		11	Reflects projected return to pre-COVID19 impact levels.									
64		12	Includes estimated amounts for increased technology needs and other grant replacement funds.									
65		13	Reflects ongoing expected textbook purchases and other initiatives.									
66		14	Reflects increased expenditures due to all bond funds expended as of 6/30/22.									
67		15	Reflects continuation of F22 return to third-party vendor from yellow bus service due to shortage of bus drivers.									
68												
69												

General Fund Revenues 2021-22



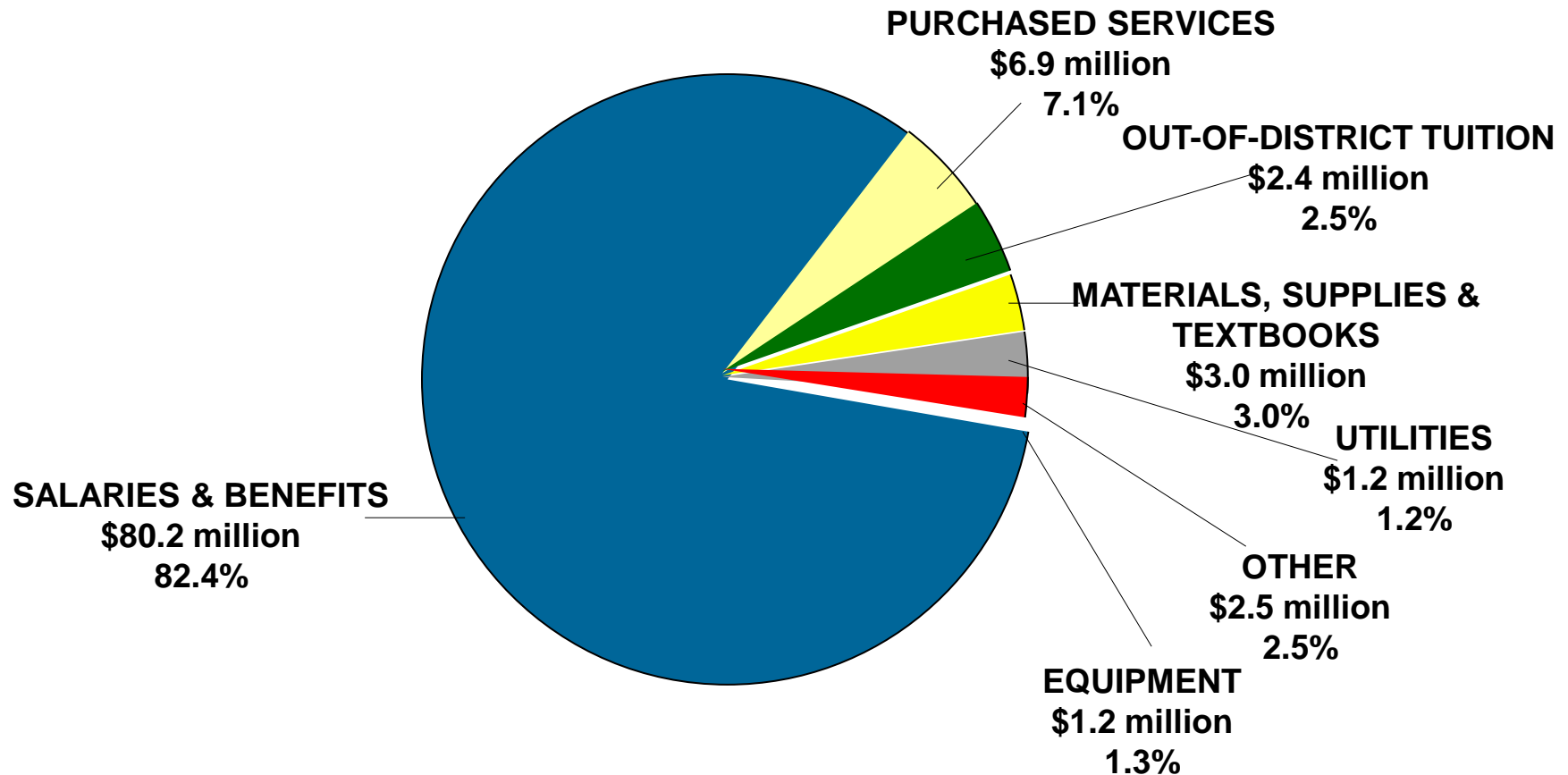
Total = \$102.1 million

Revenues



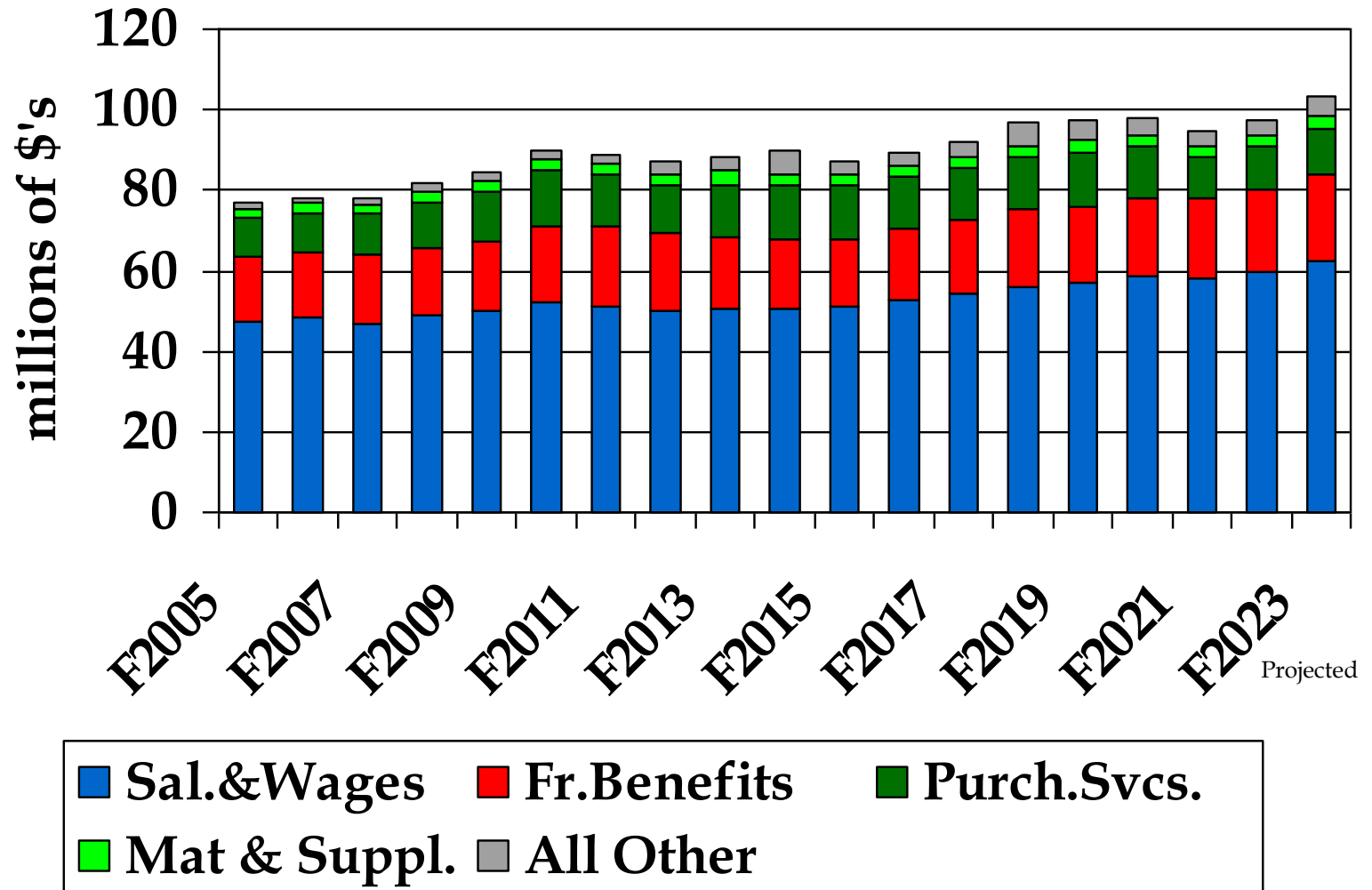
Note-F2007, F2008, F2011 & F2014 included one-time OfficeMax revenues..

General Fund Expenses 2021-22



Total = \$97.4 million

Expenses





FUNCTIONAL BASIS

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

FCFN Sum-F22Act&F23Bud Rev09-09-22
F21,F22&F23 by FCFN
09-09-22

	A	B	C	D	E	F	G	H	I	J	K	L
1			FYE 2021 ACTUAL EXPENDITURES									
2			Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			
3			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			
4	Function	-	<u>100's</u>	<u>200's</u>	<u>400's</u>	<u>500's</u>	<u>600's</u>	<u>800's</u>	<u>900's</u>	<u>Total</u>		
5	1100	Instruction-Regular	\$29,271,471	\$8,971,667	\$725,741	\$807,925	\$976,576	\$2,512	\$0	\$40,755,892		
6	1200	Instruction-Special	7,922,556	2,949,310	3,255,960	131,980	3,977	1,397	0	14,265,180		
7	1300	Instruction-Vocational	0	2,966	359,336	17,440	0	0	0	379,742		
8	1900	Instruction-Other	80,444	32,143	20,103	0	0	0	0	132,690		
9	2100	Support Srv.-Pupils	4,416,921	1,392,948	1,021,690	51,408	2,745	420	0	6,886,132		
10	2200	Support Srv.-Instructional Staff	2,754,423	943,040	386,138	498,152	310,123	65,979	0	4,957,855		
11	2300	Support Srv.-Board of Ed.	0	0	12,300	419	0	17,777	0	30,496		
12	2400	Support Srv.-Admin.	4,463,499	1,886,791	304,018	47,043	27,386	23,643	0	6,752,380		
13	2500	Fiscal Services	722,355	306,551	189,750	3,192	0	1,141,487	0	2,363,335		
14	2600	Support Srv.-Business	397,916	183,369	152,085	22,224	45,285	97,796	0	898,675		
15	2700	Operation and Mnt.	4,810,515	1,912,929	2,897,070	783,442	420,231	12,234	0	10,836,421		
16	2800	Transportation	1,650,063	514,059	314,956	293,654	67,925	0	0	2,840,657		
17	2900	Support Srv.-Central	935,155	377,875	445,563	23,610	5,989	412	0	1,788,604		
18	3200	Community Services	0	0	45,750	0	0	0	0	45,750		
19	4100	Academic Oriented Activities	86,625	16,459	3,250	0	0	0	0	106,334		
20	4300	Occupation Oriented Activities	6,629	343	0	0	0	0	0	6,972		
21	4500	Sport Oriented Activities	707,934	116,096	5,501	11,250	16,986	0	0	857,767		
22	4600	School/Public Co-Curric.	50,662	5,628	0	0	0	0	0	56,290		
23	5200	Site Improvement Services	0	0	0	0	63,020	0	0	63,020		
24	5300	Architecture & Engineering	0	0	0	0	0	0	0	0		
25	5500	Building Acq. & Construction	0	0	0	0	0	0	0	0		
26	5600	Building Improvement Svcs.	0	0	20,670	0	119,060	0	0	139,730		
27	6100	Debt Service-HB264+Field&Trac	0	0	0	0	0	382,575	0	382,575		
28	7200	Transfers	0	0	0	0	0	0	360,000	360,000		
29		GRAND TOTAL	\$58,277,168	\$19,612,174	\$10,159,881	\$2,691,739	\$2,059,303	\$1,746,232	\$360,000	\$94,906,497		
33												
34												

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

FCTN Sum-F22Act&F23Bud Rev09-09-22
F21,F22&F23 by FCTN
09-09-22

	A	B	M	N	O	P	Q	R	S	T	U	V
1			FYE 2022 ACTUAL EXPENDITURES									
2			Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			
3			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			
4	Function	-	<u>100's</u>	<u>200's</u>	<u>400's</u>	<u>500's</u>	<u>600's</u>	<u>800's</u>	<u>900's</u>	<u>Total</u>		
5	1100	Instruction-Regular	\$29,118,715	\$9,197,348	\$654,161	\$969,174	\$736,750	\$12,837	\$0	\$40,688,985		
6	1200	Instruction-Special	8,423,686	3,068,302	2,436,138	109,598	15,613	11,070	0	14,064,407		
7	1300	Instruction-Vocational	0	989	419,509	148	1,589	0	0	422,235		
8	1900	Instruction-Other	69,865	24,193	34,698	0	0	0	0	128,756		
9	2100	Support Srv.-Pupils	4,840,264	1,494,572	963,805	83,627	5,235	1,611	0	7,389,114		
10	2200	Support Srv.-Instructional Staff	2,510,376	925,469	373,339	590,649	67,436	59,477	0	4,526,746		
11	2300	Support Srv.-Board of Ed.	0	0	19,547	783	0	17,728	0	38,058		
12	2400	Support Srv.-Admin.	4,625,514	1,937,079	445,402	81,916	7,154	24,226	0	7,121,291		
13	2500	Fiscal Services	733,844	317,360	251,307	4,050	0	1,368,272	0	2,674,833		
14	2600	Support Srv.-Business	376,912	201,807	170,007	40,116	0	171,782	0	960,624		
15	2700	Operation and Mnt.	5,460,250	1,987,076	2,894,478	632,891	356,850	8,811	0	11,340,356		
16	2800	Transportation	1,760,984	552,613	951,995	428,579	2,682	0	0	3,696,853		
17	2900	Support Srv.-Central	999,900	442,040	740,080	26,469	5,985	2,433	0	2,216,907		
18	3200	Community Services	1,255	0	103,770	0	0	0	0	105,025		
19	4100	Academic Oriented Activities	175,680	29,147	10,452	0	0	0	0	215,279		
20	4300	Occupation Oriented Activities	1,998	313	0	0	0	0	0	2,311		
21	4500	Sport Oriented Activities	781,088	144,068	23,293	0	23,880	0	0	972,329		
22	4600	School/Public Co-Curric.	30,058	4,683	0	0	0	0	0	34,741		
23	5200	Site Improvement Services	0	0	0	0	3,552	0	0	3,552		
24	5300	Architecture & Engineering	0	0	6,141	0	0	0	0	6,141		
25	5500	Building Acq. & Construction	0	0	0	0	0	0	0	0		
26	5600	Building Improvement Svcs.	0	0	0	0	13,589	0	0	13,589		
27	6100	Debt Service-HB264+Field&Trac	0	0	0	0	0	385,575	0	385,575		
28	7200	Transfers	0	0	0	0	0	0	350,000	350,000		
29		GRAND TOTAL	\$59,910,389	\$20,327,059	\$10,498,122	\$2,968,000	\$1,240,315	\$2,063,822	\$350,000	\$97,357,707		
33												
34												

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

FCTN Sum-F22Act&F23Bud Rev09-09-22
F21,F22&F23 by FCTN
09-09-22

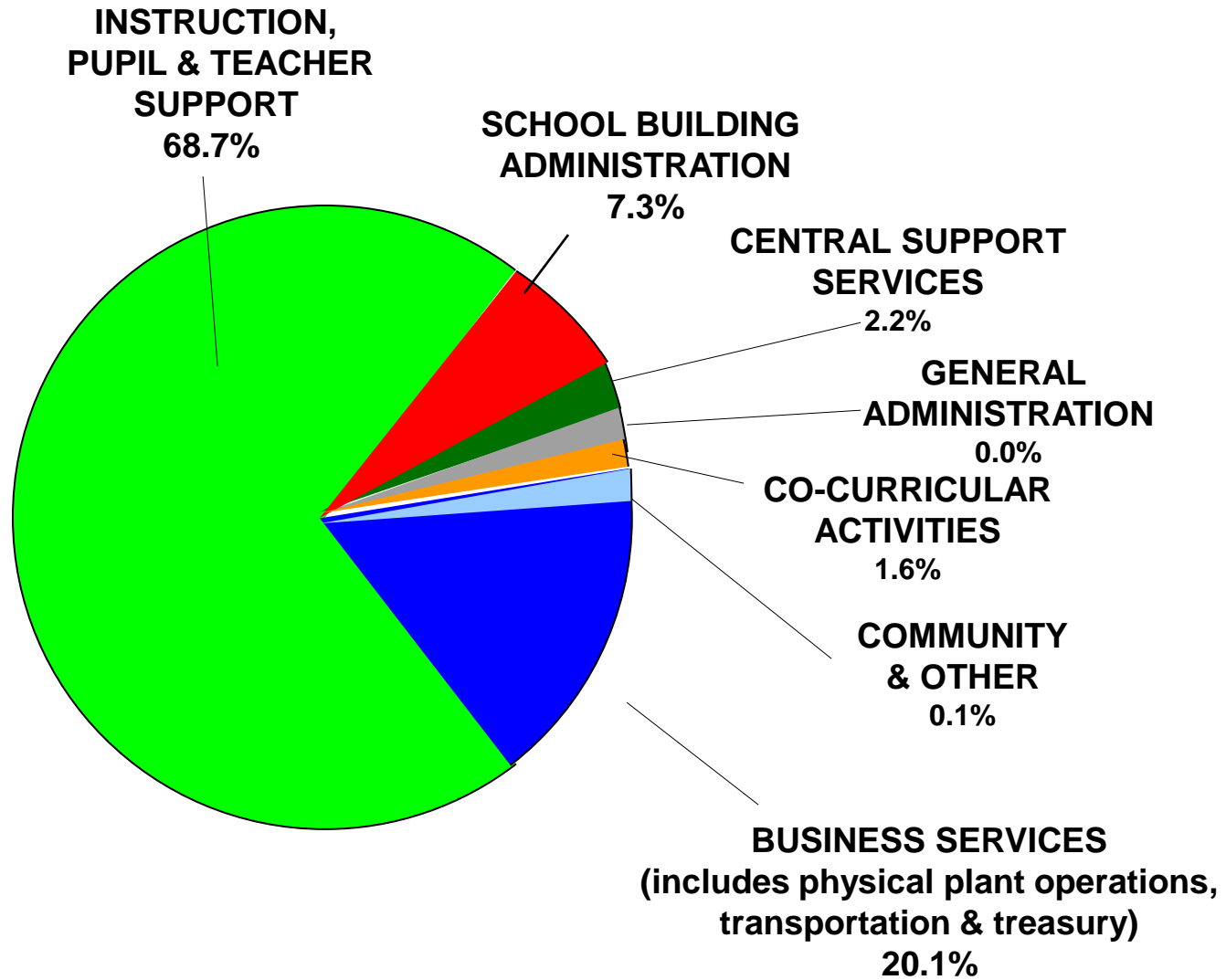
	A	B	W	X	Y	Z	AA	AB	AC	AD	AE	AF
1			FYE 2023 BUDGETED EXPENDITURES									
2			Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			
3			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			
4	Function	-	<u>100's</u>	<u>200's</u>	<u>400's</u>	<u>500's</u>	<u>600's</u>	<u>800's</u>	<u>900's</u>	<u>Total</u>		
5	1100	Instruction-Regular	\$30,113,264	\$9,754,083	\$718,586	\$983,182	\$1,188,008	\$12,999	\$0	42,770,122		
6	1200	Instruction-Special	\$8,754,713	\$3,271,023	\$2,520,463	\$113,518	\$25,175	\$11,146	\$0	14,696,038		
7	1300	Instruction-Vocational	\$0	\$1,008	\$440,379	\$150	\$2,563	\$0	\$0	444,100		
8	1900	Instruction-Other	\$72,192	\$25,262	\$35,045	\$0	\$0	\$0	\$0	132,499		
9	2100	Support Srv.-Pupils	\$5,034,009	\$1,585,612	\$1,024,977	\$89,018	\$8,441	\$1,632	\$0	7,743,689		
10	2200	Support Srv.-Instructional Staff	\$2,633,741	\$985,463	\$564,412	\$598,607	\$108,740	\$60,221	\$0	4,951,184		
11	2300	Support Srv.-Board of Ed.	\$0	\$0	\$21,347	\$794	\$0	\$17,951	\$0	40,092		
12	2400	Support Srv.-Admin.	\$4,846,567	\$2,056,585	\$477,905	\$82,623	\$11,535	\$24,614	\$0	7,499,829		
13	2500	Fiscal Services	\$780,484	\$340,064	\$234,545	\$4,104	\$0	\$1,432,643	\$0	2,791,840		
14	2600	Support Srv.-Business	\$400,866	\$216,173	\$179,938	\$40,521	\$0	\$180,110	\$0	1,017,608		
15	2700	Operation and Mnt.	\$5,807,276	\$2,137,679	\$3,343,318	\$710,368	\$575,417	\$9,157	\$0	12,583,215		
16	2800	Transportation	\$1,872,831	\$591,602	\$999,420	\$490,378	\$4,324	\$0	\$0	3,958,555		
17	2900	Support Srv.-Central	\$1,050,126	\$470,086	\$721,280	\$26,737	\$9,651	\$2,527	\$0	2,280,407		
18	3200	Community Services	\$1,313	\$0	\$104,961	\$0	\$0	\$0	\$0	106,274		
19	4100	Academic Oriented Activities	\$184,757	\$30,453	\$10,753	\$0	\$0	\$0	\$0	225,963		
20	4300	Occupation Oriented Activities	\$2,096	\$325	\$0	\$0	\$0	\$0	\$0	2,421		
21	4500	Sport Oriented Activities	\$822,265	\$151,726	\$25,069	\$0	\$38,506	\$0	\$0	1,037,566		
22	4600	School/Public Co-Curric.	\$31,500	\$4,856	\$0	\$0	\$0	\$0	\$0	36,356		
23	5200	Site Improvement Services	\$0	\$0	\$0	\$0	\$5,727	\$0	\$0	5,727		
24	5300	Architecture & Engineering	\$0	\$0	\$6,202	\$0	\$0	\$0	\$0	6,202		
25	5500	Building Acq. & Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0		
26	5600	Building Improvement Svcs.	\$0	\$0	\$0	\$0	\$21,913	\$0	\$0	21,913		
27	6100	Debt Service-HB264+Field&Tract	\$0	\$0	\$0	\$0	\$0	\$383,425	\$0	383,425		
28	7200	Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$375,000	375,000		
29		GRAND TOTAL	\$62,408,000	\$21,622,000	\$11,428,600	\$3,140,000	\$2,000,000	\$2,136,425	\$375,000	\$103,110,025		
33												
34												

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

FCTN Sum-F22Act&F23Bud Rev09-09-22
F21,F22&F23 by FCTN
09-09-22

	A	B	AG	AH	AI	AJ	AK	AL	AM	AN	AC	AP	AQ	AR	A
1			INCREASE/(DECREASE) EXPENDITURES FYE 2023 vs FYE 2022									%	%	%	
2			Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			Inc/(Dec)	Inc/(Dec)	Inc/(Dec)	
3			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			Over	Over	Over	
4	Function	-	100's	200's	400's	500's	600's	800's	900's	Total		FY22	FY21	FY19	
5	1100	Instruction-Regular	994,549	556,735	64,425	14,008	451,258	162	0	2,081,137		5.11%			
6	1200	Instruction-Special	331,027	202,721	84,325	3,920	9,562	76	0	631,631		4.49%			
7	1300	Instruction-Vocational	0	19	20,870	2	974	0	0	21,865		5.18%			
8	1900	Instruction-Other	2,327	1,069	347	0	0	0	0	3,743		2.91%			
9	2100	Support Srv.-Pupils	193,745	91,040	61,172	5,391	3,206	21	0	354,575		4.80%			
10	2200	Support Srv.-Instructional Staff	123,365	59,994	191,073	7,958	41,304	744	0	424,438		9.38%	-0.13%	-1.83%	
11	2300	Support Srv.-Board of Ed.	0	0	1,800	11	0	223	0	2,034		5.34%			
12	2400	Support Srv.-Admin.	221,053	119,506	32,503	707	4,381	388	0	378,538		5.32%			
13	2500	Fiscal Services	46,640	22,704	(16,762)	54	0	64,371	0	117,007		4.37%			
14	2600	Support Srv.-Business	23,954	14,366	9,931	405	0	8,328	0	56,984		5.93%			
15	2700	Operation and Mnt.	347,026	150,603	448,840	77,477	218,567	346	0	1,242,859		10.96%			
16	2800	Transportation	111,847	38,989	47,425	61,799	1,642	0	0	261,702		7.08%		-14.10%	
17	2900	Support Srv.-Central	50,226	28,046	(18,800)	268	3,666	94	0	63,500		2.86%			
18	3200	Community Services	58	0	1,191	0	0	0	0	1,249		1.19%			
19	4100	Academic Oriented Activities	9,077	1,306	301	0	0	0	0	10,684		4.96%			
20	4300	Occupation Oriented Activities	98	12	0	0	0	0	0	110		4.76%			
21	4500	Sport Oriented Activities	41,177	7,658	1,776	0	14,626	0	0	65,237		6.71%			
22	4600	School/Public Co-Curric.	1,442	173	0	0	0	0	0	1,615		4.65%			
23	5200	Site Improvement Services	0	0	0	0	2,175	0	0	2,175		61.23%			
24	5300	Architecture & Engineering	0	0	61	0	0	0	0	61		0.99%			
25	5500	Building Acq. & Construction	0	0	0	0	0	0	0	0		#DIV/0!			
26	5600	Building Improvement Svcs.	0	0	0	0	8,324	0	0	8,324		61.26%			
27	6100	Debt Service-HB264+Field&Trac	0	0	0	0	0	(2,150)	0	(2,150)		-0.56%			
28	7200	Transfers	0	0	0	0	0	0	25,000	25,000		7.14%			
29		GRAND TOTAL	\$2,497,611	\$1,294,941	\$930,478	\$172,000	\$759,685	\$72,603	\$25,000	\$5,752,318		5.91%	8.64%	6.01%	
33															
34															

Program Allocation of F23 Budget





OPERATIONAL UNIT BASIS

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

OPU Sum-F22Act&F23Bud Rev09-09-22
OPU Summary-F21,F22&F23
09-09-22

	B	C	D	E	F	G	H	I	J	K	L	M	N
1	1=Superintendent		7=Exec. Dir., Technology & Media Services										
2	2=ChiefStratPriorities		8=Chief Diversity, Equity & Inclusion Officer										
3	3=E.D.,ShakerSchlsFndtn.		9=Dir. Of School Leadership										
4	4=Chief Oper'tg Offcr.		10=Dir. Of Curr.& Instr. / 11=Dir. Of Excep'tl Child.	FYE 2021 ACTUAL EXPENDITURES-General Fund									
5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability	Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			
6	6=Exec. Dir., Communications & Engagement			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		
8	1	501	BOARD OF EDUCATION	\$0	\$0	\$12,300	\$419	\$0	\$17,777	\$0	\$30,496		
9	1	503	SUPERINTENDENT	257,306	118,287	17,833	3,811	0	21,411	0	418,648		
10	1	570	STRATEGIC PLANNING	184,765	6,688	3,500	1,470	0	0	0	196,423		
13	Superintendent		Sub Total	442,071	124,975	33,633	5,700	0	39,188	0	645,567		
14													
16	10	180	WOODBURY CAMP	7,633	1,160	1,237	2,036	0	0	0	12,066		
17	10	400	SUMMER PROGRAMMING	0	0	0	0	0	0	0	0		
24	11	411	SUMMER SCHOOL - SPEC ED	0	0	0	0	0	0	0	0		
27	9	504	ELEMENTARY OPERATIONS	267,935	117,862	0	1,165	0	0	0	386,962		
28	10	505	ELEMENTARY CURRICULUM	0	0	7,984	361,885	0	89	0	369,958		
29	12	507	STUD.DATA &ACCOUNTABILITY	291,765	97,213	414	59,642	0	0	0	449,034		
30	11	508	TUITION	0	0	3,756,849	0	0	0	0	3,756,849		
31	11	510	SPECIAL EDUCATION	410,451	163,553	931,339	114,619	6,722	1,155	0	1,627,839		
33	11	517	SPECIAL ED TUTORS	657,446	253,638	0	0	0	0	0	911,084		
35	10	521	TUTOR CENTER - HIGH SCHL	43,888	8,081	0	0	0	0	0	51,969		
38	2	527	CHIEF STRAT PRIOR OFFICER	83	117	13,250	1,344	0	208	0	15,002		
39	10	528	STAFF DEVELOPMENT	17,085	2,494	11,589	3,801	0	0	0	34,969		
40	10	540	SECONDARY OPERATIONS	231,110	88,432	4,350	14,363	0	119	0	338,374		
41	10	545	SECONDARY CURRICULUM	0	0	31,053	100,888	0	0	0	131,941		
42	10	548	DISTRICT MUSIC	0	0	36,842	23,873	0	0	0	60,715		
44	10	563	HIGH SCHOOL COMMENCEMENT	0	0	41,461	0	0	0	0	41,461		
46	10	567	INTERNATIONAL BACC	150,491	31,069	362	35,202	0	66,467	0	283,591		
47	10	568	CTE - PERKINS	0	2,966	0	17,440	0	0	0	20,406		
48	10	569	CTE - S&L	0	0	0	0	0	0	0	0		
51	9	595	PERSONAL LEARNING CTR	261,269	84,305	0	9,214	0	0	0	354,788		
53	10	597	OHIO ONLINE	0	0	45,875	0	0	0	0	45,875		
54	9	598	EARLY CHILDHOOD PROGRAM	91,911	30,879	0	2,921	0	242	0	125,953		
55	10	600	COLLEGE CREDIT PLUS	0	0	0	5,618	0	0	0	5,618		
56	10	650	CAREER TECHNICAL ED	0	0	0	0	0	0	0	0		
57	10	651	GIFTED	0	0	0	0	0	0	0	0		
58	10	652	ENGLISH LEARNERS	0	0	0	0	0	0	0	0		
59	10	653	STUDENT WELLNESS/SUCCESS	0	0	0	0	0	0	0	0		
60	10	654	DIS ADV PUPIL IMPACT AID	0	0	0	0	0	0	0	0		
61													
62	Academic OPU's		Sub Total	2,431,067	881,769	4,882,605	754,011	6,722	68,280	0	9,024,454		
63													
80	3	560	SSF EXECUTIVE DIRECTOR	182,017	61,209	40,281	10,120	0	133	0	293,760		
81													
82	Executive Director, Shaker Schools Foundation		Sub Total	182,017	61,209	40,281	10,120	0	133	0	293,760		

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

OPU Sum-F22Act&F23Bud Rev09-09-22
OPU Summary-F21,F22&F23
09-09-22

	B	C	D	E	F	G	H	I	J	K	L	M	N
1	1=Superintendent		7=Exec. Dir., Technology & Media Services										
2	2=ChiefStratPriorities		8=Chief Diversity, Equity & Inclusion Officer										
3	3=E.D.,ShakerSchlsFndtn.		9=Dir. Of School Leadership										
4	4=Chief Oper'tg Offcr.		10=Dir. Of Curr.& Instr. / 11=Dir. Of Excep'tl Child.	FYE 2021 ACTUAL EXPENDITURES-General Fund									
5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability	Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			
6	6=Exec. Dir., Communications & Engagement			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		
83													
84	4	4	ENERGY CONSERVATION PROJ	0	0	0	0	0	182,775	0	182,775		
88	4	161	TRANSPORTATION (BUSES)	1,790,809	550,935	281,047	286,743	62,575	110,514	0	3,082,623		
89	4	164	SERVICE CENTER/WAREHOUSE	0	0	33,383	0	0	351	0	33,734		
90	4	165	VEHICLE SERV (NOT BUSES)	0	0	0	0	0	0	0	0		
92	4	170	BUILDING/GROUNDS - DW	890,275	392,518	970,034	419,855	87,614	9,450	0	2,769,746		
94	4	506	HUMAN RESOURCES	298,856	133,506	358,558	9,545	0	244	0	800,709		
95	4	512	ADMIN BLDG SERV(COPIERS)	0	0	6,351	0	0	0	0	6,351		
97	4	519	BUSINESS OFFICE	250,867	105,151	141,927	1,664	45,285	97,676	0	642,570		
99	4	533	EMPLOYEE HEALTH SERV	0	0	6,122	0	0	0	0	6,122		
100	4	534	EMPLOYEE HEALTH TESTING	0	0	3,719	0	0	0	0	3,719		
102	4	543	SECURITY SERVICES	191,233	83,500	92,370	44,894	46,684	0	0	458,681		
103	4	591	HIGH SCHOOL TRK/FLD PROJ	0	0	0	0	0	89,450	0	89,450		
104	4	592	FACILITIES ASSESSMENT	0	0	20,700	0	0	0	0	20,700		
108													
109	Chief Operating Officer		Sub Total	3,422,040	1,265,610	1,914,211	762,701	242,158	490,460	0	8,097,180		
110													
111	5	0	DISTRICT ADMIN EXP	996,916	218,937	293,839	7,656	0	1,071,301	360,000	2,948,649		
112	5	500	ADMINISTRATIVE BUILDING	299,791	122,482	46,295	5,817	6,501	0	0	480,886		
113	5	502	TREASURER	665,131	288,882	190,318	2,814	0	70,051	0	1,217,196		
115	5	564	BUDGET DISCRET RESERVES	0	0	0	0	0	0	0	0		
117	Treasurer		Sub Total	1,961,838	630,301	530,452	16,287	6,501	1,141,352	360,000	4,646,731		
118													
119	6	509	COMMUNICATION SERVICES	279,959	133,018	69,674	10,150	5,989	168	0	498,958		
120	6	516	REGISTRAR OFFICE	165,839	84,531	4,166	420	0	0	0	254,956		
122	Executive Director, Communications & Engagement		Sub Total	445,798	217,549	73,840	10,570	5,989	168	0	753,914		
123													
124	7	127	TECHNOLOGY	574,795	264,330	308,869	237,642	131,297	0	0	1,516,933		
125	7	513	DATA PROCESSING	223,677	108,914	167,527	83,517	455	345	0	584,435		
126	7	530	DIST LIBRARY MEDIA OFFICE	106,131	25,619	12,439	31,869	0	1,518	0	177,576		
127	Executive Director, Technology & Media Services		Sub Total	904,603	398,863	488,835	353,028	131,752	1,863	0	2,278,944		
128													
129	8	571	S.G.O.R.R.	16,994	2,915	360	0	0	0	0	20,269		
130	8	572	MAC SCHOLARS	119,290	37,194	100	3,500	0	0	0	160,084		
131	8	579	D.E.I.	118,531	48,694	15,027	2,544	0	0	0	184,796		
132	8	603	F.A.C.E	68,725	20,034	3,676	3,004	0	0	0	95,439		
133	Executive Director, Diversity, Equity & Inclusion		Sub Total	323,540	108,837	19,163	9,048	0	0	0	460,588		
134													
135			Total All Other Operational Units	10,112,974	3,689,113	7,983,020	1,921,465	393,122	1,741,444	360,000	26,201,138	o	
136				o	o	o	o	o	o	o	o		

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

OPU Sum-F22Act&F23Bud Rev09-09-22
OPU Summary-F21,F22&F23
09-09-22

	B	C	D	E	F	G	H	I	J	K	L	M	N
1	1=Superintendent		7=Exec. Dir., Technology & Media Services										
2	2=ChiefStratPriorities		8=Chief Diversity, Equity & Inclusion Officer										
3	3=E.D.,ShakerSchlsFndtn.		9=Dir. Of School Leadership										
4	4=Chief Oper'tg Offcr.		10=Dir. Of Curr.& Instr. / 11=Dir. Of Excep'tl Child.	FYE 2021 ACTUAL EXPENDITURES-General Fund									
5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability	Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			
6	6=Exec. Dir., Communications & Engagement			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		
137													
138	9	10	BOULEVARD	2,832,075	1,000,560	52,105	16,480	0	427	0	3,901,647		
139	9	20	FERNWAY	2,919,882	998,344	43,710	14,924	0	619	0	3,977,479		
140	9	30	LOMOND	3,700,305	1,248,504	59,951	18,274	6,492	1,193	0	5,034,719		
141	9	40	LUDLOW SCHOOL	0	0	0	0	0	0	0	0		
142	9	60	MERCER	3,192,893	1,087,598	67,767	11,499	0	425	0	4,360,182		
143	9	80	ONAWAY	3,794,778	1,270,312	56,403	22,544	0	766	0	5,144,803		
144	9	100	MIDDLE SCHL	8,192,378	2,636,616	214,126	64,322	0	723	0	11,108,165		
145	9	110	WOODBURY	7,036,106	2,355,262	180,595	37,120	166	0	0	9,609,249		
146	9	120	HIGH SCHOOL	16,024,390	5,212,897	406,936	120,905	22,171	500	0	21,787,799		
147	9		School Building Operational Units-Regular	47,692,807	15,810,093	1,081,593	306,068	28,829	4,653	0	64,924,043		
148													
158	4	**1's	School Building Operational Units-Fixed	0	0	226,323	1,190	0	0	0	227,513		
159													
169	4	**2's	School Building Operational Units-Security	0	0	0	0	25,652	0	0	25,652		
170													
180	7	**3's	School Building Operational Units-Technology	0	0	0	11,127	492,897	0	0	504,024		
181													
191	4	**4's	School Building Operational Units-Repair&Maint.	0	0	305,817	0	0	0	0	305,817		
192													
202	4	**5's	School Building Operational Units-Capital Items	0	0	17,045	11,250	302,760	0	0	331,055		
203													
213	4	**6's	School Building Operational Units-WIXIESubTchrs	0	0	203,667	0	0	0	0	203,667		
214													
224	4	**7's	School Building Operational Units-Furniture	0	0	0	0	0	0	0	0		
225													
235	10	**8's	School Building Operational Units-Prof. Learning	0	0	2,367	0	0	0	0	2,367		
236													
247	4		Fernway-Post Fire Expenses	34,023	9,687	79,939	37,041	339,610	0	0	500,300		
248													
249			GRAND TOTAL SCHOOL BUILDING OPU'S	47,726,830	15,819,780	1,916,751	366,676	1,189,748	4,653	0	67,024,438		
250													
265	4		Coronavirus Pandemic Related Expenses	437,364	103,281	260,110	403,598	476,433	135	0	1,680,921		
266													
267			General Fund Grand Total-all Operational Units	\$58,277,168	\$19,612,174	\$10,159,881	\$2,691,739	\$2,059,303	\$1,746,232	\$360,000	\$94,906,497		
270													
271			Note: chart above reflects reclassifications from prior year presentation for certain OPU's.										

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

OPU Sum-F22Act&F23Bud Rev09-09-22
OPU Summary-F21,F22&F23
09-09-22

	B	C	D	O	P	Q	R	S	T	U	V	W	X
1	1=Superintendent		7=Exec. Dir., Technology & Media Services										
2	2=ChiefStratPriorities		8=Chief Diversity, Equity & Inclusion Officer										
3	3=E.D.,ShakerSchlsFndtn.		9=Dir. Of School Leadership										
4	4=Chief Oper'tg Offcr.		10=Dir. Of Curr.& Instr. / 11=Dir. Of Excep'tl Child.	FYE 2022 ACTUAL EXPENDITURES-General Fund									
5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability	Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			
6	6=Exec. Dir., Communications & Engagement			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		
8	1	501	BOARD OF EDUCATION	\$0	\$0	\$19,547	\$783	\$0	\$17,728	\$0	\$38,058		
9	1	503	SUPERINTENDENT	263,881	125,203	64,501	5,303	0	22,077	0	480,965		
10	1	570	STRATEGIC PLANNING	58,476	9,012	5,724	0	0	0	0	73,212		
13	Superintendent		Sub Total	322,357	134,215	89,772	6,086	0	39,805	0	592,235		
14													
16	10	180	WOODBURY CAMP	6,042	933	1,870	7,000	0	0	0	15,845		
17	10	400	SUMMER PROGRAMMING	10,845	1,821	0	0	0	0	0	12,666		
24	11	411	SUMMER SCHOOL - SPEC ED	1,139	194	0	0	0	0	0	1,333		
27	9	504	ELEMENTARY OPERATIONS	382,217	149,522	0	3,785	0	99	0	535,623		
28	10	505	ELEMENTARY CURRICULUM	0	0	110	311,908	0	1,102	0	313,120		
29	12	507	STUD.DATA &ACCOUNTABILITY	262,859	84,784	92	11,577	0	0	0	359,312		
30	11	508	TUITION	0	0	2,440,497	0	0	0	0	2,440,497		
31	11	510	SPECIAL EDUCATION	479,987	185,804	1,246,868	71,083	15,613	7,114	0	2,006,469		
33	11	517	SPECIAL ED TUTORS	566,344	228,168	0	0	0	0	0	794,512		
35	10	521	TUTOR CENTER - HIGH SCHL	77,458	12,035	0	0	0	0	0	89,493		
38	2	527	CHIEF STRAT PRIOR OFFICER	0	538	111,773	1,182	0	0	0	113,493		
39	10	528	STAFF DEVELOPMENT	48,864	8,122	39,742	4,220	0	0	0	100,948		
40	10	540	SECONDARY OPERATIONS	78,818	22,904	0	16,121	0	0	0	117,843		
41	10	545	SECONDARY CURRICULUM	0	1,302	24,447	230,402	0	0	0	256,151		
42	10	548	DISTRICT MUSIC	0	0	76,598	22,664	57,429	0	0	156,691		
44	10	563	HIGH SCHOOL COMMENCEMENT	4,160	680	2,904	1,923	0	0	0	9,667		
46	10	567	INTERNATIONAL BACC	197,330	48,010	11,199	47,168	0	65,804	0	369,511		
47	10	568	CTE - PERKINS	0	989	0	148	1,589	0	0	2,726		
48	10	569	CTE - S&L	0	0	0	0	0	0	0	0		
51	9	595	PERSONAL LEARNING CTR	278,558	85,345	0	6,794	0	43	0	370,740		
53	10	597	OHIO ONLINE	0	0	4,850	0	0	0	0	4,850		
54	9	598	EARLY CHILDHOOD PROGRAM	97,999	36,443	0	15,772	0	3,956	0	154,170		
55	10	600	COLLEGE CREDIT PLUS	0	0	0	4,333	0	0	0	4,333		
56	10	650	CAREER TECHNICAL ED	34,680	0	0	0	0	0	0	34,680		
57	10	651	GIFTED	0	0	7,000	59,576	0	0	0	66,576		
58	10	652	ENGLISH LEARNERS	36,628	0	0	0	0	0	0	36,628		
59	10	653	STUDENT WELLNESS/SUCCESS	67,417	9,363	304,873	21,909	5,235	0	0	408,797		
60	10	654	DIS ADV PUPIL IMPACT AID	178,162	61,926	0	0	0	0	0	240,088		
61													
62	Academic OPU's		Sub Total	2,809,507	938,883	4,272,823	837,565	79,866	78,118	0	9,016,762		
63													
80	3	560	SSF EXECUTIVE DIRECTOR	187,116	62,074	49,910	3,089	0	268	0	302,457		
81													
82	Executive Director, Shaker Schools Foundation		Sub Total	187,116	62,074	49,910	3,089	0	268	0	302,457		

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

OPU Sum-F22Act&F23Bud Rev09-09-22
OPU Summary-F21,F22&F23
09-09-22

	B	C	D	O	P	Q	R	S	T	U	V	W	X
1	1=Superintendent		7=Exec. Dir., Technology & Media Services										
2	2=ChiefStratPriorities		8=Chief Diversity, Equity & Inclusion Officer										
3	3=E.D.,ShakerSchlsFndtn.		9=Dir. Of School Leadership										
4	4=Chief Oper'tg Offcr.		10=Dir. Of Curr.& Instr. / 11=Dir. Of Excep'tl Child.	FYE 2022 ACTUAL EXPENDITURES-General Fund									
5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability	Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			
6	6=Exec. Dir., Communications & Engagement			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		
83													
84	4	4	ENERGY CONSERVATION PROJ	0	0	0	0	0	184,625	0	184,625		
88	4	161	TRANSPORTATION (BUSES)	1,949,962	595,192	957,856	428,579	4,337	108,250	0	4,044,176		
89	4	164	SERVICE CENTER/WAREHOUSE	0	56	30,343	0	0	0	0	30,399		
90	4	165	VEHICLE SERV (NOT BUSES)	0	0	0	31,203	48,800	0	0	80,003		
92	4	170	BUILDING/GROUNDS - DW	938,778	418,459	850,542	382,342	198,190	5,337	0	2,793,648		
94	4	506	HUMAN RESOURCES	409,843	204,788	400,311	7,876	5,985	1,834	0	1,030,637		
95	4	512	ADMIN BLDG SERV(COPIERS)	0	0	6,237	3,190	0	0	0	9,427		
97	4	519	BUSINESS OFFICE	216,418	99,364	144,477	21,776	0	171,782	0	653,817		
99	4	533	EMPLOYEE HEALTH SERV	0	0	3,365	0	0	0	0	3,365		
100	4	534	EMPLOYEE HEALTH TESTING	0	0	4,938	0	0	0	0	4,938		
102	4	543	SECURITY SERVICES	235,255	95,827	232,253	26,293	22,824	0	0	612,452		
103	4	591	HIGH SCHOOL TRK/FLD PROJ	0	0	0	0	0	92,700	0	92,700		
104	4	592	FACILITIES ASSESSMENT	0	0	210,620	0	0	0	0	210,620		
108													
109	Chief Operating Officer		Sub Total	3,750,256	1,413,686	2,840,942	901,259	280,136	564,528	0	9,750,807		
110													
111	5	0	DISTRICT ADMIN EXP	1,262,728	240,207	(95,486)	0	0	1,257,473	350,000	3,014,922		
112	5	500	ADMINISTRATIVE BUILDING	302,321	133,083	36,040	42,933	268	0	0	514,645		
113	5	502	TREASURER	675,690	299,680	251,741	4,050	0	113,145	0	1,344,306		
115	5	564	BUDGET DISCRET RESERVES	0	0	0	0	0	0	0	0		
117	Treasurer		Sub Total	2,240,739	672,970	192,295	46,983	268	1,370,618	350,000	4,873,873		
118													
119	6	509	COMMUNICATION SERVICES	270,739	143,927	125,581	17,256	0	599	0	558,102		
120	6	516	REGISTRAR OFFICE	170,450	83,695	7,213	105	0	0	0	261,463		
122	Executive Director, Communications & Engagement		Sub Total	441,189	227,622	132,794	17,361	0	599	0	819,565		
123													
124	7	127	TECHNOLOGY	609,373	279,535	264,414	330,273	85,336	3,465	0	1,572,396		
125	7	513	DATA PROCESSING	219,166	112,513	184,625	63,609	0	345	0	580,258		
126	7	530	DIST LIBRARY MEDIA OFFICE	108,756	26,890	12,364	32,474	0	1,411	0	181,895		
127	Executive Director, Technology & Media Services		Sub Total	937,295	418,938	461,403	426,356	85,336	5,221	0	2,334,549		
128													
129	8	571	S.G.O.R.R.	865	148	0	6,713	0	0	0	7,726		
130	8	572	MAC SCHOLARS	43,445	10,769	4	7,069	0	0	0	61,287		
131	8	579	D.E.I.	182,668	76,726	33,764	2,654	6,254	0	0	302,066		
132	8	603	F.A.C.E	0	11,254	44,181	20,545	0	511	0	76,491		
133	Executive Director, Diversity, Equity & Inclusion		Sub Total	226,978	98,897	77,949	36,981	6,254	511	0	447,570		
134													
135			Total All Other Operational Units	10,915,437	3,967,285	8,117,888	2,275,680	451,860	2,059,668	350,000	28,137,818	0	
136													

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

OPU Sum-F22Act&F23Bud Rev09-09-22
OPU Summary-F21,F22&F23
09-09-22

	B	C	D	O	P	Q	R	S	T	U	V	W	X
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5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability	Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			
6	6=Exec. Dir., Communications & Engagement			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		
137													
138	9	10	BOULEVARD	2,736,157	962,473	67,714	30,811	5,296	158	0	3,802,609		
139	9	20	FERNWAY	3,017,017	996,433	56,183	30,080	187	619	0	4,100,519		
140	9	30	LOMOND	3,643,807	1,250,872	66,994	38,546	0	0	0	5,000,219		
141	9	40	LUDLOW SCHOOL	0	0	0	0	0	0	0	0		
142	9	60	MERCER	3,194,381	1,048,486	76,537	24,550	0	1,128	0	4,345,082		
143	9	80	ONAWAY	3,910,778	1,300,164	66,379	29,881	0	1,060	0	5,308,262		
144	9	100	MIDDLE SCHL	8,226,509	2,678,520	193,758	113,377	0	0	0	11,212,164		
145	9	110	WOODBURY	7,885,458	2,545,547	214,053	53,395	900	0	0	10,699,353		
146	9	120	HIGH SCHOOL	16,571,350	5,521,981	470,611	174,565	0	1,189	0	22,739,696		
147	9		School Building Operational Units-Regular	49,185,457	16,304,476	1,212,229	495,205	6,383	4,154	0	67,207,904		
148													
158	4	**1's	School Building Operational Units-Fixed	0	0	224,278	1,637	0	0	0	225,915		
159													
169	4	**2's	School Building Operational Units-Security	0	0	0	0	0	0	0	0		
170													
180	7	**3's	School Building Operational Units-Technology	0	0	1,622	12,300	661,481	0	0	675,403		
181													
191	4	**4's	School Building Operational Units-Repair&Maint.	0	0	462,362	21,753	0	0	0	484,115		
192													
202	4	**5's	School Building Operational Units-Capital Items	1,832	732	5,823	0	86,620	0	0	95,007		
203													
213	4	**6's	School Building Operational Units-WIXIESubTchrs	0	0	462,344	0	0	0	0	462,344		
214													
224	4	**7's	School Building Operational Units-Furniture	0	0	0	0	0	0	0	0		
225													
235	10	**8's	School Building Operational Units-Prof. Learning	0	81,175	8,414	0	0	0	0	89,589		
236													
247	4		Fernway-Post Fire Expenses	0	0	0	29,969	3,815	0	0	33,784		
248													
249			GRAND TOTAL SCHOOL BUILDING OPU'S	49,187,289	16,386,383	2,377,072	560,864	758,299	4,154	0	69,274,061		
250													
265	4		Coronavirus Pandemic Related Expenses	(192,337)	(26,609)	3,162	131,456	30,156	0	0	(54,172)		
266													
267			General Fund Grand Total-all Operational Units	\$59,910,389	\$20,327,059	\$10,498,122	\$2,968,000	\$1,240,315	\$2,063,822	\$350,000	\$97,357,707		
270													
271			Note: chart above reflects reclassifications from prior year presentation for certain OPU's.										

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

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5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability										
6	6=Exec. Dir., Communications & Engagement												
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		
8	1	501	BOARD OF EDUCATION	\$0	\$0	\$21,347	\$794	\$0	\$17,951	\$0	\$40,092		
9	1	503	SUPERINTENDENT	274,744	132,032	60,449	5,364	0	22,354	0	494,943		
10	1	570	STRATEGIC PLANNING	61,184	9,320	5,781	0	0	0	0	76,285		
13	Superintendent		Sub Total	335,928	141,352	87,577	6,158	0	40,305	0	611,320		
14													
16	10	180	WOODBURY CAMP	6,323	966	3,224	7,071	0	0	0	17,584		
17	10	400	SUMMER PROGRAMMING	10,489	1,923	0	0	0	0	0	12,412		
24	11	411	SUMMER SCHOOL - SPEC ED	1,080	206	0	0	0	0	0	1,286		
27	9	504	ELEMENTARY OPERATIONS	396,764	157,731	0	3,823	0	100	0	558,418		
28	10	505	ELEMENTARY CURRICULUM	0	0	111	316,378	0	1,116	0	317,605		
29	12	507	STUD.DATA &ACCOUNTABILITY	273,545	88,547	93	11,694	0	0	0	373,879		
30	11	508	TUITION	0	0	2,561,909	0	0	0	0	2,561,909		
31	11	510	SPECIAL EDUCATION	499,473	195,866	1,244,186	71,800	25,175	7,143	0	2,043,643		
33	11	517	SPECIAL ED TUTORS	585,246	242,913	0	0	0	0	0	828,159		
35	10	521	TUTOR CENTER - HIGH SCHL	81,255	12,492	0	0	0	0	0	93,747		
38	2	527	CHIEF STRAT PRIOR OFFICER	0	548	113,632	1,193	0	0	0	115,373		
39	10	528	STAFF DEVELOPMENT	51,226	8,420	59,449	4,262	0	0	0	123,357		
40	10	540	SECONDARY OPERATIONS	83,380	24,202	0	16,312	0	0	0	123,894		
41	10	545	SECONDARY CURRICULUM	0	1,326	19,585	234,401	0	0	0	255,312		
42	10	548	DISTRICT MUSIC	0	0	103,169	22,892	92,603	0	0	218,664		
44	10	563	HIGH SCHOOL COMMENCEMENT	4,367	707	2,950	1,943	0	0	0	9,967		
46	10	567	INTERNATIONAL BACC	204,684	50,491	18,927	47,645	0	66,628	0	388,375		
47	10	568	CTE - PERKINS	0	1,008	0	150	2,563	0	0	3,721		
48	10	569	CTE - S&L	0	0	0	0	0	0	0	0		
51	9	595	PERSONAL LEARNING CTR	289,715	90,572	0	7,758	0	46	0	388,091		
53	10	597	OHIO ONLINE	0	0	5,091	0	0	0	0	5,091		
54	9	598	EARLY CHILDHOOD PROGRAM	102,194	38,914	0	18,745	0	4,003	0	163,856		
55	10	600	COLLEGE CREDIT PLUS	0	0	0	4,421	0	0	0	4,421		
56	10	650	CAREER TECHNICAL ED	35,837	0	0	0	0	0	0	35,837		
57	10	651	GIFTED	0	0	7,070	60,177	0	0	0	67,247		
58	10	652	ENGLISH LEARNERS	37,850	0	0	0	0	0	0	37,850		
59	10	653	STUDENT WELLNESS/SUCCESS	71,702	9,935	307,924	22,130	8,441	0	0	420,132		
60	10	654	DIS ADV PUPIL IMPACT AID	184,107	65,518	0	0	0	0	0	249,625		
61													
62	Academic OPU's		Sub Total	2,919,237	992,285	4,447,320	852,795	128,782	79,036	0	9,419,455		
63													
80	3	560	SSF EXECUTIVE DIRECTOR	199,009	66,089	50,822	3,120	0	271	0	319,311		
81													
82	Executive Director, Shaker Schools Foundation		Sub Total	199,009	66,089	50,822	3,120	0	271	0	319,311		

**Shaker Heights City School District
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5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability										
6	6=Exec. Dir., Communications & Engagement												
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		
83													
84	4	4	ENERGY CONSERVATION PROJ	0	0	0	0	0	181,425	0	181,425		
88	4	161	TRANSPORTATION (BUSES)	2,073,819	637,034	1,006,067	490,378	6,993	111,100	0	4,325,391		
89	4	164	SERVICE CENTER/WAREHOUSE	0	0	32,972	0	0	0	0	32,972		
90	4	165	VEHICLE SERV (NOT BUSES)	0	0	0	36,120	78,690	0	0	114,810		
92	4	170	BUILDING/GROUNDS - DW	998,426	448,760	1,169,324	426,664	319,577	5,404	0	3,368,155		
94	4	506	HUMAN RESOURCES	432,366	218,658	375,371	7,956	9,651	1,920	0	1,045,922		
95	4	512	ADMIN BLDG SERV(COPIERS)	0	0	6,284	3,222	0	0	0	9,506		
97	4	519	BUSINESS OFFICE	230,170	106,387	154,035	21,996	0	180,110	0	692,698		
99	4	533	EMPLOYEE HEALTH SERV	0	0	3,399	0	0	0	0	3,399		
100	4	534	EMPLOYEE HEALTH TESTING	0	0	4,987	0	0	0	0	4,987		
102	4	543	SECURITY SERVICES	250,247	101,979	244,049	26,558	36,804	0	0	659,637		
103	4	591	HIGH SCHOOL TRK/FLD PROJ	0	0	0	0	0	90,900	0	90,900		
104	4	592	FACILITIES ASSESSMENT	0	0	0	0	0	0	0	0		
108													
109	Chief Operating Officer		Sub Total	3,985,028	1,512,818	2,996,488	1,012,894	451,715	570,859	0	10,529,802		
110													
111	5	0	DISTRICT ADMIN EXP	1,124,601	228,996	3,194	132,801	48,625	1,320,534	375,000	3,233,751		
112	5	500	ADMINISTRATIVE BUILDING	316,927	140,760	45,194	55,405	431	0	0	558,717		
113	5	502	TREASURER	718,634	321,108	235,002	4,104	0	114,643	0	1,393,491		
115	5	564	BUDGET DISCRET RESERVES	0	0	250,000	0	0	0	0	250,000		
117	Treasurer		Sub Total	2,160,162	690,864	533,390	192,310	49,056	1,435,177	375,000	5,435,959		
118													
119	6	509	COMMUNICATION SERVICES	284,217	153,838	128,973	17,431	0	607	0	585,066		
120	6	516	REGISTRAR OFFICE	181,284	89,503	6,631	106	0	0	0	277,524		
122	Executive Director, Communications & Engagement		Sub Total	465,501	243,341	135,604	17,537	0	607	0	862,590		
123													
124	7	127	TECHNOLOGY	648,058	299,268	272,288	333,739	137,604	3,508	0	1,694,465		
125	7	513	DATA PROCESSING	233,097	120,668	187,579	64,251	0	349	0	605,944		
126	7	530	DIST LIBRARY MEDIA OFFICE	115,669	28,704	12,761	33,132	0	1,429	0	191,695		
127	Executive Director, Technology & Media Services		Sub Total	996,824	448,640	472,628	431,122	137,604	5,286	0	2,492,104		
128													
129	8	571	S.G.O.R.R.	920	157	0	6,749	0	0	0	7,826		
130	8	572	MAC SCHOLARS	45,235	11,362	8	7,093	0	0	0	63,698		
131	8	579	D.E.I.	194,087	81,624	45,180	2,681	10,084	0	0	333,656		
132	8	603	F.A.C.E	0	11,958	46,048	25,274	0	518	0	83,798		
133	Executive Director, Diversity, Equity & Inclusion		Sub Total	240,242	105,101	91,236	41,797	10,084	518	0	488,978		
134													
135			Total All Other Operational Units	11,301,931	4,200,490	8,815,065	2,557,733	777,241	2,132,059	375,000	30,159,519	o	
136													

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5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability										
6	6=Exec. Dir., Communications & Engagement												
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		
137													
138	9	10	BOULEVARD	2,841,140	1,024,310	70,520	32,710	8,540	171	0	3,977,391		
139	9	20	FERNWAY	3,130,133	1,059,178	58,160	30,462	301	627	0	4,278,861		
140	9	30	LOMOND	3,782,729	1,331,021	69,545	40,535	0	0	0	5,223,830		
141	9	40	LUDLOW SCHOOL	0	0	0	0	0	0	0	0		
142	9	60	MERCER	3,318,758	1,115,118	79,569	24,840	0	1,219	0	4,539,504		
143	9	80	ONAWAY	4,061,320	1,382,780	68,939	31,882	0	1,145	0	5,546,066		
144	9	100	MIDDLE SCHL	8,550,195	2,846,864	201,124	114,575	0	0	0	11,712,758		
145	9	110	WOODBURY	8,192,461	2,704,658	221,815	54,062	1,451	0	0	11,174,447		
146	9	120	HIGH SCHOOL	17,227,440	5,874,124	487,854	178,323	0	1,204	0	23,768,945		
147	9		School Building Operational Units-Regular	51,104,176	17,338,053	1,257,526	507,389	10,292	4,366	0	70,221,802		
148													
158	4	**1's	School Building Operational Units-Fixed	0	0	227,644	1,724	0	0	0	229,368		
159													
169	4	**2's	School Building Operational Units-Security	0	0	0	0	0	0	0	0		
170													
180	7	**3's	School Building Operational Units-Technology	0	0	1,638	12,423	1,066,640	0	0	1,080,701		
181													
191	4	**4's	School Building Operational Units-Repair&Maint.	0	0	636,969	30,081	0	0	0	667,050		
192													
202	4	**5's	School Building Operational Units-Capital Items	1,893	779	8,254	30,650	145,827	0	0	187,403		
203													
213	4	**6's	School Building Operational Units-WIXIESubTchrs	0	0	467,000	0	0	0	0	467,000		
214													
224	4	**7's	School Building Operational Units-Furniture	0	0	0	0	0	0	0	0		
225													
235	10	**8's	School Building Operational Units-Prof. Learning	0	82,678	14,504	0	0	0	0	97,182		
236													
247	4		Fernway-Post Fire Expenses	0	0	0	0	0	0	0	0		
248													
249			GRAND TOTAL SCHOOL BUILDING OPU'S	51,106,069	17,421,510	2,613,535	582,267	1,222,759	4,366	0	72,950,506		
250													
265	4		Coronavirus Pandemic Related Expenses	0	0	0	0	0	0	0	0		
266													
267			General Fund Grand Total-all Operational Units	\$62,408,000	\$21,622,000	\$11,428,600	\$3,140,000	\$2,000,000	\$2,136,425	\$375,000	\$103,110,025		
270													
271													

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

OPU Sum-F22Act&F23Bud Rev09-09-22
OPU Summary-F21,F22&F23
09-09-22

	B	C	D	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AV
1	1=Superintendent		7=Exec. Dir., Technology & Media Services													
2	2=ChiefStratPriorities		8=Chief Diversity, Equity & Inclusion Officer													
3	3=E.D.,ShakerSchlsFndtn.		9=Dir. Of School Leadership													
4	4=Chief Oper'tg Offcr.		10=Dir. Of Curr.& Instr. / 11=Dir. Of Excep'tl Child.	INCREASE/(DECREASE) EXPENDITURES FYE 2023 vs FYE 2022									%	%	%	
5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability	Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			Inc/(Dec)	Inc/(Dec)	Inc/(Dec)	
6	6=Exec. Dir., Communications & Engagement			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			Over	Over	Over	
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		FY22	FY21	FY19	
8	1	501	BOARD OF EDUCATION	\$0	\$0	\$1,800	\$11	\$0	\$223	\$0	\$2,034		5.34%			
9	1	503	SUPERINTENDENT	10,863	6,829	(4,052)	61	0	277	0	13,978		2.91%			
10	1	570	STRATEGIC PLANNING	2,708	308	57	0	0	0	0	3,073		4.20%			
13	Superintendent		Sub Total	13,571	7,137	(2,195)	72	0	500	0	19,085		3.22%			
14																
16	10	180	WOODBURY CAMP	281	33	1,354	71	0	0	0	1,739		10.98%			-65.29%
17	10	400	SUMMER PROGRAMMING	(356)	102	0	0	0	0	0	(254)		-2.01%			
24	11	411	SUMMER SCHOOL - SPEC ED	(59)	12	0	0	0	0	0	(47)		-3.53%			
27	9	504	ELEMENTARY OPERATIONS	14,547	8,209	0	38	0	1	0	22,795		4.26%			
28	10	505	ELEMENTARY CURRICULUM	0	0	1	4,470	0	14	0	4,485		1.43%			
29	12	507	STUD.DATA &ACCOUNTABILITY	10,686	3,763	1	117	0	0	0	14,567		4.05%			
30	11	508	TUITION	0	0	121,412	0	0	0	0	121,412		4.97%	-31.81%		-39.33%
31	11	510	SPECIAL EDUCATION	19,486	10,062	(2,682)	717	9,562	29	0	37,174		1.85%			-37.86%
33	11	517	SPECIAL ED TUTORS	18,902	14,745	0	0	0	0	0	33,647		4.23%			
35	10	521	TUTOR CENTER - HIGH SCHL	3,797	457	0	0	0	0	0	4,254		4.75%	80.39%		-67.37%
38	2	527	CHIEF STRAT PRIOR OFFICER	0	10	1,859	11	0	0	0	1,880		1.66%			
39	10	528	STAFF DEVELOPMENT	2,362	298	19,707	42	0	0	0	22,409		22.20%	252.76%		-34.43%
40	10	540	SECONDARY OPERATIONS	4,562	1,298	0	191	0	0	0	6,051		5.13%			
41	10	545	SECONDARY CURRICULUM	0	24	(4,862)	3,999	0	0	0	(839)		-0.33%			
42	10	548	DISTRICT MUSIC	0	0	26,571	228	35,174	0	0	61,973		39.55%			
44	10	563	HIGH SCHOOL COMMENCEMENT	207	27	46	20	0	0	0	300		3.10%			
46	10	567	INTERNATIONAL BACC	7,354	2,481	7,728	477	0	824	0	18,864		5.11%			
47	10	568	CTE - PERKINS	0	19	0	2	974	0	0	995		36.50%			
48	10	569	CTE - S&L	0	0	0	0	0	0	0	0		#DIV/0!			
51	9	595	PERSONAL LEARNING CTR	11,157	5,227	0	964	0	3	0	17,351		4.68%			
53	10	597	OHIO ONLINE	0	0	241	0	0	0	0	241		4.97%			
54	9	598	EARLY CHILDHOOD PROGRAM	4,195	2,471	0	2,973	0	47	0	9,686		6.28%			
55	10	600	COLLEGE CREDIT PLUS	0	0	0	88	0	0	0	88		2.03%			-51.65%
56	10	650	CAREER TECHNICAL ED	1,157	0	0	0	0	0	0	1,157		3.34%			
57	10	651	GIFTED	0	0	70	601	0	0	0	671		1.01%			
58	10	652	ENGLISH LEARNERS	1,222	0	0	0	0	0	0	1,222		3.34%			
59	10	653	STUDENT WELLNESS/SUCCESS	4,285	572	3,051	221	3,206	0	0	11,335		2.77%			
60	10	654	DIS ADV PUPIL IMPACT AID	5,945	3,592	0	0	0	0	0	9,537		3.97%			
61																
62	Academic OPU's		Sub Total	109,730	53,402	174,497	15,230	48,916	918	0	402,693		4.47%	4.38%	-23.76%	
63																
80	3	560	SSF EXECUTIVE DIRECTOR	11,893	4,015	912	31	0	3	0	16,854		5.57%			
81																
82	Executive Director, Shaker Schools Foundation		Sub Total	11,893	4,015	912	31	0	3	0	16,854		5.57%			

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

OPU Sum-F22Act&F23Bud Rev09-09-22
OPU Summary-F21,F22&F23
09-09-22

	B	C	D	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AV
1	1=Superintendent		7=Exec. Dir., Technology & Media Services													
2	2=ChiefStratPriorities		8=Chief Diversity, Equity & Inclusion Officer													
3	3=E.D.,ShakerSchlsFndtn.		9=Dir. Of School Leadership													
4	4=Chief Oper'tg Offcr.		10=Dir. Of Curr.& Instr. / 11=Dir. Of Excep'tl Child.	INCREASE/(DECREASE) EXPENDITURES FYE 2023 vs FYE 2022									%	%	%	
5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability	Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			Inc/(Dec)	Inc/(Dec)	Inc/(Dec)	
6	6=Exec. Dir., Communications & Engagement			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			Over	Over	Over	
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		FY22	FY21	FY19	
83																
84	4	4	ENERGY CONSERVATION PROJ	0	0	0	0	0	(3,200)	0	(3,200)		-1.73%			
88	4	161	TRANSPORTATION (BUSES)	123,857	41,842	48,211	61,799	2,656	2,850	0	281,215		6.95%	40.32%	18.95%	
89	4	164	SERVICE CENTER/WAREHOUSE	0	(56)	2,629	0	0	0	0	2,573		8.46%	-2.26%	-79.54%	
90	4	165	VEHICLE SERV (NOT BUSES)	0	0	0	4,917	29,890	0	0	34,807		43.51%			
92	4	170	BUILDING/GROUNDS - DW	59,648	30,301	318,782	44,322	121,387	67	0	574,507		20.56%			
94	4	506	HUMAN RESOURCES	22,523	13,870	(24,940)	80	3,666	86	0	15,285		1.48%			
95	4	512	ADMIN BLDG SERV(COPIERS)	0	0	47	32	0	0	0	79		0.84%			
97	4	519	BUSINESS OFFICE	13,752	7,023	9,558	220	0	8,328	0	38,881		5.95%	7.80%		
99	4	533	EMPLOYEE HEALTH SERV	0	0	34	0	0	0	0	34		1.01%			
100	4	534	EMPLOYEE HEALTH TESTING	0	0	49	0	0	0	0	49		0.99%			
102	4	543	SECURITY SERVICES	14,992	6,152	11,796	265	13,980	0	0	47,185		7.70%	43.81%	9.27%	
103	4	591	HIGH SCHOOL TRK/FLD PROJ	0	0	0	0	0	(1,800)	0	(1,800)		-1.94%			
104	4	592	FACILITIES ASSESSMENT	0	0	(210,620)	0	0	0	0	(210,620)		-100.00%			
108																
109	Chief Operating Officer		Sub Total	234,772	99,132	155,546	111,635	171,579	6,331	0	778,995		7.99%	30.04%	20.00%	
110																
111	5	0	DISTRICT ADMIN EXP	(138,127)	(11,211)	98,680	132,801	48,625	63,061	25,000	218,829		7.26%			
112	5	500	ADMINISTRATIVE BUILDING	14,606	7,677	9,154	12,472	163	0	0	44,072		8.56%			
113	5	502	TREASURER	42,944	21,428	(16,739)	54	0	1,498	0	49,185		3.66%			
115	5	564	BUDGET DISCRET RESERVES	0	0	250,000	0	0	0	0	250,000		#DIV/0!			
117	Treasurer		Sub Total	(80,577)	17,894	341,095	145,327	48,788	64,559	25,000	562,086		11.53%	16.98%	10.12%	
118																
119	6	509	COMMUNICATION SERVICES	13,478	9,911	3,392	175	0	8	0	26,964		4.83%			
120	6	516	REGISTRAR OFFICE	10,834	5,808	(582)	1	0	0	0	16,061		6.14%			
122	Executive Director, Communications & Engagement		Sub Total	24,312	15,719	2,810	176	0	8	0	43,025		5.25%			
123																
124	7	127	TECHNOLOGY	38,685	19,733	7,874	3,466	52,268	43	0	122,069		7.76%			
125	7	513	DATA PROCESSING	13,931	8,155	2,954	642	0	4	0	25,686		4.43%		-21.98%	
126	7	530	DIST LIBRARY MEDIA OFFICE	6,913	1,814	397	658	0	18	0	9,800		5.39%		-42.89%	
127	Executive Director, Technology & Media Services		Sub Total	59,529	29,702	11,225	4,766	52,268	65	0	157,555		6.75%		-0.53%	
128																
129	8	571	S.G.O.R.R.	55	9	0	36	0	0	0	100		1.29%			
130	8	572	MAC SCHOLARS	1,790	593	4	24	0	0	0	2,411		3.93%			
131	8	579	D.E.I.	11,419	4,898	11,416	27	3,830	0	0	31,590		10.46%			
132	8	603	F.A.C.E	0	704	1,867	4,729	0	7	0	7,307		9.55%			
133	Executive Director, Diversity, Equity & Inclusion		Sub Total	13,264	6,204	13,287	4,816	3,830	7	0	41,408		9.25%			
134																
135			Total All Other Operational Units	386,494	233,205	697,177	282,053	325,381	72,391	25,000	2,021,701		7.18%	15.11%	-0.06%	
136																

**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

OPU Sum-F22Act&F23Bud Rev09-09-22
OPU Summary-F21,F22&F23
09-09-22

	B	C	D	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AV
1	1=Superintendent		7=Exec. Dir., Technology & Media Services													
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3	3=E.D.,ShakerSchlsFndtn.		9=Dir. Of School Leadership													
4	4=Chief Oper'tg Offcr.		10=Dir. Of Curr.& Instr. / 11=Dir. Of Excep'tl Child.	INCREASE/(DECREASE) EXPENDITURES FYE 2023 vs FYE 2022									%	%	%	
5	5=Treasurer		12=Dir. Stud.Data Syst. & Accountability	Salaries &	Fringe	Purchased	Textbooks &	Capital	Other	Transfers &			Inc/(Dec)	Inc/(Dec)	Inc/(Dec)	
6	6=Exec. Dir., Communications & Engagement			Wages	Benefits	Services	Mat.&Supplies	Outlay-new	Objects	Advances			Over	Over	Over	
7	Responsibility	OPU	Description	100's	200's	400's	500's	600's	800's	900's	Total		FY22	FY21	FY19	
137																
138	9	10	BOULEVARD	104,983	61,837	2,806	1,899	3,244	13	0	174,782		4.60%			
139	9	20	FERNWAY	113,116	62,745	1,977	382	114	8	0	178,342		4.35%			
140	9	30	LOMOND	138,922	80,149	2,551	1,989	0	0	0	223,611		4.47%			
141	9	40	LUDLOW SCHOOL	0	0	0	0	0	0	0	0		#DIV/0!			
142	9	60	MERCER	124,377	66,632	3,032	290	0	91	0	194,422		4.47%			
143	9	80	ONAWAY	150,542	82,616	2,560	2,001	0	85	0	237,804		4.48%			
144	9	100	MIDDLE SCHL	323,686	168,344	7,366	1,198	0	0	0	500,594		4.46%			
145	9	110	WOODBURY	307,003	159,111	7,762	667	551	0	0	475,094		4.44%			
146	9	120	HIGH SCHOOL	656,090	352,143	17,243	3,758	0	15	0	1,029,249		4.53%			
147	9		School Building Operational Units-Regular	1,918,719	1,033,577	45,297	12,184	3,909	212	0	3,013,898		4.48%			
148																
158	4	**1's	School Building Operational Units-Fixed	0	0	3,366	87	0	0	0	3,453		1.53%	0.82%	-27.08%	
159																
169	4	**2's	School Building Operational Units-Security	0	0	0	0	0	0	0	0		#DIV/0!	-100.00%	-100.00%	
170																
180	7	**3's	School Building Operational Units-Technology	0	0	16	123	405,159	0	0	405,298		60.01%	114.41%	-8.71%	
181																
191	4	**4's	School Building Operational Units-Repair&Maint.	0	0	174,607	8,328	0	0	0	182,935		37.79%	End of Bond Funds		
192																
202	4	**5's	School Building Operational Units-Capital Items	61	47	2,431	30,650	59,207	0	0	92,396		97.25%	-43.39%	-44.02%	
203																
213	4	**6's	School Building Operational Units-WIXIESubTchrs	0	0	4,656	0	0	0	0	4,656		1.01%	129.30%	-55.18%	
214																
224	4	**7's	School Building Operational Units-Furniture	0	0	0	0	0	0	0	0		#DIV/0!			
225																
235	10	**8's	School Building Operational Units-Prof. Learning	0	1,503	6,090	0	0	0	0	7,593		8.48%	4005.70%	-51.38%	
236																
247	4		Fernway-Post Fire Expenses	0	0	0	(29,969)	(3,815)	0	0	(33,784)		-100.00%			
248																
249			GRAND TOTAL SCHOOL BUILDING OPU'S	1,918,780	1,035,127	236,463	21,403	464,460	212	0	3,676,445		5.31%	8.84%	8.74%	
250																
265	4		Coronavirus Pandemic Related Expenses	192,337	26,609	(3,162)	(131,456)	(30,156)	0	0	54,172		-100.00%			
266																
267			General Fund Grand Total-all Operational Units	\$2,497,611	\$1,294,941	\$930,478	\$172,000	\$759,685	\$72,603	\$25,000	\$5,752,318		5.91%	8.64%	6.01%	
270																
271																



OBJECT BASIS



Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023

Obj Detail-F22Act&F23Bud-100's Rev09-09-22
 Object Detail-F21,F22&F23
 09/09/22

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				F2021 Actual	F2022 Actual		F2023 Budget		\$ Inc/(Dec)		% Inc/(Dec)	% Inc/(Dec)	% Inc/(Dec)	
2				Salaries &	Salaries &		Salaries &		Salaries &		Salaries &	Salaries &	Salaries &	
3		Object		Wages	Wages		Wages		Wages		Wages	Wages	Wages	
4	#	Name	Description	100's	100's		100's		100's	Ref.	FY22	FY21	FY19	
5	111	Regular-Cert.	Part of regular position salary	39,092,555	38,443,367		\$39,706,312		1,262,945		3.3%			
6	112	Temporary-Cert.	Substitute teachers	617,701	831,877		871,000		39,123		4.7%			
7	113	Supplemental-Cert.	Extra duty contract amounts	1,313,154	1,256,813		1,315,000		58,187		4.6%			
8	119	Summer School-Cert.	Supplmtal summer assignments	20,203	(19,228)		0		19,228		-100.0%	-100.0%	-100.0%	
9	121	Sick Leave-Cert.	Part of regular position salary	1,865,731	2,685,715		2,775,344		89,629		3.3%			
10	122	Personal Leave-Cert.	Part of regular position salary	354,253	448,046		462,998		14,952		3.3%			
11	123	Vacation Leave-Cert.	Part of regular position salary	176,321	195,989		202,530		6,541		3.3%			
12	125	Prof. Leave-Cert.	Part of regular position salary	122,647	247,361		255,615		8,254		3.3%			
13	127	Jury Duty-Cert.	Part of regular position salary	3,131	15,676		16,201		525		3.3%			
14	129	Other Leave-Cert.	Part of regular position salary	0	0		0		0		#DIV/0!			
16	132	TerminationBen.-Cert.	Retirement payouts per contracts	47,942	93,050		97,384		4,334		4.7%			
17	139	TerminationBen.-Cert.	Retirement payouts per contracts	160,079	211,753		221,616		9,863		4.7%			
18		Total Certificated Salaries & Wages		43,773,717	44,410,419		45,924,000		1,513,581	A	3.4%			
19														
20	141	Regular-Class.	Part of regular position salary	11,703,745	11,601,747		12,339,180		737,433		6.4%			
21	142	Temporary-Class.	Substitute employees	283,833	336,256		358,000		21,744		6.5%		-52.0%	
22	143	Supplemental-Class.	Extra duty contract amounts	461,202	489,210		520,000		30,790		6.3%			
23	144	Overtime-Class.	Custodial, Grounds, Transpo, Clerical	502,422	799,503		850,000		50,497		6.3%		-29.4%	
24	149	Summer School-Class.	Supplmtal summer assignments	6,688	3,163		3,000		(163)		-5.2%			
25	151	Sick Leave-Class.	Part of regular position salary	661,129	745,227		792,596		47,369		6.4%			
26	152	Personal Leave-Class.	Part of regular position salary	98,724	123,383		131,225		7,842		6.4%			
27	153	Vacation Leave-Class.	Part of regular position salary	528,587	610,949		649,779		38,830		6.4%			
28	154	Holiday Leave-Class.	Part of regular position salary	0	0		0		0		#DIV/0!			
29	155	Prof. Leave-Class.	Part of regular position salary	5,547	18,443		19,613		1,170		6.3%			
30	157	Jury Duty-Class.	Part of regular position salary	437	6,209		6,607		398		6.4%			
31	159	TerminationBen.-Class.	Retirement payouts per contracts	0	35,668		37,916		2,248		6.3%			
32	161	Calamity Payments	Extra pay for work during calamity days	0	0		0		0		#DIV/0!			
33	162	TerminationBen.-Class.	Retirement payouts per contracts	62,819	290,758		309,084		18,326		6.3%			
34	169	L200 Incentive Pay	Local 200 attendance incentive pmts	16,492	11,235		12,000		765		6.8%			
35		Total Classified Salaries & Wages		14,331,625	15,071,751		16,029,000		957,249		6.4%	11.8%	8.1%	
36														
37	172	Student Workers	Student workers	34,752	57,821		61,437		3,616		6.3%			
38	179	Other Employees	Lunch Aides	137,074	370,398		393,563		23,165		6.3%	187.1%	14.4%	
40		Total Other Salaries & Wages		171,826	428,219		455,000		26,781		6.3%	164.8%	28.9%	
41														
42		Grand Total-Salaries & Wages		58,277,168	59,910,389		62,408,000		2,497,611	A	4.2%	7.1%	9.5%	
75														
76	A=	Projected wage increases partially offset by retirement-replacements												
77														

Expenses-Salaries & Wages

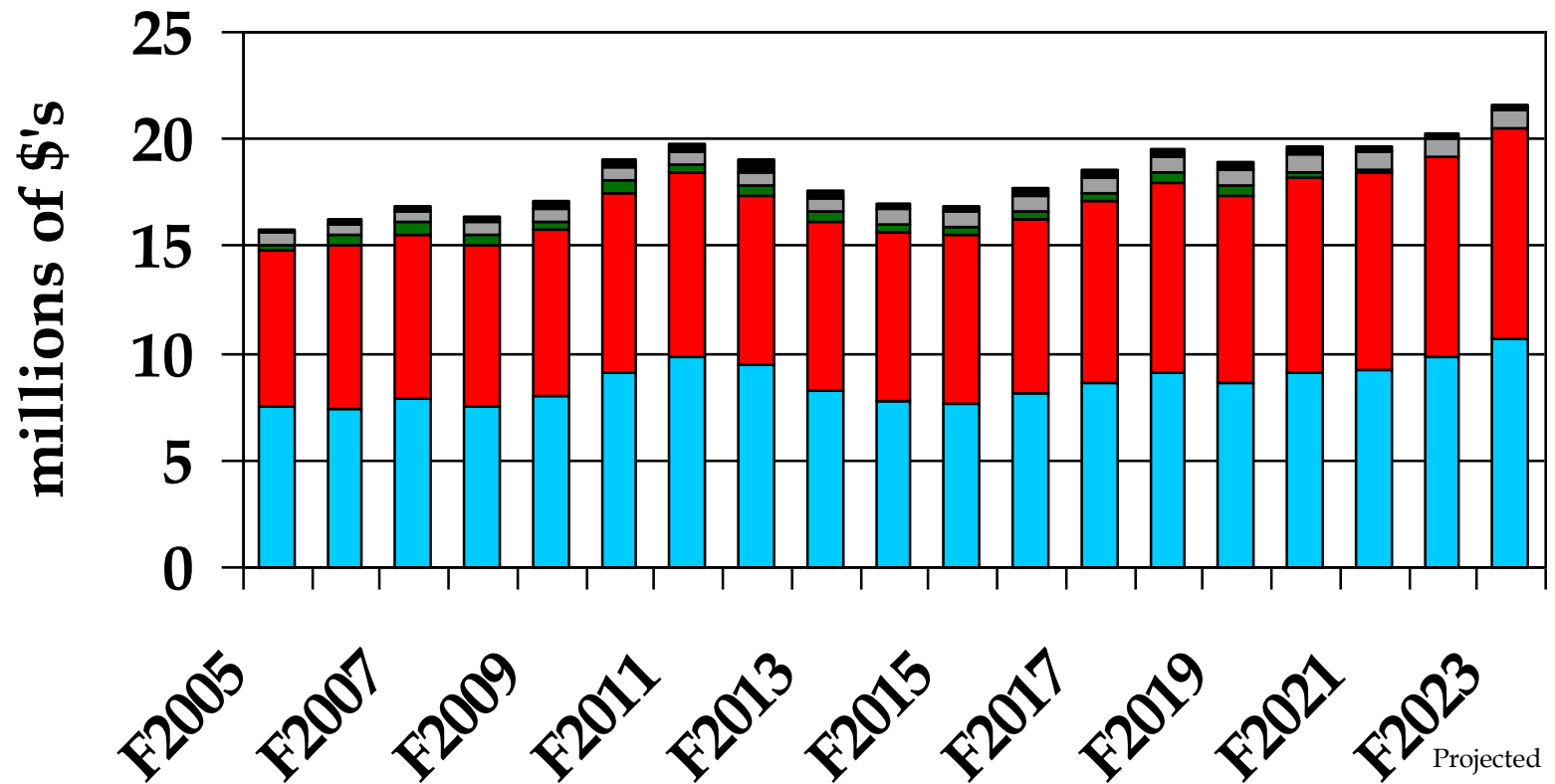


**Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023**

Obj Detail-F22Act&F23Bud-200's Rev09-09-22
Object Detail-F21,F22&F23
09-09-22

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				F2021 Actual	F2022 Actual		F2023 Budget		\$ Inc/(Dec)		% Inc/(Dec)	% Inc/(Dec)	% Inc/(Dec)	
2				Fringe	Fringe		Fringe		Fringe		Fringe	Fringe	Fringe	
3			Object	Benefits	Benefits		Benefits		Benefits		Benefits	Benefits	Benefits	
4	#	Name	Description	200's	200's		200's		200's	Ref.	FY22	FY21	FY19	
5	211	Retirement-Cert.	State mandated-14% of salaries	\$6,139,205	\$6,208,780		\$6,419,674		\$210,894	A	3.4%			
6	212	RetirementP/Up-Cert.	State mandated-14% of salaries	356,103	355,259		367,326		12,067	A	3.4%			
7	222	RetirementP/Up-Class.	State mandated-14-16% of salaries	367,190	383,305		407,623		24,318	A	6.3%			
8	221	Retirement-Class.	State mandated-14-16% of salaries	2,342,945	2,434,862		2,589,377		154,515	A	6.3%			
9		Total Retirement		9,205,443	9,382,206		9,784,000		401,794		4.3%			
10	241	Health Insurance-Cert.	Benefits & EE contrib. fixed by labor contracts	4,712,436	5,074,629		5,515,465		440,836		8.7%			
11	243	Dental-Cert.	Benefits & EE contrib. fixed by labor contracts	394,701	396,119		430,530		34,411		8.7%			
12	249	Presc.Drug-Cert.	Benefits & EE contrib. fixed by labor contracts	1,145,418	1,235,562		1,342,876		107,314		8.7%			
13	253	Dental-Class.	Benefits & EE contrib. fixed by labor contracts	197,727	188,075		204,418		16,343		8.7%			
14	259	Presc.Drug-Class.	Benefits & EE contrib. fixed by labor contracts	554,888	575,189		625,150		49,961		8.7%			
15	251	Health Insurance-Class.	Benefits & EE contrib. fixed by labor contracts	2,266,085	2,354,014		2,558,561		204,547		8.7%			
16		Total Health Insurance		9,271,255	9,823,588		10,677,000		853,412	B	8.7%			
17	242	Life Insurance-Cert.	\$50,000 coverage for certificated employees	41,752	41,377		41,758		381		0.9%			
18	252	Life Insurance-Class.	\$40,000 coverage for most classified employees	21,808	20,537		20,742		205		1.0%			
19		Total Life Ins.		63,560	61,914		62,500		586		0.9%			
20	213	Medicare Tax-Cert.	Fed.mandated-1.45% of EE's salaries hired since 1987	611,876	626,075		648,478		22,403		3.6%			
21	223	Medicare Tax-Class.	Fed.mandated-1.45% of EE's salaries hired since 1987	202,698	209,040		216,522		7,482		3.6%			
22		Total Med Tax		814,574	835,115		865,000		29,885		3.6%			
23	281	Unemployment-Cert.	State mandated-for unemployment insurance-actual	0	0		0		0		#DIV/0!			
24	282	Unemployment-Class.	State mandated-for unemployment insurance-actual	52,275	8,309		13,500		5,191		62.5%	due to end of COVID relief		
25		Total Unempl.		52,275	8,309		13,500		5,191		62.5%			
26	261	Workers Comp-Cert.	State mandated-for accidents at work (% of wages)	49,593	(61)		0		61		-100.0%	due to large F21 BWC rebates		
27	262	Workers Comp-Class.	State mandated-for accidents at work (% of wages)	16,132	(4)		0		4		-100.0%	due to large F21 BWC rebates		
28		Total WorkComp.		65,725	(65)		0		65		-100.0%			
29	230	Other	Miscellaneous-tuition reimb, uniforms, etc.	139,342	215,992		220,000		4,008		1.9%	57.9%	-13.7%	
30		Grand Total-Fringe Benefits		\$19,612,174	\$20,327,059		\$21,622,000		\$1,294,941		6.4%			
43														
44	A=	In accordance with projected salary & wage increases.												
45	B=	In accordance with projected health insurance rate increases, net of scheduled shared premium increases.												

Expenses-Fringe Benefits

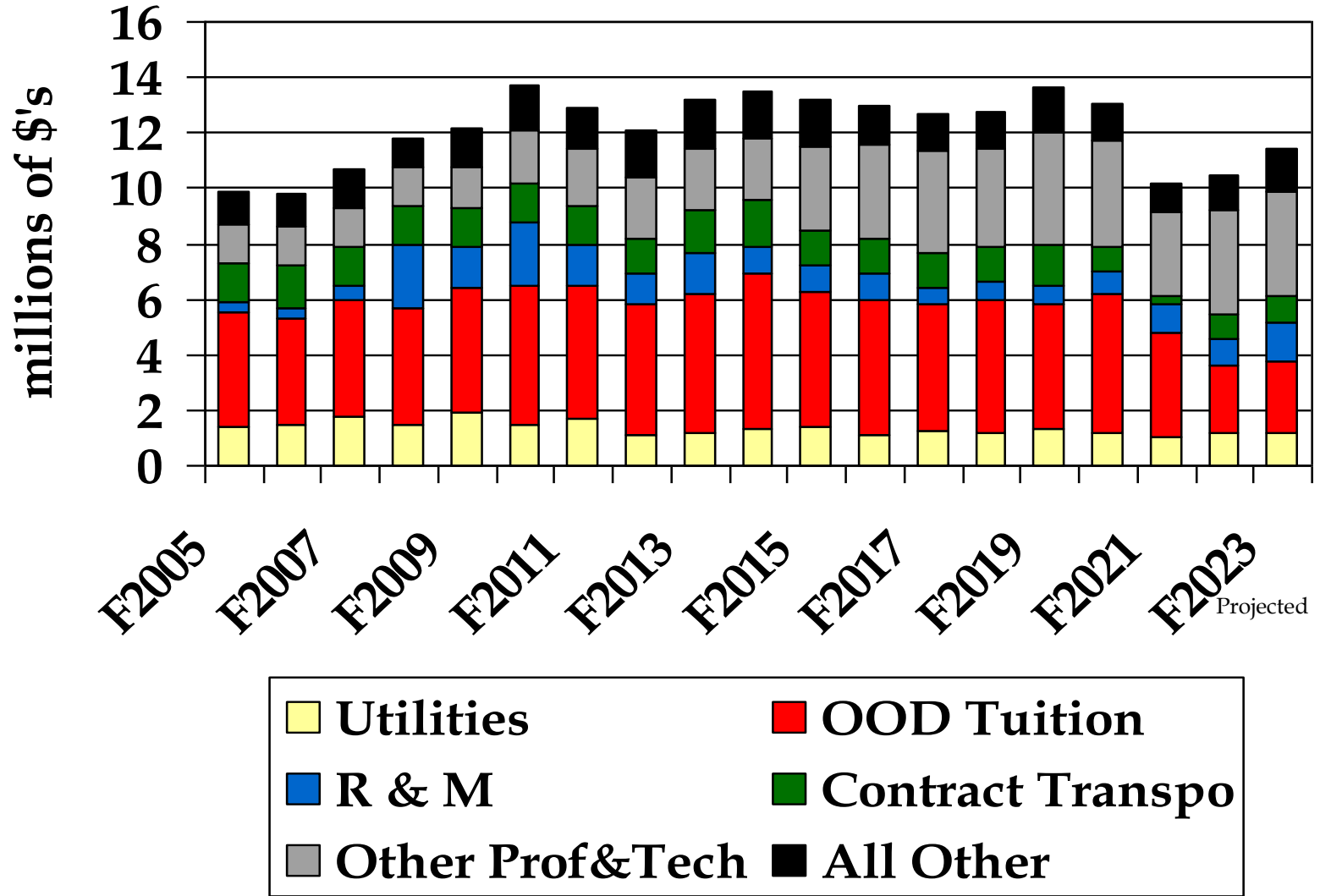


Shaker Heights City School District
General Fund Annual Appropriations-FYE 2023

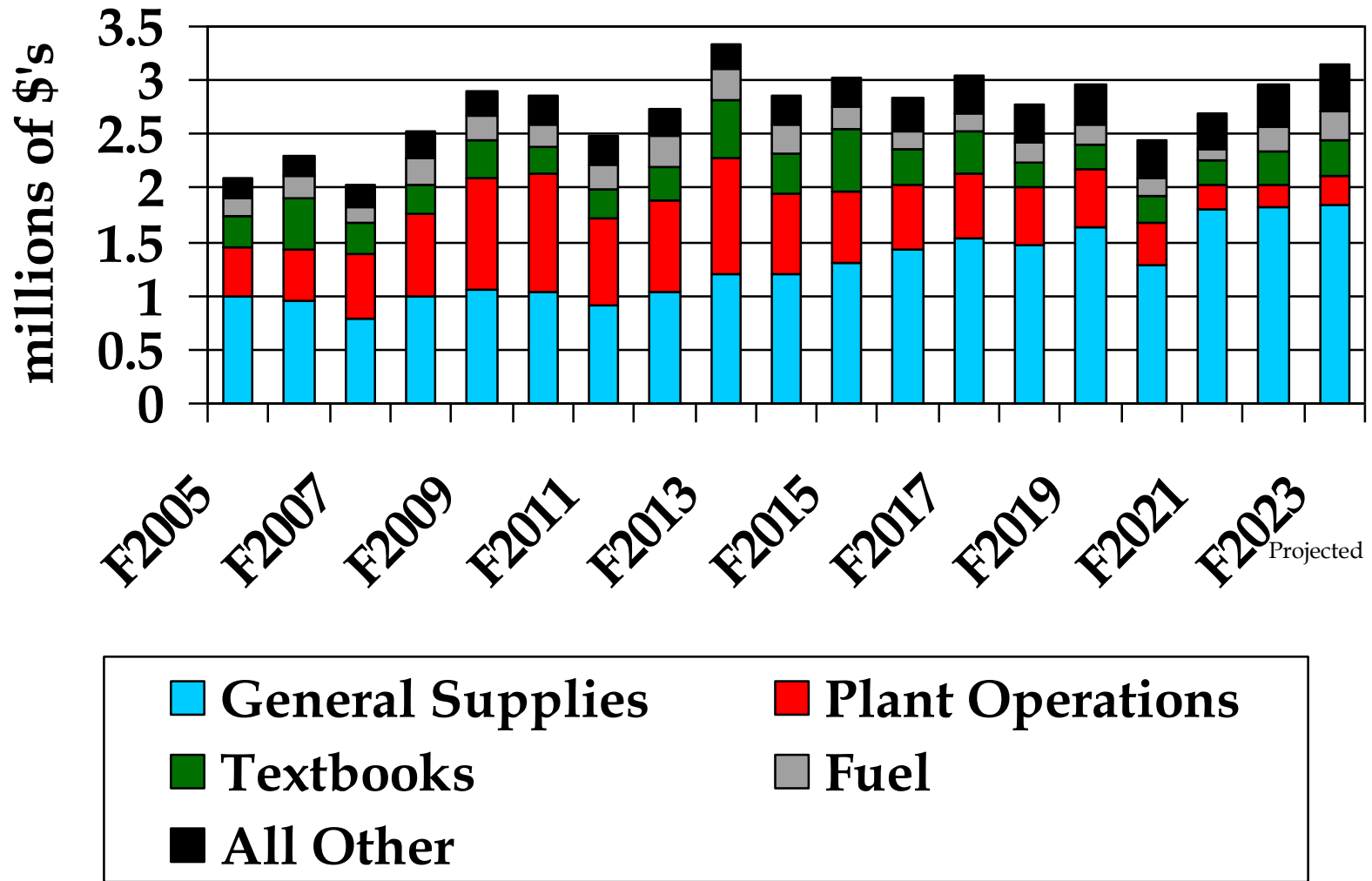
Obj Detail-F22Act&F23Bud-400's Rev09-09-22
 Object Detail-F20,F21&F22
 09-09-22

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1				F2021 Actual	F2022 Actual		F2023 Budget		\$ Inc/(Dec)		% Inc/(Dec)	% Inc/(Dec)	% Inc/(Dec)	
2				Purchased	Purchased		Purchased		Purchased		Purchased	Purchased	Purchased	
3		Object		Services	Services		Services		Services		Services	Services	Services	
4	#	Name	Description	400's	400's		400's		400's	Ref.	FY22	FY21	FY19	
5	411	Instruction Svcs.	Primarily personal services for labelled area	73,687	\$38,179		\$38,560		\$381		1.0%	-47.7%	-50.0%	
6	412	Instruction Improv.	Primarily personal services for labelled area	176,063	349,780		353,280		3,500		1.0%	100.7%	22.0%	
7	413	Health Svcs.	Primarily personal services for labelled area	581,470	520,328		525,524		5,196		1.0%	-9.6%	-31.6%	
8	414	Substitute Tchrs-Wixey	Substitute teacher wages & benefits thru ESC	203,667	462,344		467,000		4,656		1.0%	129.3%	-52.0%	
9	415	Management Svcs.	Primarily personal services for labelled area	46,772	53,939		54,479		540		1.0%			
10	416	Data Proc. Svcs.	Primarily personal services for labelled area	160,817	190,607		192,515		1,908		1.0%		-3.7%	
11	417	Substitute Paras-Wixey	Substitute paraprofessionals wages & benefits	81,535	103,761		115,000		11,239		10.8%			
12	418	Legal Svcs.	Legal & Real Estate Tax Valuation services	365,167	464,949		354,000		(110,949)		-23.9%	-3.1%		
13	419	Other Prof/TechSvc	Primarily OT & PT, and other personal services	1,714,509	1,987,739		2,007,642		19,903		1.0%	17.1%		
14	Total 410's	Professional & Technical		3,403,687	4,171,626		4,108,000		(63,626)		-1.5%	20.7%	-12.2%	
15	422	GarbageRemvl/Cing	Refuse collection	83,627	79,392		81,000		1,608		2.0%			
16	423	Repairs/Maint.	Building repairs & Maintenance throughout District	1,015,848	987,719		1,400,000		412,281	B	41.7%			
17	424	Property Insurance	Property & Casualty insurance	156,963	170,289		179,000		8,711		5.1%			
18	425	Rentals	Primarily copier rentals	65,714	120,847		123,000		2,153		1.8%			
19	426	Lease Purchase	Primarily equipment rentals	127,165	124,070		125,000		930		0.7%			
20	Total 420's	Property		1,449,317	1,482,317		1,908,000		425,683		28.7%	31.6%		
21	431	Mileage-Cert.	Primarily Certificated professional development costs	1,153	2,832		4,882		2,050		72.4%		-70.7%	
22	432	Travel-Cert.	Primarily Certificated professional development costs	11,415	97,699		168,449		70,750		72.4%		-48.5%	
23	433	Mileage-Class.	Primarily Classified expense reimbursements	579	622		1,074		452		72.7%		-85.4%	
24	434	Travel-Class.	Primarily Classified expense reimbursements	10,480	36,803		63,455		26,652		72.4%			
25	439	Other Mileage/Mtg	Mileage reimbursements for travel between buildings	3,125	3,561		6,140		2,579		72.4%			
26	Total 430's	Travel		26,752	141,517		244,000		102,483	C	72.4%	812.1%	-38.5%	
27	441	Telephone Svce.	Telecommunications throughout the District	195,391	184,639		188,000		3,361		1.8%			
28	442	Telephone-ERateCr.	E-rate credit offsets against communications expens	(84,990)	(96,005)		(97,400)		(1,395)		1.5%	14.6%	-34.9%	
29	443	Postage	Postage throughout the District	20,227	20,505		21,596		1,091		5.3%	6.8%	-47.4%	
30	444	PostageMach.Rent	Postage equipment rental	4,178	0		0		0		#DIV/0!	-100.0%	-100.0%	
31	445	Mail/MessengerServ.	Delivery service	2,664	383		404		21		5.5%			
32	446	Advertising	Public notice fees	2,874	3,122		3,225		103		3.3%			
33	447	Internet Access Service	Internet access fees	32,686	32,686		33,775		1,089		3.3%			
35	Total 440's	Communications		173,030	145,330		149,600		4,270		2.9%			
36	451	Electricity	District utilities	522,474	535,393		551,000		15,607		2.9%	5.5%	-16.7%	
37	452	Water & Sewer	District utilities	219,482	299,443		314,000		14,557		4.9%	43.1%	-5.8%	
38	453	Gas	District utilities	282,933	337,278		351,000		13,722		4.1%	24.1%	6.2%	
39	Total 450's	Utilities		1,024,889	1,172,114		1,216,000		43,886		3.7%	18.6%	-8.2%	
40	460	Printing	Various District materials printing costs	38,489	54,433		56,000		1,567		2.9%			
41	Total 460's	Craft or Trade		38,489	54,433		56,000		1,567		2.9%	45.5%	-45.1%	
42	470	Tuition	Out-of-District tuition charges to other entities	3,802,724	2,445,347		2,567,000		121,653		5.0%			
43	Total 470's	Tuition		3,802,724	2,445,347		2,567,000		121,653		5.0%	-32.5%	-43.2%	
45	483	PupilTransportation	Contracted pupil transportation-primarily spec.ed.	239,490	885,721		930,000		44,279		5.0%	288.3%	-36.2%	
46	489	PupilTransportation	Contracted pupil transportation-primarily spec.ed.	1,503	(283)		0		283		-100.0%			
47	Total 480's	Pupil Transportation		240,993	885,438		930,000		44,562		5.0%	285.9%	-36.2%	
48	499	Other Purch.Serv.	Replacement for lost grants & increased technology costs	0	0		250,000		250,000	A	#DIV/0!			
49	Total 490's	Other		0	0		250,000		250,000		#DIV/0!			
51		Grand Total-Purchased Services		\$10,159,881	\$10,498,122		\$11,428,600		\$930,478		8.9%	12.5%	-16.0%	
56	A=	Estimated unallocated costs for various programs.												
57	B=	Bond funds completely expended as of 6/30/22.												
58	C=	Return to pre-COVID spending levels.												

Expenses-Purchased Services



Expenses-Materials & Supplies





The End

