

Subject: Fiscal Year 2024 Budget

This document is comprised of materials shared with the Board regarding the Fiscal Year 2024 budget. Under state law, the budget must be adopted by June 30 of the preceding fiscal year. The Board adopted a temporary budget June 27, 2023, permanent appropriations September 26, 2023, and final adjustment June 25, 2024.

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Further financial information is available to the public on our website:

- [Annual Comprehensive Financial Reports, which includes the Auditor of State’s Independent Auditor’s Report](#)
- [Board Monthly General Fund Financial Report and Other Information](#)
- [Forecasts and Board Presentations](#)

Chief Executive Officer
Dr. Warren G. Morgan II

Board of Education
Sara Elaquad, J.D.
Board Chair

Jerry Terrell Billups
Robert W. Briggs, J.D.
Charlene Jones
Pastor Ivory Jones III
Midori Lebrón
Caroline J. Peak
Nigamanth Sridhar, Ph.D.
Diana Welch Howell

Ex Officio Members
Michael A. Baston, Ed.D., J.D.
Laura Bloomberg, Ph.D.

Title: ADOPTING THE FISCAL YEAR 2024 ANNUAL APPROPRIATION MEASURE

The Chief Executive Officer of the Cleveland Municipal School District presents the following resolution for adoption:

WHEREAS, Section 5705.38 of the Revised Code of Ohio provides that the Board adopt an Annual Appropriation Measure for meeting the ordinary expenses of the District; now, therefore be it

RESOLVED, by the Board of Education of the Cleveland Municipal School District in order to provide for the current expenses and other expenditures of said District during the period July 1, 2023 through June 30, 2024, that the following sums, as set forth in this Annual Appropriation Measure, a copy of which is attached as Exhibit A, are hereby set aside and appropriated for the several purposes for which expenditures are to be made for and during said period, all as set forth and shown hereinafter; and, be it further

RESOLVED, that the Board of Education of the Cleveland Municipal School District as authorized by Section 3313.18 of the Revised Code of Ohio, hereby dispenses with the adoption of resolutions approving payment of payrolls, debts and claims, and approval of warrants; and, be it further

RESOLVED, that the Board of Education of the Cleveland Municipal School District hereby authorizes and directs the Chief Executive Officer and/or Chief Financial Officer to establish and fund any Budget Reserve Funds mandated by the Ohio H.B. No. 412 in accordance with rules and regulations promulgated by the authorized state agencies; and, be it further

RESOLVED, that the Board of Education of the Cleveland Municipal School District hereby authorizes and directs the Chief Executive Officer and/or Chief Financial Officer to take any actions necessary to implement this resolution.

Appropriation Resolution Certificate

It is Hereby Certified that the Cleveland Municipal School District Board of Education has sufficient funds to meet the appropriation resolution above, and has in effect for the remainder of the fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the District at the time of certification, are sufficient to provide operating revenues necessary to enable the District to maintain all personnel, programs, and services essential to the provision of an adequate education program on all the days set forth in its adopted school calendar for the current fiscal year.

CLEVELAND MUNICIPAL SCHOOL DISTRICT BOARD OF EDUCATION

By:

Eric. S. Gordon
Chief Executive Officer

Anne E. Bingham
Board of Education Chair

Kevin Stockdale
Chief Financial Officer

Date

EXHIBIT A
FISCAL YEAR 2024 ANNUAL APPROPRIATION MEASURE - TEMPORARY
6/27/2023

		FY 2023	FY 2024	Carryover	FY 2024
		Final	Planned	Encumbrances	Total Proposed
Fund	Fund Name	Appropriation	Expenditures	(From FY 2023)	Appropriation
001	General	\$ 713,569,278.98	\$ 612,173,938.84	\$ 16,871,673.43	\$ 629,045,612.27
002	Bond Retirement	\$ 106,828,992.32	\$ 27,836,698.25	\$ -	\$ 27,836,698.25
003	Permanent Improvement	\$ 5,992,502.77	\$ 14,800,000.00	\$ 2,648,670.88	\$ 17,448,670.88
006	Food Services	\$ 26,779,596.12	\$ 26,000,000.00	\$ 1,913,440.43	\$ 27,913,440.43
007	Special Trust	\$ 6,438,968.19	\$ 3,900,000.00	\$ 1,136,927.96	\$ 5,036,927.96
010	Classroom Facilities	\$ 10,448,506.17	\$ 114,200,000.00	\$ 9,212,357.95	\$ 123,412,357.95
018	Public School Support	\$ 163,063.36	\$ 300,000.00	\$ 27,594.71	\$ 327,594.71
019	Other Grants	\$ 727,356.34	\$ 727,356.34	\$ -	\$ 727,356.34
023	Liability Self-Insurance	\$ 338,394.62	\$ 1,000,000.00	\$ 13,851.00	\$ 1,013,851.00
024	Employee Benefits Self-Insurance	\$ 135,666,379.06	\$ 130,100,000.00	\$ 32,648.00	\$ 130,132,648.00
034	Classroom Facilities Maintenance	\$ 2,684,230.73	\$ 3,100,000.00	\$ 1,462,750.18	\$ 4,562,750.18
036	Partnering Community Schools	\$ 8,340,678.93	\$ 6,200,000.00	\$ -	\$ 6,200,000.00
200	Student Managed Activity	\$ 364,146.92	\$ 500,000.00	\$ 104,092.97	\$ 604,092.97
300	District Managed Student Activity	\$ 161,902.62	\$ 150,000.00	\$ 39,149.77	\$ 189,149.77
401	Auxiliary Services (NPSS)	\$ 7,828,499.98	\$ 3,600,000.00	\$ 1,169,260.24	\$ 4,769,260.24
439	Public School Preschool	\$ 1,140,541.03	\$ 1,800,000.00	\$ 58,143.35	\$ 1,858,143.35
451	Data Communications for School Buildings	\$ 153,000.00	\$ 153,000.00	\$ -	\$ 153,000.00
461	Vocational Education Enhancement	\$ 24,980.69	\$ 20,000.00	\$ -	\$ 20,000.00
463	Alternative Schools	\$ 358,864.14	\$ -	\$ -	\$ -
467	Student Wellness & Success	\$ 1,951,782.17	\$ -	\$ -	\$ -
499	Miscellaneous State Grants	\$ 608,379.46	\$ 600,000.00	\$ 10,165.85	\$ 610,165.85
507	Elementary and Secondary School Emergency Relief	\$ 180,961,140.90	\$ 35,000,000.00	\$ 36,786,819.03	\$ 71,786,819.03
508	Governor's Emergency Education Relief	\$ 1,335,054.02	\$ -	\$ 302,300.00	\$ 302,300.00
512	School Maintenance and Operational Assistance (Impact	\$ 4,678.40	\$ 150,000.00	\$ -	\$ 150,000.00
516	IDEA, Part B Special Education	\$ 28,151,082.84	\$ 22,000,000.00	\$ 603,708.77	\$ 22,603,708.77
524	Vocational Education	\$ 2,609,997.77	\$ 1,700,000.00	\$ 188,599.95	\$ 1,888,599.95
536	Title I School Improvement Subsidy A	\$ 4,409,131.09	\$ 3,350,000.00	\$ 21,654.34	\$ 3,371,654.34
537	Title I School Improvement Subsidy G	\$ 2,014,391.73	\$ 180,493.21	\$ -	\$ 180,493.21
542	Nutrition Education and Training	\$ 44,078.40	\$ -	\$ -	\$ -
551	Title III - Limited English Proficiency	\$ 800,595.99	\$ 1,000,000.00	\$ 37,539.26	\$ 1,037,539.26
571	Refugee Children School Impact Act	\$ 577,193.68	\$ 151,904.79	\$ 129,409.77	\$ 281,314.56
572	Title I - Disadvantaged Children	\$ 42,614,514.76	\$ 43,000,000.00	\$ 859,454.40	\$ 43,859,454.40
584	Title IV - Student Support and Academic Enrichment	\$ 3,307,338.60	\$ 3,000,000.00	\$ 2,924,462.89	\$ 5,924,462.89
587	IDEA Preschool Grant for the Handicapped	\$ 329,526.77	\$ 330,900.00	\$ 685.64	\$ 331,585.64
590	Improving Teacher Quality	\$ 3,308,488.27	\$ 5,400,000.00	\$ 236,973.67	\$ 5,636,973.67
599	Miscellaneous Federal Grant Fund	\$ 22,394,541.45	\$ 2,000,000.00	\$ 576,370.92	\$ 2,576,370.92
	TOTAL ALL FUNDS	\$ 1,323,431,799.27	\$ 1,064,424,291.43	\$ 77,368,705.36	\$ 1,141,792,996.79

2023-2024 Budget

Kevin Stockdale, Chief Financial Officer



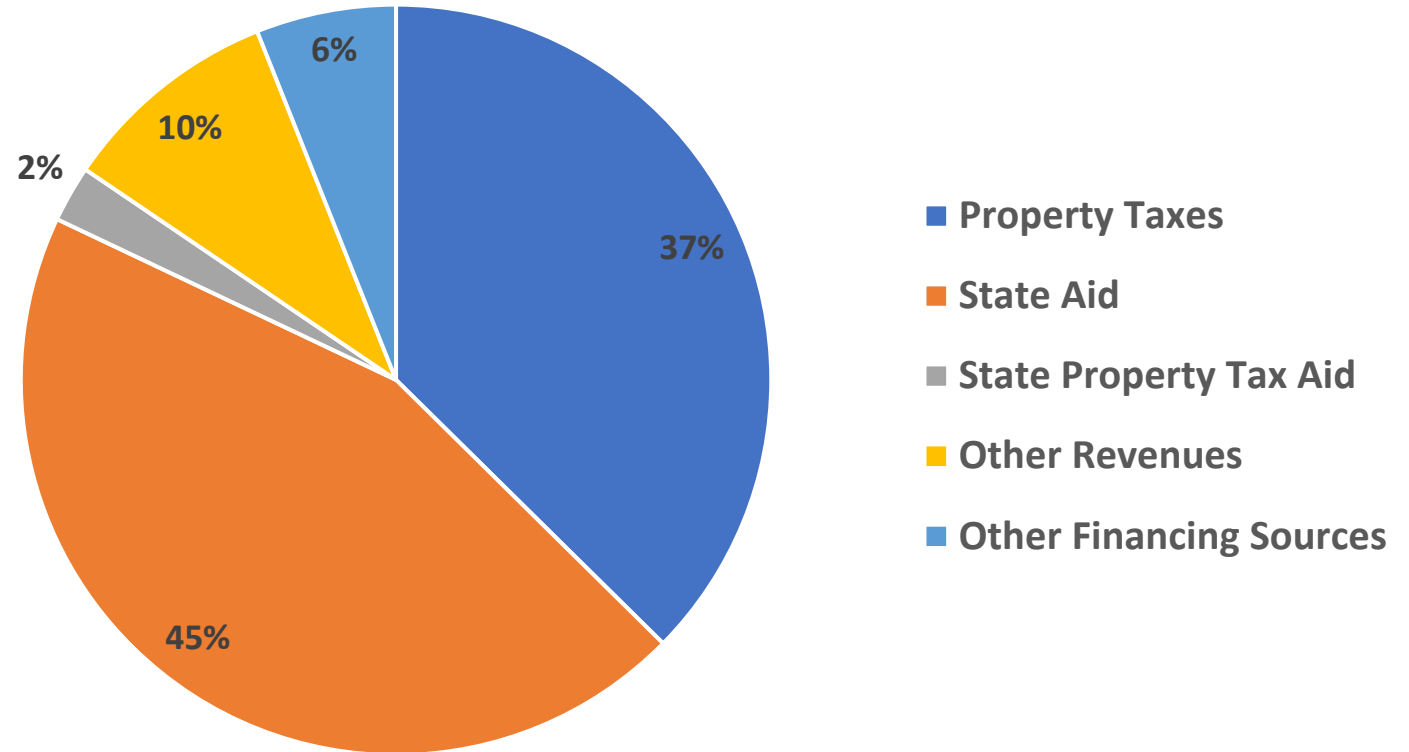
Budget Process

- February-March – School-Based Budgeting
- April-June – Department budgeting
- June 27 – Board approved temporary budget
- July 5 – State budget signed (HB 33)
- November – Five Year Forecast due



SY22-23 General Fund Actual Revenue

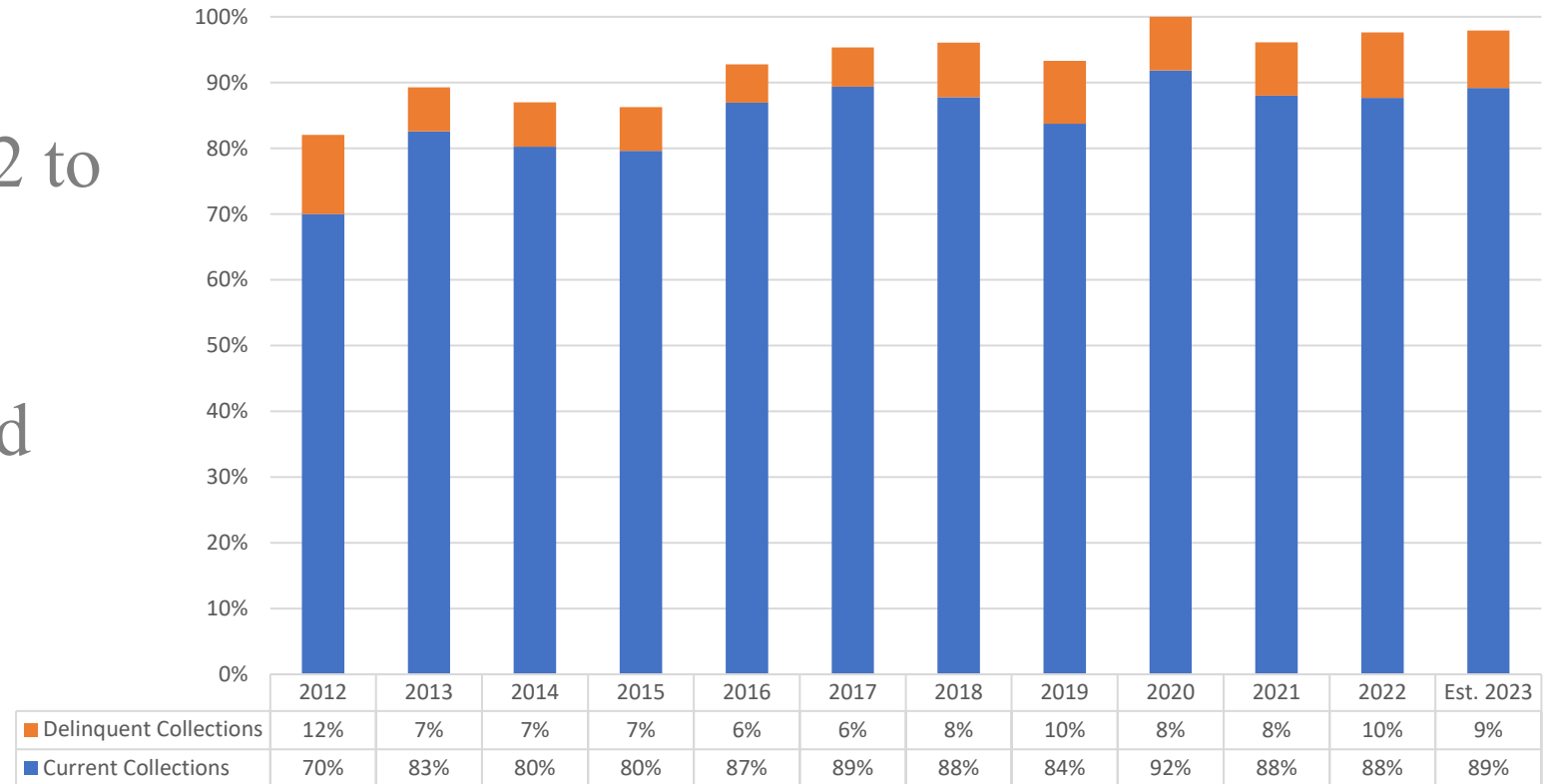
- General Fund is the core District operating budget
- 45% State aid
- 37% property taxes
- 16% other financing sources (interfund transfers, Medicaid, etc)
- 2% State property tax assistance (Homestead Exemption and Owner Occupancy Credit)



Source: [June, 2023 General Fund Financial Report and Other Financial Information](#)

- Total collections have increased from 82% in 2012 to 98% in 2023 (estimated)
- Includes Class I (residential/agricultural) and Class II (commercial/industrial)

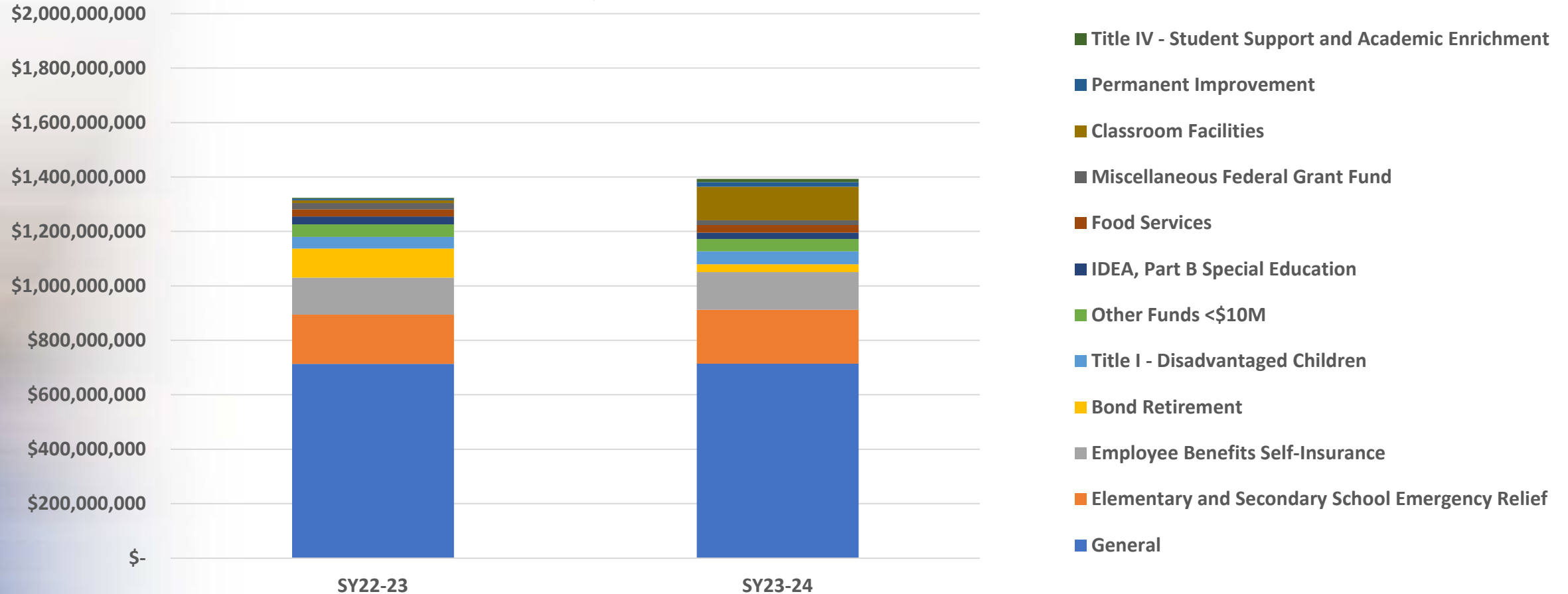
Property Tax Collection Rates



Source: [CMSD Budgets](#)

Previous Year and Current Year Appropriation Comparison

For Detailed Amounts, Reference Board Resolution Attachments Below

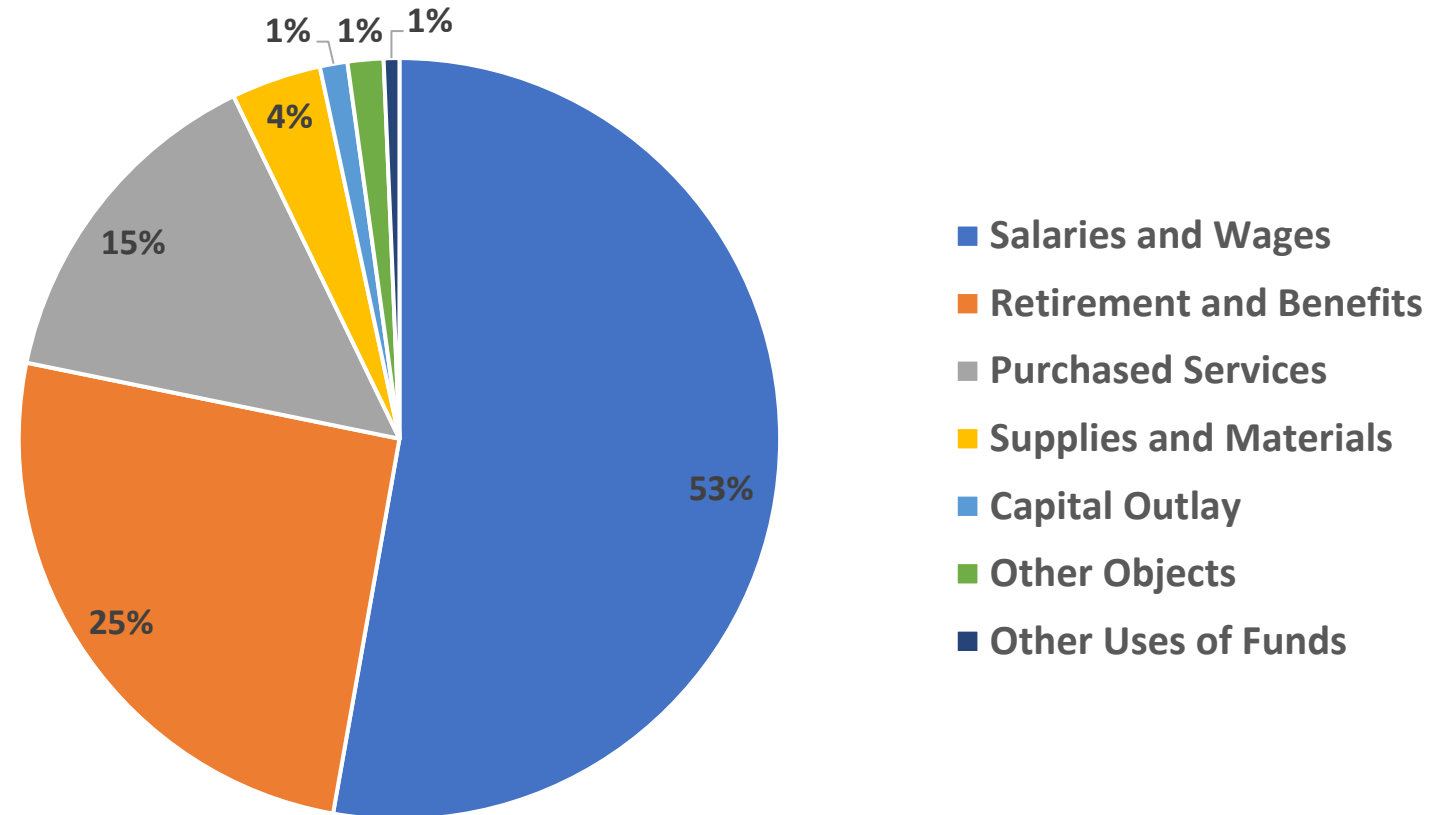


[SY2022-2023 Final Annual Appropriation Measure, June 27, 2023](#)

[SY2023-2024 Annual Appropriation Measure, September 12, 2023](#)

SY23-24 General Fund Spending by Category

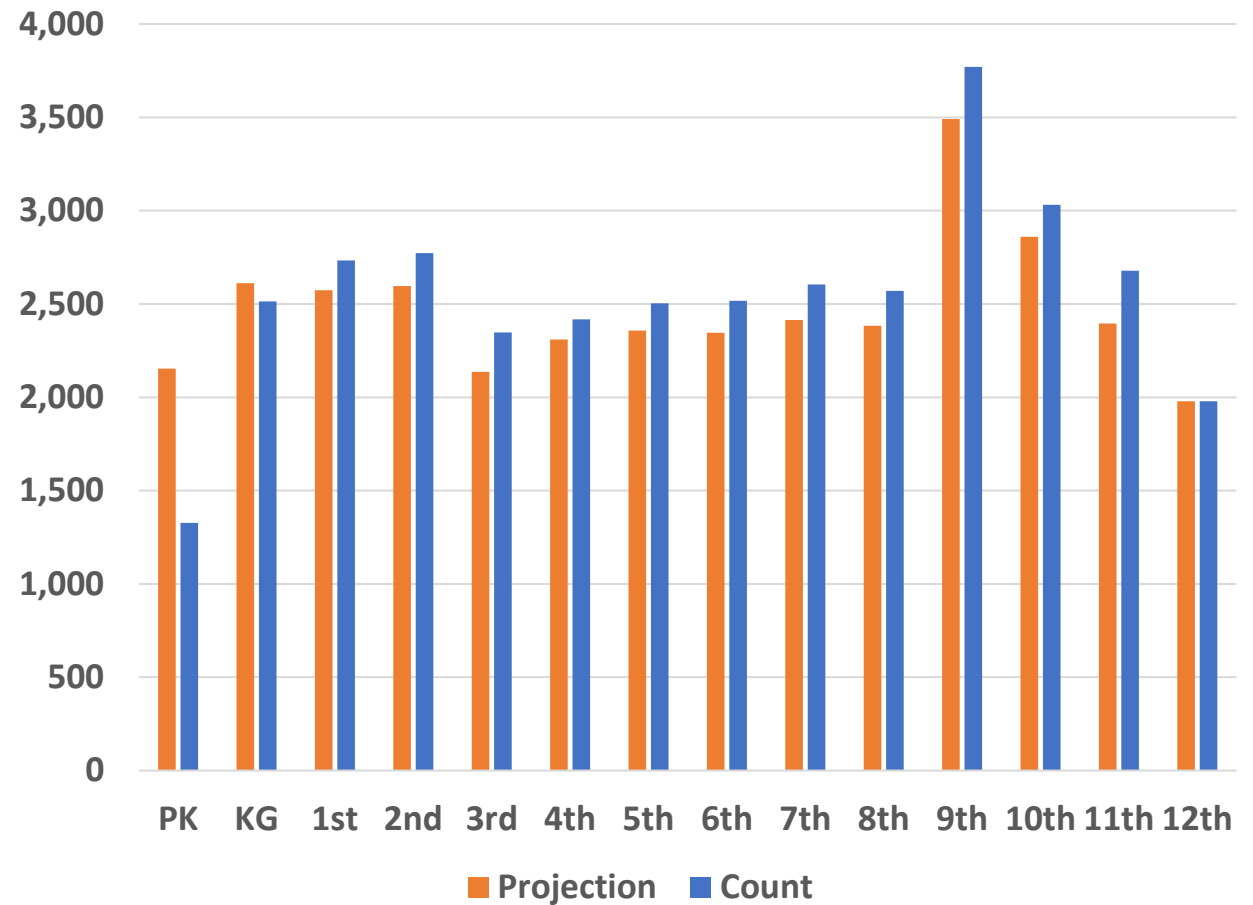
- The District's most significant investment is personnel, totaling 78% of all planned General Fund spending.



Enrollment

- Overall enrollment of 35,765
- Pre-kindergarten was 826 below projection
 - Tuesday, September 6th start
- K-12 enrollment was 1,924 above projection
- Hand count at all high schools and targeted PK-8

Enrollment - Week Ending 9/1/2023



Student-Based Budgeting

- \$348 million pool of available funds set in Spring, based on enrollment projections
- Higher enrollment and higher weighted enrollment (special education, English-language learners, etc)
- Implemented a 10% gain-loss cap to minimize classroom disruption
- Schools adjusted budgets September 7-8
- Appeal process to Chiefs and CEO

American Rescue Plan/Elementary and Secondary School Emergency Relief Fund

- \$465 million available from SY20-21 – SY23-24
- Twelve separate grants
- Eight concluded
- Approximately \$101 million in spending in SY23-24
- **Funding ends 9/30/24**

Grant Name	Period of Availability End Date	Award
Coronavirus Relief Fund	12/31/20	\$2,594,685
Broadband Ohio	12/31/20	151,466
RemoteEdX	09/30/21	150,000
FEMA COVID reimbursement	06/30/22	1,601,128
ARP Homeless I	06/30/22	183,575
OH Emer Connectivity	06/30/22	153,000
ESSER I	09/30/22	31,202,407
US HHS COVID Supplement	07/31/23	385,840
ESSER II	09/30/23	131,336,725
School Based Health Capital	09/30/23	1,288,765
ARP ESSER III	09/30/24	295,173,133
ARP Homeless II	09/30/24	1,164,907
Totals		\$465,385,631

ARP/ESSER – Items Supported

- SY2022-2023 (returning to General Fund in SY2023-2024)
 - \$18.0 million – facility operations staff
 - \$5.9 million – nursing services staff
- SY2023-2024 (preliminary figures)
 - \$27 million – IT non-personnel expenses
 - \$25.2 million – facility improvements (Bethune, Martin, & Gallagher)
 - \$16.6 million – Summer Learning Experience
 - \$14.6 – Say Yes wrap-around services
 - \$8.0 million – HVAC maintenance
 - \$7.6 million – textbooks
 - \$2.0 million – Family and Community Engagement

ARP/ESSER – Secondary Budget Challenge

Revenues

Expenses

Fiscal Year:	Actual	FORECASTED				
	2022	2023	2024	2025	2026	2027
Revenue:						
1.010 - General Property Tax (Real Estate)	219,371,142	219,577,034	225,281,750	223,021,505	224,144,979	224,866,913
1.020 - Public Utility Personal Property	39,254,331	41,365,660	43,521,219	45,187,436	46,990,016	48,869,297
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	266,078,692	257,539,210	254,874,426	253,036,618	252,150,987	252,037,075
1.040 - Restricted Grants-in-Aid	50,174,315	55,548,727	57,903,363	59,452,926	60,038,450	59,866,766
1.050 - Property Tax Allocation	17,283,575	17,014,322	17,100,316	17,362,760	17,490,049	17,539,841
1.060 - All Other Operating Revenues	49,853,689	76,120,894	49,967,835	44,174,289	44,201,228	44,567,632
1.070 - Total Revenue	642,015,744	667,165,847	648,648,909	642,235,534	645,015,709	647,747,524
Other Financing Sources:						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-
2.050 - Advances-In	7,845,000	42,091,908	50,000,000	5,000,000	5,000,000	5,000,000
2.060 - All Other Financing Sources	682,830	15,000	115,000	215,000	215,000	215,000
2.070 - Total Other Financing Sources	8,527,830	42,306,908	50,115,000	5,215,000	5,215,000	5,215,000
2.080 - Total Rev & Other Sources	650,543,575	709,472,755	698,763,909	647,450,534	650,230,709	652,962,524
Expenditures:						
3.010 - Personnel Services	356,703,777	362,414,065	395,744,433	423,754,588	429,714,304	435,808,349
3.020 - Employee Benefits	141,666,558	154,585,643	175,184,935	195,884,135	205,044,363	214,758,178
3.030 - Purchased Services	75,976,220	70,077,843	88,221,316	90,242,849	92,312,158	94,430,401
3.040 - Supplies and Materials	15,125,048	10,869,899	23,043,245	23,388,894	23,739,727	24,095,823
3.050 - Capital Outlay	8,643,723	4,286,200	7,912,876	7,912,876	7,912,876	7,912,876
Intergovernmental & Debt Service	-	-	-	-	-	-
4.300 - Other Objects	10,839,615	12,488,121	12,548,486	12,609,154	12,670,124	12,731,400
4.500 - Total Expenditures	608,955,921	614,721,770	702,655,292	753,792,496	771,393,553	789,737,027
Other Financing Uses						
5.010 - Operating Transfers-Out	-	702,356	-	-	-	-
5.020 - Advances-Out	42,091,908	50,000,000	5,000,000	5,000,000	5,000,000	5,000,000
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	42,091,908	50,727,356	5,000,000	5,000,000	5,000,000	5,000,000
5.050 - Total Exp and Other Financing Uses	651,046,929	665,449,126	707,655,292	758,792,496	776,393,552	794,737,027
6.010 - Excess of Rev Over/(Under) Exp	(503,354)	44,023,629	(8,791,383)	(111,341,962)	(126,162,844)	(141,774,503)
7.010 - Cash Balance July 1 (No Levies)	94,990,360	94,487,006	138,510,635	129,719,253	18,377,291	(107,785,553)
7.020 - Cash Balance June 30 (No Levies)	94,487,006	138,510,635	129,719,253	18,377,291	(107,785,553)	(249,560,055)

- Like most grants – reimbursement basis
- \$56.4 million transferred in 2022-2023 for ARP/ESSER and returned in 2023-2024
- Revenue discontinues

Sources: [Five Year Forecast \(May, 2023\)](#) and [General Fund Financial Report and Other Financial Information \(July, 2023\)](#)

Questions

Further References:

- [Board Monthly Financial Reports](#)
- [Annual Comprehensive Financial Reports](#)
- [Annual Budgets](#)

**Title: AUTHORIZING APPROPRIATION ADJUSTMENTS TO THE FY 2024
ANNUAL APPROPRIATION MEASURE**

The Chief Executive Officer of the Cleveland Municipal School District presents the following resolution for adoption:

WHEREAS, sound financial management of the Cleveland Municipal School District requires the realignment of fund level appropriations to represent more accurately the desired and required spending authority; and

WHEREAS, the realignments necessary for financial control are further detailed by fund and account number in documents which are on file in the Budget Division; now, therefore be it

RESOLVED, by the Board of Education of the Cleveland Municipal School District that the Chief Financial Officer, with the approval of the Chief Executive Officer is authorized to make the attached adjustments to the FY 2024 Annual Appropriation Measure; and, be it further

RESOLVED, that in accordance with provisions of Section 5705.14 and 5705.40 of the Ohio Revised Code, that all prior adopted appropriation resolutions are amended by adopting the following as set forth and shown hereinafter; and, be it further

RESOLVED, that the Board of Education of the Cleveland Municipal School District hereby authorizes and directs the Chief Executive Officer and/or the Chief Financial Officer to make any and all transfers and/or adjustments necessary to comply with District required compliance obligations, and is also hereby authorized to establish in accordance with directives from the Ohio Department of Education and the Auditor of State, any required new Uniform School Accounting System Funds, and any required H.B. No. 412 reserves.

Appropriation Resolution Certificate

It is hereby certified that the Cleveland Municipal School District Board of Education has sufficient funds to meet the appropriation resolution above, and has in effect for the remainder of the fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the District at the time of certification, are sufficient to provide operating revenues necessary to enable the District to maintain all personnel, programs, and services essential to the provision of an adequate educational program on all the days set forth in its adopted school calendar for the current fiscal year.

CLEVELAND MUNICIPAL SCHOOL DISTRICT BOARD OF EDUCATION

By: _____
Dr. Warren G. Morgan, II
Chief Executive Officer

Sara Elaqa
Board of Education Chair

Kevin Stockdale
Chief Financial Officer

Date: _____

EXHIBIT A
FISCAL YEAR 2024 ANNUAL APPROPRIATION MEASURE - PERMANENT
9/26/2023

Fund	Fund Name	FY 2023	FY 2024	Adjustment	FY 2024
		Final	Temporary	to Appropriations	Permanent
		Appropriation	Appropriations	Increase/(Decrease)	Appropriation
001	General	\$ 713,569,278.98	\$ 698,260,970.30	\$ 26,344,036.70	\$ 724,605,007.00
002	Bond Retirement	\$ 106,828,992.32	\$ 27,836,698.25	\$ 750,000.00	\$ 28,586,698.25
003	Permanent Improvement	\$ 5,992,502.77	\$ 17,448,670.88	\$ 40,000.00	\$ 17,488,670.88
006	Food Services	\$ 26,779,596.12	\$ 27,913,440.43	\$ -	\$ 27,913,440.43
007	Special Trust	\$ 6,438,968.19	\$ 5,036,927.96	\$ -	\$ 5,036,927.96
010	Classroom Facilities	\$ 10,448,506.17	\$ 123,412,357.95	\$ -	\$ 123,412,357.95
018	Public School Support	\$ 163,063.36	\$ 327,594.71	\$ -	\$ 327,594.71
019	Other Grants	\$ 727,356.34	\$ 727,356.34	\$ -	\$ 727,356.34
023	Liability Self-Insurance	\$ 338,394.62	\$ 1,013,851.00	\$ 40,218.42	\$ 1,054,069.42
024	Employee Benefits Self-Insurance	\$ 135,666,379.06	\$ 130,132,648.00	\$ 8,174,405.43	\$ 138,307,053.43
034	Classroom Facilities Maintenance	\$ 2,684,230.73	\$ 4,562,750.18	\$ 40,000.00	\$ 4,602,750.18
036	Partnering Community Schools	\$ 8,340,678.93	\$ 6,200,000.00	\$ -	\$ 6,200,000.00
200	Student Managed Activity	\$ 364,146.92	\$ 604,092.97	\$ -	\$ 604,092.97
300	District Managed Student Activity	\$ 161,902.62	\$ 189,149.77	\$ -	\$ 189,149.77
401	Auxiliary Services (NPSS)	\$ 7,828,499.98	\$ 4,769,260.24	\$ 995,864.76	\$ 5,765,125.00
439	Public School Preschool	\$ 1,140,541.03	\$ 1,858,143.35	\$ 439,649.69	\$ 2,297,793.04
451	Data Communications for School Buildings	\$ 153,000.00	\$ 153,000.00	\$ (153,000.00)	\$ -
461	Vocational Education Enhancement	\$ 24,980.69	\$ 20,000.00	\$ (20,000.00)	\$ -
463	Alternative Schools	\$ 358,864.14	\$ -	\$ -	\$ -
467	Student Wellness & Success	\$ 1,951,782.17	\$ -	\$ -	\$ -
499	Miscellaneous State Grants	\$ 608,379.46	\$ 610,165.85	\$ (557,934.32)	\$ 52,231.53
507	Elementary and Secondary School Emergency Relief	\$ 180,961,140.90	\$ 71,786,819.03	\$ 126,130,113.01	\$ 197,916,932.04
508	Governor's Emergency Education Relief	\$ 1,335,054.02	\$ 302,300.00	\$ 1,105,902.91	\$ 1,408,202.91
512	School Maintenance and Operational Assistance (Impact	\$ 4,678.40	\$ 150,000.00	\$ 54,682.33	\$ 204,682.33
516	IDEA, Part B Special Education	\$ 28,151,082.84	\$ 22,603,708.77	\$ 386,586.81	\$ 22,990,295.58
524	Vocational Education	\$ 2,609,997.77	\$ 1,888,599.95	\$ 995,504.98	\$ 2,884,104.93
536	Title I School Improvement Subsidy A	\$ 4,409,131.09	\$ 3,371,654.34	\$ 927,590.52	\$ 4,299,244.86
537	Title I School Improvement Subsidy G	\$ 2,014,391.73	\$ 180,493.21	\$ 502,355.66	\$ 682,848.87
542	Nutrition Education and Training	\$ 44,078.40	\$ -	\$ 69,255.00	\$ 69,255.00
551	Title III - Limited English Proficiency	\$ 800,595.99	\$ 1,037,539.26	\$ 198,955.38	\$ 1,236,494.64
571	Refugee Children School Impact Act	\$ 577,193.68	\$ 281,314.56	\$ 547,818.77	\$ 829,133.33
572	Title I - Disadvantaged Children	\$ 42,614,514.76	\$ 43,859,454.40	\$ 3,400,828.88	\$ 47,260,283.28
584	Title IV - Student Support and Academic Enrichment	\$ 3,307,338.60	\$ 5,924,462.89	\$ 5,187,539.27	\$ 11,112,002.16
587	IDEA Preschool Grant for the Handicapped	\$ 329,526.77	\$ 331,585.64	\$ 166,144.84	\$ 497,730.48
590	Improving Teacher Quality	\$ 3,308,488.27	\$ 5,636,973.67	\$ 1,258,166.17	\$ 6,895,139.84
599	Miscellaneous Federal Grant Fund	\$ 22,394,541.45	\$ 2,576,370.92	\$ 14,649,803.43	\$ 17,226,174.35
	TOTAL ALL FUNDS	\$ 1,323,431,799.27	\$ 1,211,008,354.82	\$ 191,674,488.64	\$ 1,402,682,843.46

Title: AUTHORIZING FINAL APPROPRIATION ADJUSTMENTS TO THE FY24 ANNUAL APPROPRIATION MEASURE

The Chief Executive Officer of the Cleveland Municipal School District presents the following resolution for adoption:

WHEREAS, sound financial management of the Cleveland Municipal School District requires the realignment of appropriations to reflect the reallocation of funds among functions within and/or between special cost centers to represent more accurately the desired and required spending authority; and

WHEREAS, the realignments necessary for financial control are further detailed by fund and function number in documents which are on file in the Budget Division; now, therefore be it

RESOLVED, by the Board of Education of the Cleveland Municipal School District that the Chief Financial Officer, with the approval of the Chief Executive Officer, is authorized to make adjustments to the FY 2024 Annual Appropriation Measure; and, be it further

RESOLVED, in accordance with provisions of Section 5705.14 and 5705.40 of the Ohio Revised Code, that all prior adopted appropriation resolutions are amended by adopting the adjustments as set forth; and, be it further

RESOLVED, that the Board of Education of the Cleveland Municipal School district hereby authorizes and directs the Chief Executive Officer and/or the Chief Financial Officer to advance funds from the General Fund to Fund 010 Classroom Facilities, Fund 019 Other Grants, Fund 439 Public School Preschool, Fund 461 Vocational Education Enhancement, Fund 507 ESSER, Fund 524 Vocational Education, Fund 536 Title I School Improvement Subsidy A, Fund 551 Title III, Limited English Proficiency, Fund 571 Refugee Children School Impact Act, Fund 584 Title IV, Fund 599 Miscellaneous Federal Grants. These advances listed in Exhibit A will be returned to the General Fund by September 30, 2024.

Appropriation Resolution Certificate

It is Hereby Certified that the Cleveland Municipal School District Board of Education has sufficient funds to meet the appropriation resolution above, and has in effect for the remainder of the fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the District at the time of certification, are sufficient to provide operating revenues necessary to enable the District to maintain all personnel, programs, and services essential to the provision of an adequate education program on all the days set forth in its adopted school calendar for the current fiscal year.

CLEVELAND MUNICIPAL SCHOOL DISTRICT BOARD OF EDUCATION

By: _____
Dr. Warren G. Morgan
Chief Executive Officer

Sara Elaquad
Board of Education Chair

Kevin Stockdale
Chief Financial Officer

Date

EXHIBIT A
FISCAL YEAR 2024 REVISED APPROPRIATION MEASURE
6/27/2024

Fund	Fund Name	FY 2024	FY 2024	Carryover	FY 2024	Change
		Current	Planned	Encumbrances	Revised Proposed	
		Appropriation	Expenditures	To FY 2025	Appropriation	
001	General	\$ 724,605,007.00	\$ 746,675,201.27	\$ 42,594,340.99	\$ 789,269,542.26	\$ 64,664,535.25
002	Bond Retirement	\$ 28,586,698.25	\$ 24,765,944.36	\$ -	\$ 24,765,944.36	\$ (3,820,753.89)
003	Permanent Improvement	\$ 17,488,670.88	\$ 8,723,557.57	\$ 10,568,440.07	\$ 19,291,997.64	\$ 1,803,326.76
006	Food Services	\$ 27,913,440.43	\$ 25,484,594.21	\$ 599,549.43	\$ 26,084,143.64	\$ (1,829,296.79)
007	Special Trust	\$ 5,036,927.96	\$ 6,914,916.56	\$ 887,508.59	\$ 7,802,425.15	\$ 2,765,497.19
010	Classroom Facilities	\$ 123,412,357.95	\$ 17,131,431.87	\$ 52,567,373.12	\$ 69,698,804.99	\$ (53,713,552.96)
018	Public School Support	\$ 327,594.71	\$ 249,222.93	\$ 29,166.95	\$ 278,389.88	\$ (49,204.83)
019	Other Grants	\$ 727,356.34	\$ 727,356.34	\$ -	\$ 727,356.34	\$ -
023	Liability Self-Insurance	\$ 1,054,069.42	\$ 199,468.57	\$ 29,609.00	\$ 229,077.57	\$ (824,991.85)
024	Employee Benefits Self-Insurance	\$ 138,307,053.43	\$ 144,505,318.75	\$ -	\$ 144,505,318.75	\$ 6,198,265.32
034	Classroom Facilities Maintenance	\$ 4,602,750.18	\$ 663,795.47	\$ 618,691.52	\$ 1,282,486.99	\$ (3,320,263.19)
036	Partnering Community Schools	\$ 6,200,000.00	\$ 7,519,769.20	\$ -	\$ 7,519,769.20	\$ 1,319,769.20
200	Student Managed Activity	\$ 604,092.97	\$ 368,460.21	\$ 45,877.93	\$ 414,338.14	\$ (189,754.83)
300	District Managed Student Activity	\$ 189,149.77	\$ 236,969.76	\$ 23,325.04	\$ 260,294.80	\$ 71,145.03
401	Auxiliary Services (NPSS)	\$ 5,765,125.00	\$ 4,334,144.60	\$ 316,985.04	\$ 4,651,129.64	\$ (1,113,995.36)
439	Public School Preschool	\$ 2,297,793.04	\$ 2,534,467.75	\$ 89,895.36	\$ 2,624,363.11	\$ 326,570.07
451	Data Communications for School Buildings	\$ -	\$ 80,418.50	\$ -	\$ 80,418.50	\$ 80,418.50
467	Student Wellness & Success	\$ -	\$ 21,974.52	\$ -	\$ 21,974.52	\$ 21,974.52
499	Miscellaneous State Grants	\$ 52,231.53	\$ 391,088.67	\$ 32,347.27	\$ 423,435.94	\$ 371,204.41
507	Elementary and Secondary School Emergency Relief	\$ 197,916,932.04	\$ 154,002,127.95	\$ 9,255,438.69	\$ 163,257,566.64	\$ (34,659,365.40)
508	Governor's Emergency Education Relief	\$ 1,408,202.91	\$ 1,103,702.23	\$ -	\$ 1,103,702.23	\$ (304,500.68)
512	School Maintenance and Operational Assistance (Impact	\$ 204,682.33	\$ 37,118.92	\$ -	\$ 37,118.92	\$ (167,563.41)
516	IDEA, Part B Special Education	\$ 22,990,295.58	\$ 16,455,102.10	\$ 200,833.58	\$ 16,655,935.68	\$ (6,334,359.90)
524	Vocational Education	\$ 2,884,104.93	\$ 1,877,101.03	\$ 137,566.46	\$ 2,014,667.49	\$ (869,437.44)
536	Title I School Improvement Subsidy A	\$ 4,299,244.86	\$ 4,003,674.81	\$ 158,409.83	\$ 4,162,084.64	\$ (137,160.22)
537	Title I School Improvement Subsidy G	\$ 682,848.87	\$ 682,848.87	\$ -	\$ 682,848.87	\$ -
542	Nutrition Education and Training	\$ 69,255.00	\$ 50,926.72	\$ -	\$ 50,926.72	\$ (18,328.28)
551	Title III - Limited English Proficiency	\$ 1,236,494.64	\$ 1,111,083.75	\$ 94,076.03	\$ 1,205,159.78	\$ (31,334.86)
571	Refugee Children School Impact Act	\$ 829,133.33	\$ 551,211.70	\$ 9,487.17	\$ 560,698.87	\$ (268,434.46)
572	Title I - Disadvantaged Children	\$ 47,260,283.28	\$ 42,676,650.87	\$ 223,943.59	\$ 42,900,594.46	\$ (4,359,688.82)
584	Title IV - Student Support and Academic Enrichment	\$ 11,112,002.16	\$ 7,934,183.52	\$ 181,883.27	\$ 8,116,066.79	\$ (2,995,935.37)
587	IDEA Preschool Grant for the Handicapped	\$ 497,730.48	\$ 430,555.58	\$ 295.65	\$ 430,851.23	\$ (66,879.25)
590	Improving Teacher Quality	\$ 6,895,139.84	\$ 6,651,539.55	\$ 141,102.01	\$ 6,792,641.56	\$ (102,498.28)
599	Miscellaneous Federal Grant Fund	\$ 17,226,174.35	\$ 11,287,975.90	\$ 1,574,778.36	\$ 12,862,754.26	\$ (4,363,420.09)
	TOTAL ALL FUNDS	\$ 1,402,682,843.46	\$ 1,240,383,904.61	\$ 120,380,924.95	\$ 1,360,764,829.56	\$ (41,918,013.91)

Note: FY23 Final appropriations do not include FY22 carryover encumbrances.

The above appropriation includes the following advances:

	To	From	
001 General		48,445,511.07	d
010 Classroom Facilities	7,601,102.06		d
019 Other Local Grants	727,356.34		d
439 Public School Preschool	444,915.28		d
461 Vocational Education Enhancement	19,098.04		d
507 Elementary and Secondary School Emergency Relief	29,923,709.22		d
524 Vocational Education	397,941.85		d
536 Title I School Improvement Subsidy A	1,340,933.31		d
551 Title III - Limited English Proficiency	434,679.89		d
571 Refugee Children School Impact Act	289,310.48		d
584 Title IV - Student Support and Academic Enrichment	2,596,883.12		d
599 Miscellaneous Federal Grant Fund	4,669,581.48		d

a Increased the General Fund appropriation to account for larger anticipated advances to pandemic-relief grants and carryover encumbrances.

b Reduced to amount spent & encumbered to date.

c Decreased to account for Emergency Connectivity Fund awards not yet paid.

d To advance dollars from the General Fund to the Special Revenue Funds to eliminate any negative fund balances. These dollars will be returned to the General Fund by September 30, 2024.