

OHIO AUDITOR OF STATE  
KEITH FABER



Cleveland  
Metropolitan School District

# Performance Audit

November 2025



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**To the Cleveland Metropolitan School District Community:**

The Auditor of State's Office recently completed a performance audit for the Cleveland Metropolitan School District (the District). The District was selected for a performance audit based on its projected financial condition. This review was conducted by the Ohio Performance Team and provides an independent assessment of operations within select functional areas. The performance audit has been provided at no cost to the District through state funds set aside to provide analyses for districts that meet certain criteria, including conditions that would lead to fiscal distress.

This performance audit report contains recommendations, supported by detailed analyses, to enhance the District's overall economy, efficiency, and/or effectiveness. This report has been provided to the District and its contents have been discussed with the appropriate elected officials and District management. The District has been encouraged to use the recommendations contained in the report to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report.

It is my hope that the District will use the results of the performance audit as a resource for improving operational efficiency as well as service delivery effectiveness. The analyses contained within are intended to provide management with information, and in some cases, a range of options to consider while making decisions about their operations.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option. Additional resources related to performance audits are also available on the Ohio Auditor of State's website.

Sincerely,

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

November 6, 2025

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# Introduction

The public expects and deserves government entities to be good stewards of taxpayer dollars. School officials have a responsibility to maximize program outcomes and success while minimizing costs. Transparent management of taxpayer dollars promotes a good relationship with the constituents served by a school district. School districts in Ohio are required to submit budget forecasts to the Ohio Department of Education and Workforce (ODEW) annually in the fall, with updates to the forecast submitted in the spring.<sup>1</sup> These documents provide three years of historical financial data, as well as the projected revenues and expenses for a five-year period.<sup>2</sup>

The Ohio Auditor of State's Office Ohio Performance Team (OPT) routinely reviews the submitted forecasts in order to identify districts which may benefit from a performance audit. These audits are designed to assist school districts that are struggling financially. We use data-driven analyses to produce and support recommendations that identify opportunities for improved operations, effectiveness, increased transparency, and reductions in cost. While we have the authority to initiate a performance audit for school districts facing financial distress, any school district can request, and benefit from, an audit.<sup>3</sup>

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<sup>1</sup>ORC § 5705.391 and OAC 3301-92-04.

<sup>2</sup>House Bill 96 of the 136<sup>th</sup> General Assembly (the biennial budget bill) contained changes to the school forecast which included shortening the length of the forecast period and altering the submission dates. These changes went into effect in FY 2026.

<sup>3</sup>Performance audits are conducted using Generally Accepted Government Auditing Standards guidelines, see [Appendix A](#) for more details.

# Cleveland Municipal School District

In 1976, the City of Cleveland's public school district was placed under federal supervision, due to segregation issues, which continued until 1995 when the courts placed the district under the control of the State Superintendent. During this timeframe, the school district experienced significant financial issues as well as academic difficulties. As a result of this, the General Assembly passed new laws to help assist any school district facing serious financial or academic difficulties. In addition, a new law was passed which changed the governance structure for Cleveland's schools. In 1998, Cleveland Municipal School District (CMSD or the District) was established in ORC § 3311.71 as Ohio's only municipal school district.<sup>4</sup> The legislation called for the transfer of supervision and control of the District to a nine-member Board appointed by the Mayor of the City of Cleveland. In addition to the nine members appointed by the Mayor, State law also requires the presidents of Cleveland State University and Cuyahoga Community College to serve as nonvoting Board members.

The District, commonly referred to as Cleveland Metropolitan Schools,<sup>5</sup> is located in Cuyahoga County and is one of the largest districts in Ohio. As of FY 2024, CMSD has 32,743 students enrolled in District operated schools. The District spans approximately 79 square miles and has a median income of \$31,555. Of the total enrolled students, approximately 26 percent are students with disabilities.

## Place of Enrollment

In Ohio, students and their families have choices regarding where to attend school. Because of this, not all resident students attend the district where they live. Based on available data from ODEW, which tracks state funding on a per-student basis, the visual below shows where students living in CMSD are attending schools. It should be noted that this visual does not include students who choose to attend private schools and do not receive state assistance or students who are home schooled. Additionally, the number of students attending CMSD represented in this chart does not include the approximately 1,500 students attending via open enrollment options and is not reflective of the total enrollment.

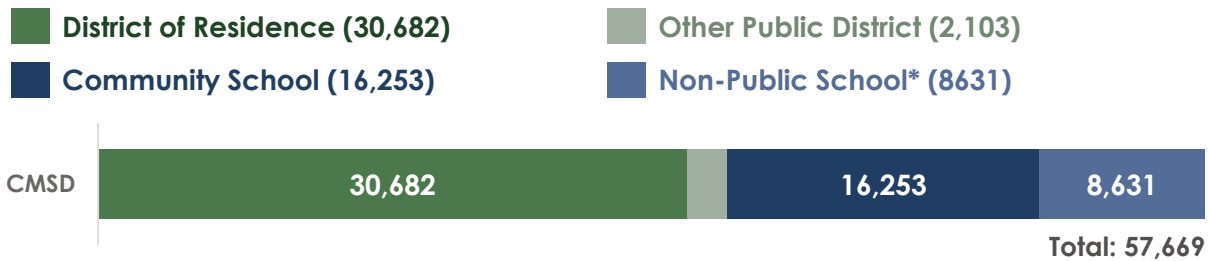
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<sup>4</sup> CMSD remains the only district in Ohio that operates as a Municipal School District as defined in ORC.

<sup>5</sup> In FY 2008, the District renamed itself Cleveland Metropolitan School District. However, the District continues to operate as a Municipal School District as defined in ORC.



## Place of Enrollment, Students Living in CMSD, FY 2024



Source: ODEW School Report Card

\*Includes students participating in the EdChoice or EdChoice Expansion Scholarship Programs, the Cleveland Scholarship Program, the Ohio Autism Scholarship Program, or the Jon Peterson Special Needs Scholarship Program.

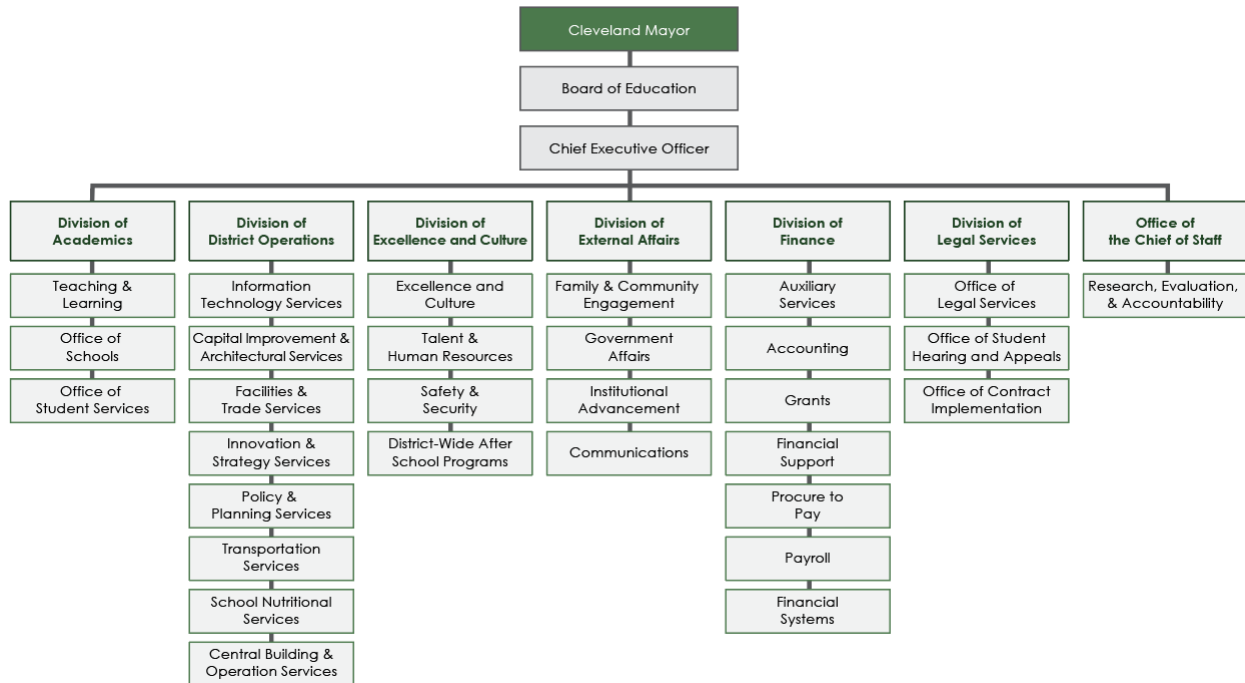
Note: This data is compiled by ODEW from a variety of sources and represents a snapshot of a single day in the school year. Due to this, enrollment figures will likely not match other official numbers reported by ODEW.

As seen in the visual above, nearly half of students residing in the District have chosen to attend community schools, nonpublic schools, or another public district that accepts students through open enrollment. The students residing in the District, but not attending CMSD public schools may be attending partner community schools that receive local funding.

## District Structure

As a Municipal School District, CMSD has a nine-member Board of Education instead of the five-member Board of Education that is typical of traditional school districts in Ohio. Additionally, the CMSD Board of Education is not elected by the public; instead, these individuals are appointed by the Mayor of Cleveland. There are other structural differences as well within CMSD. Rather than a superintendent and treasurer, CMSD has a Chief Executive Officer (CEO) and Chief Financial Officer (CFO). The Board must have approval of the Mayor when hiring the CEO.

## CMSD Executive Office Organization



Within this organizational structure the District oversees more than 90 schools and manages nearly 6,000 Full-Time Equivalent (FTE) employees. Principals of individual schools report to network support leaders that fall under the Division of Academics.

## The Cleveland Plan

After the restructuring of the District as CMSD, it continued to have both financial and academic issues. A new CEO was hired in 2007 and work on *The Cleveland Plan for Transforming Schools* (commonly referred to as the Cleveland Plan) began. The Cleveland Plan was supported by a coalition of public school advocates along with the Mayor. This plan was designed to be a joint effort between CMSD, the city of Cleveland, local non-profits, and other organizations with the goal of ensuring every child in Cleveland attends a high-quality school and that each neighborhood has multiple schools from which families can choose. This plan identified a range of policies necessary to ensure its successful implementation. Legislation was drafted and passed into law by the General Assembly in 2012. As a result of the Cleveland Plan, CMSD began working with partner charter schools to encourage the growth and success of high-performing schools. The District has also taken steps to provide multiple alternative schooling options. According to the District, under the Cleveland Plan, individual schools reportedly have a greater amount of autonomy over curriculum and staffing than is typically seen in a traditional school district.

## Partnership with Charter Schools

Another unique aspect of the District is its close relationship with charter schools and school choice.<sup>6</sup> The District has an active partnership with select charter schools in the area. According to CMSD, charter schools that partner with the District share in the proceeds of the local education levy, which was renewed by voters in 2016 and 2020. In addition, the District passed a new 8.6 mill operating levy in 2024 and shares revenue equaling 0.5 mills with partner charter schools as well. CMSD is the only district in Ohio that shares local tax revenue with charter schools. In exchange, partner charter schools allow CMSD to include their enrollment data noted separately and their academic performance data combined with CMSD schools on the District's state report card.

## Audit Methodology

Our audit focuses on identifying opportunities where expenditures may be reduced as the District administration can make decisions in these areas. The information, which was presented to District officials, is based on a combination of peer district comparisons, industry standards, and statewide requirements. During the audit, we relied primarily on FY 2024 data to complete our analyses, which was the most recent year of available data at the time. When applicable, we supplemented our analyses with current data supplied by the District.

Two groups of peer districts were identified for the purpose of this audit. The first peer group, primary peers, are districts located throughout Ohio and are chosen based on having similar or better academic performance and similar demographic makeup while maintaining relatively lower spending per pupil. Primary peer districts are used for financial comparisons and analyses regarding operations such as staffing levels. The second, local peers, is comprised of districts in the surrounding area and is used for labor market comparisons, such as salary schedules. See [Appendix A](#) for a list of all districts used in our peer comparisons.

## Financial Condition

In November 2023, the District released its required annual five-year forecast that showed negative year-end fund balances in the forecast period beginning in FY 2025. A summary of this forecast is in the table below. Due to the declining fiscal condition of the District, and in consultation with ODEW, we chose to conduct a performance audit.

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<sup>6</sup> A charter school refers to what Ohio identifies as a community school. In Ohio, community schools are public schools created in Ohio law that are independent of any school district and are part of the state's education program. These schools are public schools of choice and are state and federally funded.

## Financial Condition Overview (November 2023 Forecast)

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Total Revenue	\$722,398,495	\$662,904,521	\$678,109,973	\$683,691,709	\$695,438,679
Total Expenditures	\$690,987,187	\$801,167,439	\$822,808,365	\$845,677,807	\$869,431,658
<b>Results of Operations</b>	<b>\$31,411,308</b>	<b>(\$138,262,918)</b>	<b>(\$144,698,392)</b>	<b>(\$161,986,098)</b>	<b>(\$173,992,979)</b>
Beginning Cash Balance	\$109,516,971	\$140,928,279	(\$2,334,639)	(\$152,033,031)	(\$319,019,129)
<b>Ending Cash Balance</b>	<b>\$140,928,279</b>	<b>(\$2,334,639)</b>	<b>(\$152,033,031)</b>	<b>(\$319,019,129)</b>	<b>(\$498,012,108)</b>
Encumbrances	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$124,928,279</b>	<b>(\$18,334,639)</b>	<b>(\$168,033,031)</b>	<b>(\$335,019,129)</b>	<b>(\$514,012,108)</b>

Source: ODEW

Due to the November 2023 forecast, CMSD was designated as fiscal pre-cautionary status by ODEW and was required to submit a written financial recovery plan to eliminate the deficit. The plan outlined the District's cost saving measures which included the following:

- Reductions in Central Office personnel, salaries/wages and employee benefits;
- Reductions in purchased services, supplies & materials and capital outlay; and,
- Reductions to out of school time and summer school programming and their corresponding expenses and move most schools to a traditional school calendar.

Since the recovery plan was submitted, the District has implemented all of the above cost saving measures, including the change to a traditional school calendar which took effect this fiscal year (FY 2026). These measures positively impacted the May and November 2024 forecasts and delayed the fund balance deficit. Additionally, in November 2024, the District passed an 8.6 mill 10-year operating levy that is projected to raise \$52 million annually.<sup>7</sup> The ballot measure also included a 2.65 mill bond issue, which is expected to raise \$295 million over a 35 year period for building projects and other capital expenses, and further improve the District's financial condition.

During the course of the audit, the District released its May 2025 forecast, which projected negative results of operations throughout the forecast period and negative year-end fund balances beginning in FY 2028. This deficit is projected to grow to more than \$131 million by the end of the forecast period in FY 2029. A summary of the May 2025 forecast can be seen in the table on the following page.

<sup>7</sup> 0.5 mills of this levy, or \$3 million, goes to partner charter schools.

## May 2025 Financial Forecast

The May 2025 forecast released by the District showed an improved financial condition largely driven by reductions in spending that were identified as a part of the fiscal recovery plan. While this forecast was improved, it continued to project deficit spending on an annual basis and an overall fund deficit beginning in FY 2028.

### Financial Condition Overview (May 2025 Forecast)

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Revenue	\$718,738,274	\$712,399,998	\$713,541,873	\$719,231,811	\$722,328,683
Total Expenditures	\$723,564,675	\$734,842,636	\$768,661,244	\$792,560,937	\$813,871,856
<b>Results of Operations</b>	<b>(\$4,826,401)</b>	<b>(\$22,442,638)</b>	<b>(\$55,119,371)</b>	<b>(\$73,329,126)</b>	<b>(\$91,543,173)</b>
Beginning Cash Balance	\$140,799,283	\$135,972,882	\$113,530,244	\$58,410,873	(\$14,918,252)
<b>Ending Cash Balance</b>	<b>\$135,972,882</b>	<b>\$113,530,244</b>	<b>\$58,410,873</b>	<b>(\$14,918,252)</b>	<b>(\$106,461,425)</b>
Encumbrances	\$25,000,000	\$25,000,000	\$25,000,000	\$25,000,000	\$25,000,000
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$110,972,882</b>	<b>\$88,530,244</b>	<b>\$33,410,873</b>	<b>(\$39,918,252)</b>	<b>(\$131,461,425)</b>

Source: ODEW

While the District has taken steps to resolve its declining financial condition forecasted in the November 2023 forecast, it is evident from the May forecast that additional steps are necessary to resolve the underlying spending imbalance. While deficit spending may be acceptable over short periods of time, sustained deficit spending indicates the need for operational changes. In the May 2025 forecast, the District projects negative results of operations in each year of the forecast period. This suggests an imbalance in spending and requires an entity to spend a portion of its reserve funds. In the May forecast, the District's negative results of operations grows from 0.7 percent of revenue in FY 2026 to 12.7 percent of revenue in FY 2029. This indicates that the District, despite cost containment efforts, continues to project increasing deficit spending throughout the course of the forecast period. This deficit spending, if not resolved, is projected to result in a deficit fund balance of approximately \$131 million, or approximately 18 percent of projected revenues, in FY 2029.

Subsequent to the May 2025 forecast, the District released a new forecast in October 2025. This forecast was the first under new requirements relating to the forecast period. This October forecast showed additional improvements driven by lower projected expenditures during the forecast period; which the District indicated is due to additional cost savings measures. More details on the October 2025 forecast can be found in [Appendix B](#).

## School Funding

Historically, school funding in Ohio has been a partnership between the state and local districts. Local districts can raise funds through property and income taxes, and the state provides funding primarily through a foundation formula, which is intended to ensure a basic level of education funding for all students. Districts may also receive some funding from other sources, such as federal grants. In FY 2025, of the approximately \$28.5 billion in reported revenue for public education in Ohio, nearly 83 percent, or \$23.8 billion, came from state and local sources.

### State Funding

On July 1, 2025, House Bill 96 of the 136<sup>th</sup> General Assembly (the biennial budget bill) was signed by the Governor. This bill included changes to the state foundation funding formula, which was enacted in 2021,<sup>8</sup> and is commonly referred to as the Fair School Funding Plan. The formula changes will be phased in at 83.33 percent in FY 2026 and 100 percent in FY 2027.<sup>9</sup> During the phase-in period, the amount of state funding received in any given year may have been less than what would have been received if the formula were fully funded.

### Local Funding

Local revenue can be raised through a combination of property and income taxes. While property taxes are assessed on both residential and business properties within a district, income tax is assessed only on residents.<sup>10</sup> Approximately one-third of Ohio school districts currently have an income tax.

### Property Tax

Property taxes levied in Ohio are subject to restrictions in the Ohio Constitution<sup>11</sup> and the Ohio Revised Code (ORC).<sup>12</sup> These restrictions limit the amount of tax that can be levied without voter approval to 10 mills<sup>13</sup> or 1 percent of property value. While the Constitutional limitation is based on fair market value, the ORC sets a more restrictive limit based on taxable value, which is defined as 35 percent of fair market value. These taxes are distributed between the various taxing districts that operate where a property is located.

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<sup>8</sup> ODEW transitioned to the new funding model in January of 2022.

<sup>9</sup> See <https://www.lsc.ohio.gov/assets/legislation/136/hb96/psc/files/hb96-comparison-document-as-pending-in-senate-committee-136th-general-assembly.pdf>

<sup>10</sup> See <https://tax.ohio.gov/wps/portal/gov/tax/individual/school-district-income-tax>

<sup>11</sup> Ohio Const. Art. XII, Section 2.

<sup>12</sup> Ohio Rev. Code § 5705.02.

<sup>13</sup> A mill is defined as one-tenth of one percent or \$1 for every \$1,000 of taxable value.

The 10 mills allowed by the Constitution are typically referred to as inside, or un-voted mills. On average, school districts have approximately 4.7 inside mills, and the remainder of property tax revenue would come from voted, or outside millage.

School districts can obtain additional property tax revenue through voter approved bonds and levies. These taxes can have a variety of purposes that are defined in the authorizing language which are generally divided into three broad categories: general operations, permanent improvement, and construction.

Levies may be defined as either a fixed-rate or a fixed-sum. A fixed-rate levy identifies the number of mills that will be assessed in order to raise revenues. If new construction occurs within the district, the rate will apply, and the district would realize additional revenues. Current expense levies, used for general operations, and permanent improvement levies are typically fixed-rate. A fixed-sum levy identifies an amount that will be generated from the levy. While there may be an estimated millage rate, the actual rate will vary based on assessed property values. If new construction occurs within the district, there would be no new revenues for a fixed-sum levy. Emergency levies<sup>14</sup> for general operations, and bond levies for the financing of new buildings, are typically fixed-sum levies.

Ohio has historically had laws which limit the impact rising property values can have on property taxes. The most recent version of these limitations was enacted in 1976 and requires that the amount collected on fixed-rate millage is frozen at the dollar value collected in its first year.<sup>15</sup> In subsequent years, with exceptions such as new construction, a district would not receive additional revenue from a levy as property values increased.<sup>16</sup> Instead, the outside mills are subject to reduction factors<sup>17</sup> which lower the effective millage rate in order to maintain the preceding year's level of revenue from the same properties.<sup>18</sup>

However, under state law, in order to receive state foundation funding, a district must collect a minimum of 20 mills in property taxes for general purposes, or current expenses.<sup>19</sup> In order to prevent a district from failing to meet this minimum threshold, reduction factors stop being applied once a district reaches an effective rate of 20-mills, colloquially known as the 20-mill floor. Practically speaking, this means that if a district's effective tax rate is reduced to 20 mills for current expenses, the amount of revenue generated from levies will increase with property

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<sup>14</sup> Authorized by ORC §5705.194.

<sup>15</sup> Am.Sub.H.B. No. 920, 136 Ohio Laws, Part II, 3182, 3194.

<sup>16</sup> If property value decreased due to reappraisal, it is possible that a district would receive less revenue than originally intended.

<sup>17</sup> ORC § 319.301.

<sup>18</sup> We are providing this information for historical purposes only. The law which regulates collection of on outside millage has been amended since enacted in 1976. The District should review the most current version of the law for a clear understanding of how this process works today.

<sup>19</sup> The term 'current expense' refers to revenue generated from levies that are not restricted in their use. It does not include bonds or levies that generate revenues for restricted funds, such as Permanent Improvement levies.



values unless a new operating levy is approved by voters. It is important to note not all levies count toward the 20-mill floor.

Ultimately, the mixture of property taxes approved by voters can have a wide-ranging impact on both the revenues collected by a district and the amount of tax that individual property owners are required to pay on an annual basis.

### *School District Income Tax*

A school district income tax is an alternative method of raising local revenue. Like property taxes, an income tax must be approved by voters and may be for either general use or specific purposes, such as bond repayment. Once approved, a tax becomes effective on January 1st of the following year. Unlike municipal income taxes which are generally levied on wages earned in the municipality by both residents and nonresidents, school district income taxes are levied on wages earned by residents of the district, regardless of where the resident may work. Businesses operating within the school district are not required to pay the income tax.

A school board, when determining that an income tax is necessary for additional revenue, must submit a resolution to the Ohio Tax Commissioner identifying the amount of revenue to be raised and the tax base to be used for calculations. A school district income tax can be assessed on either a traditional tax base or an earned income tax base. The traditional tax base uses the same income base as Ohio's income tax and the earned income tax base is only earned income from an employer or self-employment. Under the earned income tax base, income such as capital gains or pension payments is not taxable, though this type of income may be taxed under the traditional tax base. Once this information is received, the Tax Commissioner identifies the income tax rate and equivalent property tax millage for the district.

The Ohio Department of Taxation collects income tax through employer withholding, individual quarterly estimated payments, and annual returns. Employers are required to withhold the tax and submit payments to the state under the same rules and guidelines as are currently used for state income taxes. Districts receive quarterly payments from the Department of Taxation and each payment is for the amount collected during the prior quarter. A district receives the total amount of revenue collected less a 1.5 percent fee retained by the state for administration purposes. The amount of revenue collected via income tax each year will vary based on the earnings of the district's residents.

CMSD does not have an income tax, nor do any of the primary peer districts.

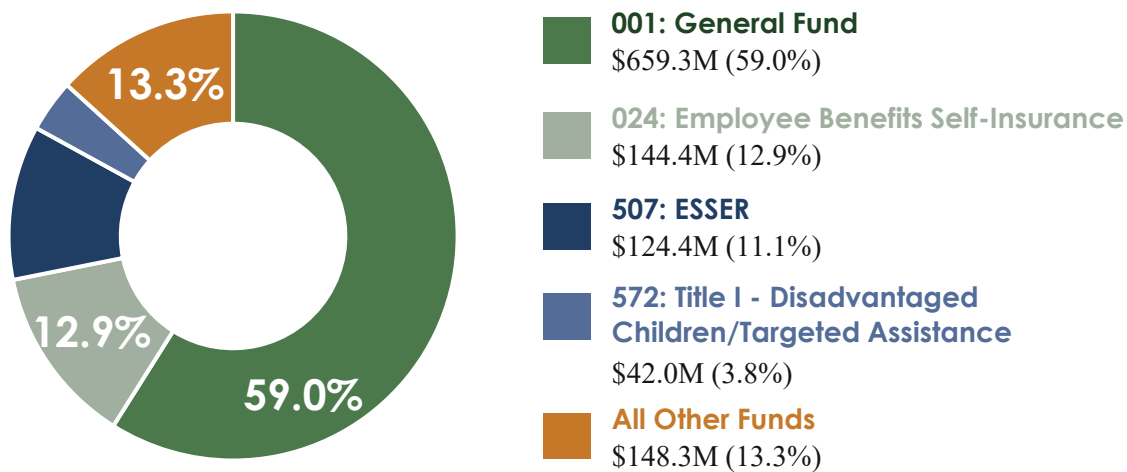


## CMSD Revenues

A school district budget is comprised of revenues and expenditures. Revenues are primarily received from local, state, and federal funding sources, and can be placed into general or specific use funds. In FY 2024, CMSD had approximately \$1.1 billion in total revenue as seen in the following chart. The General Fund comprised 59 percent of total revenue, the Employee Benefits Self-Insurance Fund comprised 12.9 percent of total revenue and ESSER funds comprised 11.1 percent of total revenue.

### FY 2024 Total Revenue All Funds

Total: \$1.1B



Source: CMSD

Note: The District has 34 total funds, 31 of which recorded revenue in FY 2024. All other funds are comprised of a variety of sources including Debt Retirement, Food Services, IDEA funding, and Classroom Facilities. For a list of all funds, please see [Appendix B](#).

Note: Due to rounding, revenue categories may not sum up to the total listed.

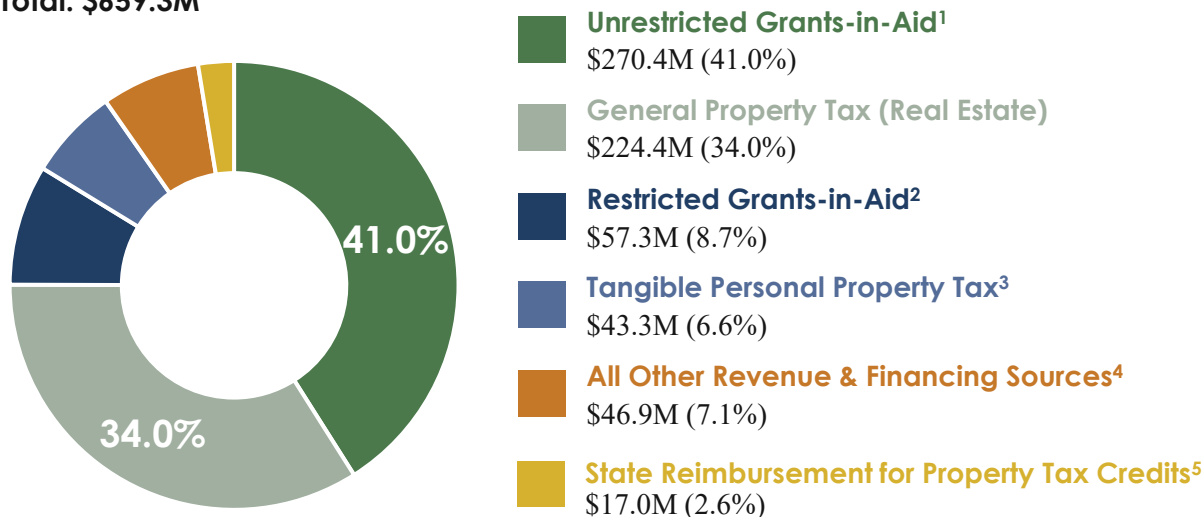
Note: Excludes Advances

As noted above, the majority of the District's revenue is directed to the General Fund, which is used for general operations. In FY 2024, the District's total General Fund revenue was approximately \$659.3 million.<sup>20</sup>

<sup>20</sup> This total excludes advances to the General Fund. For purposes of comparison, we excluded advances to the General Fund for both CMSD and the peer groups throughout the Revenues section.

## FY 2024 General Fund Revenue Composition

**Total: \$659.3M**



Source: ODEW

Note: Due to rounding, revenue categories may not sum up to the total listed.

Note: Excludes Advances

1: Unrestricted grants-in-aid is comprised primarily of state foundation funding.

2: Restricted grants-in-aid include revenues received as grants from the state which must be used for a categorical or specific purpose.

3: Tangible Personal Property Tax includes revenues related to public utility personal property (telephone, electric, and gas) tax paid by public utilities.

4: All Other Operating Revenue & Financing Sources includes tuition, fees, earnings on investments, rentals, donations, operating transfers, and all other financing sources.

5: State Reimbursement for Property Tax Credits is the money provided by the State as a reimbursement for statutory tax credits and reductions granted to real property taxpayers to include Non-Business Credit, Owner Occupancy Credit, and Homestead Exemptions.

Within the District's General Fund, as seen in the chart above, the primary sources of revenue are unrestricted grants-in-aid, general property tax, and restricted grants-in-aid. The remaining revenue is comprised of a variety of sources.

## Revenue per Pupil

Revenue per pupil, broken down by type of funding, is another way to compare funding sources between Ohio school districts. Because our audit focuses on the projected deficit in the five-year forecast, we reviewed only the forecasted fund revenues for this purpose.<sup>21</sup> In FY 2024, the District received approximately \$19,055 per pupil, with 42.7 percent, or approximately \$8,140,

<sup>21</sup> Forecasted funds include the District's General Fund and funds derived from emergency levies.

coming from local taxes.<sup>22</sup> In FY 2024, the primary peer revenue per pupil ranged from \$16,400 to \$19,960 with an average of \$19,055.<sup>23</sup> On average, the primary peer districts received 52.0 percent, or approximately \$9,907, of their revenue per pupil from local taxes. The District's local revenue was lower than the primary peer average in FY 2024.

## Millage

In 2024, CMSD collected revenues on 39.80 mills of property tax for residential properties.<sup>24</sup> This included 4.00 inside mills and 30.39 outside mills for current expenses. In addition to the 34.39 mills collected for current expenses, the District collects additional property tax revenue that does not count toward the 20-mill floor. In 2024, this additional millage totaled 5.41 mills and was comprised of a bond levy of 4.90 mills and a permanent improvement levy of 0.51 mills.

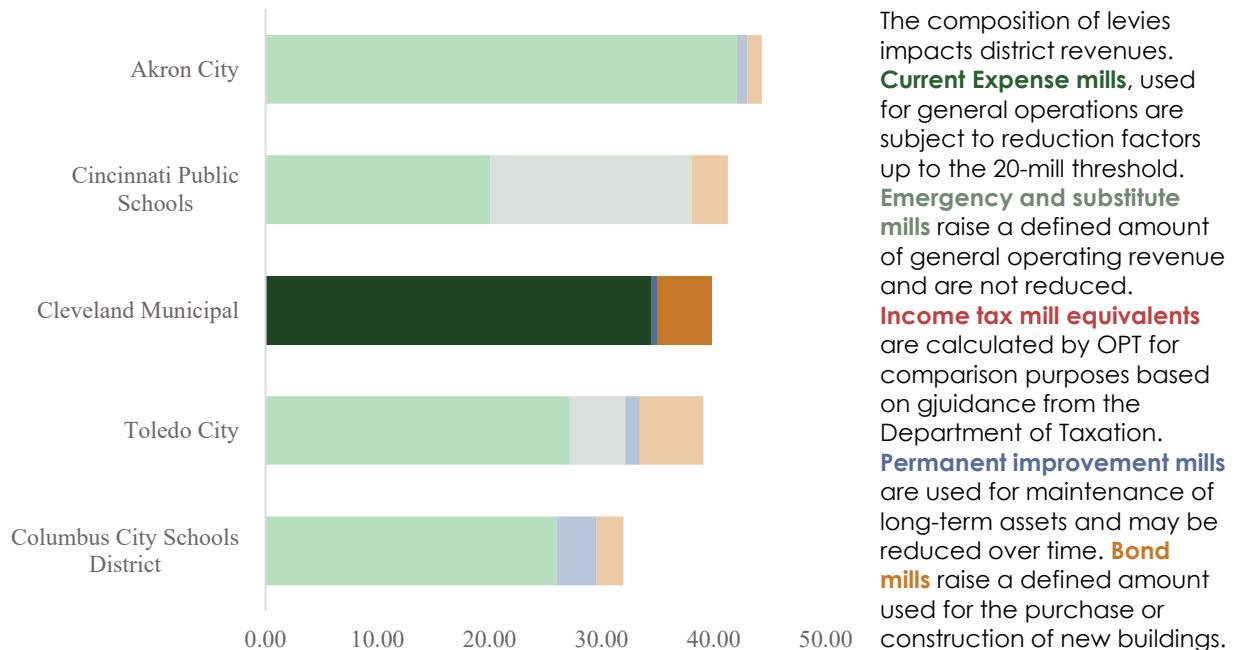
Since the total millage rate can be rolled back as a result of reduction factors, we compared the total effective millage for CMSD to that of its primary peers. This comparison is found in the chart below. The green portion of the bar represents the current expense millage rate, where none of the peers are at the 20-mill floor. The grey portion represents emergency and substitute revenue which is not subject to reduction factors. The blue represents permanent improvement funds, and the orange represents bond funding. CMSD does not have a school district income tax, nor do any of the peers.

<sup>22</sup> The Cupp Report, issued by ODEW, provides information on all revenues received by a district. Because of this, the percentage of revenues from local revenues in the Cupp report may vary from the amount in our report due to the inclusion of additional revenues.

<sup>23</sup> This total is derived from the revenue per pupil for each of the primary peers. The revenue per pupil is comprised of local revenue, intermediate revenue, state revenue, federal revenue, and other/non-tax revenue. Each of these categories had different amounts but ultimately the primary peer average revenue per pupil was the same as CMSD's.

<sup>24</sup> Residential and agricultural property is considered Class 1 real estate. Commercial Property is considered Class 2 real estate and subject to a different set of reduction factors. The effective millage rate for Class 2 property in 2024 was 63.78 mills.

## 2024 Millage and Millage Equivalents | Primary Peers



The composition of levies impacts district revenues. Current expense mills, used for general operations are subject to reduction factors up to the 20-mill threshold. Emergency and substitute mills raise a defined amount of general operating revenue and cannot be reduced. Income tax mill equivalents are calculated by OPT based on guidance provided by the Department of Taxation for comparison purposes. Permanent improvement mills are used for maintenance of long-term assets and may be subject to reductions. Bond mills raise a defined amount used for the purchase or construction of new buildings. It is important to understand that *revenue* generated from bond and emergency levies remains the same regardless of changes to property values as they are voted as fixed-sum levies. The *revenue* generated from current expense millage and permanent improvement millage also stays the same until the 20-mill floor is hit for current expense taxes. At that point, a district at the floor would see additional revenues from increases in value to existing properties. The District relies heavily on current expense mills and is not presently at the 20-mill floor. This means that if property values increase within the District, it will not see additional revenues based on that growth.

## Property Valuation

Millage is one component of how districts generate revenue. The millage is assessed on property value, so the total revenue collected from property levies is a combination of millage and total valuation. A district with high property value may see more total revenue from fewer mills than a district with low property values. CMSD's millage rate falls in the middle of the primary peer

group. In addition, the District's property valuation of \$7.7 billion is lower compared to the primary peer average of \$8.4 billion. In Tax Year 2023, one mill of property tax generated approximately \$185 in revenue per pupil, which is below the primary peer average of \$252 per pupil. The combination of lower valuation and middle to lower total millage means that the District would generate less revenue than the primary peers. Due to this, CMSD has lower capacity to raise revenue.

The property tax revenues for the District's General Fund are generated from several levies. The following table shows the levies currently in effect for the District and includes the Gross Tax Rate, or the amount that was voted on, and the Effective Tax Rate, or the amount that is assessed on properties. In the table, the first current expense levy is identified as starting in 1976. It should be noted that in 1976, changes were made to the ORC that impacted the collection of property taxes. The levy identified in 1976 may include any levies that predate that year which remain in effect.

### Current Levies Collected by CMSD, FY 2025

Levy Year	Levy Name	Gross Tax Rate	Class I Effective Tax Rate
	GENERAL FUND	4.00	4.00
1976	CURRENT EXPENSE	31.70	5.39
1983	CURRENT EXPENSE	9.00	2.53
1996	CURRENT EXPENSE	13.50	6.19
2001	BOND (\$335,000,000)	1.85	1.85
2001	PERMANENT IMPROVEMENT-ONGOING	0.50	0.26
2012	CURRENT EXPENSE (5705.21B)	1.00	0.51
2012	CURRENT EXPENSE (5705.21B)	14.00	7.18
2014	BOND (\$200,000,000)	0.90	0.90
2014	PERMANENT IMPROVEMENT-ONGOING	0.50	0.26
2020	CURRENT EXPENSE (5705.21B)	0.50	0.28
2020	CURRENT EXPENSE (5705.21B)	4.50	2.48
2024	BOND (\$295,000,000)	2.15	2.15
2024	CURRENT EXPENSE (5705.21B)	0.50	0.34
2024	CURRENT EXPENSE (5705.21B)	8.10	5.51
<b>Total</b>		<b>92.70</b>	<b>39.80</b>

Source: Ohio Department of Taxation

As seen in the table, the most recent levy for current operating expenses was passed by voters in 2024. All of the operating levies are continuous as well as the two permanent improvement levies. The bond levies are termed and will end after a period of time. Since the development of the Cleveland Plan, the District has passed current expense levies on a regular basis. In addition, CMSD has passed a permanent improvement and bond levy related to facilities. The difference between the Gross Tax Rate and the Effective Tax Rate illustrates the impact that reduction

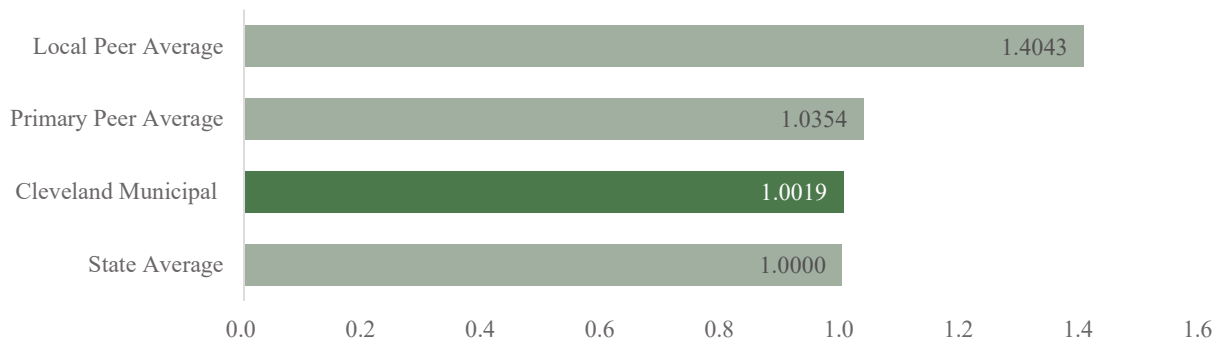
factors have on collection rates. The 4.00 mills that are identified as General Fund millage are considered inside mills and are unvoted by the taxpayers. These mills are not subject to reduction factors.

## Local Tax Effort

ODEW uses the Local Tax Effort Index as a measure of taxpayer support for the district in which they reside. This index, one of a number of possible measures for evaluating local effort, was initially developed by the Division of Tax Analysis within the Ohio Department of Taxation and is calculated in the context of the residents' abilities to pay by determining the relative position of each school district in the state in terms of the portion of residents' income devoted to supporting public education. This index uses median income data and provides context to better understand a community's tax burden, not only compared to other districts, but also as a function of the residents' ability to pay.

On this sliding scale, a value of 1.0 indicates the state average, a baseline against which all districts in the state are weighed. If a district has a local tax effort below 1.0, residents provide a smaller portion of their available income to public education whereas a value above 1.0 indicates the community pays a larger portion of their available income to public education compared to the state average. The index is updated annually by ODEW as part of its District Profile Reports, also known as the Cupp Report, to reflect changes in local conditions from year to year.

### FY 2024 Local Tax Effort Comparison



Source: ODEW

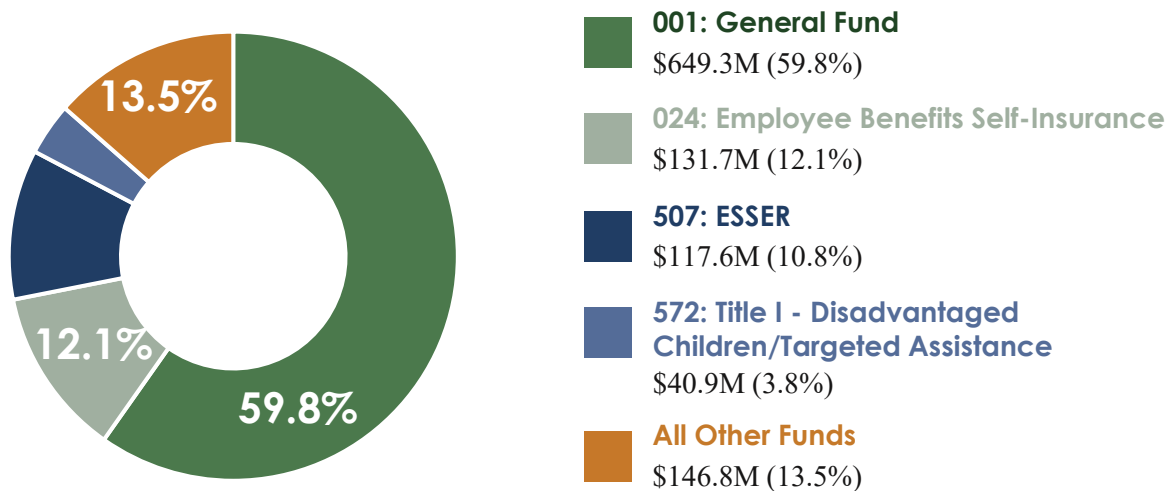
The District's local tax effort was compared to the local peers, primary peers, and the state average. Districts are ranked from 1 to 606, with 1 being the highest level of effort, or the 99<sup>th</sup> percentile and 606 being the lowest level effort, or the 1<sup>st</sup> percentile. The District has a local tax effort of 1.0019. This is in-line with the statewide average, ranking 295<sup>th</sup> out of 606 districts, which is approximately the 51<sup>st</sup> percentile of all districts. By comparison, the local peer average of 1.4043 is much higher and would rank approximately 98<sup>th</sup> out of all 606 districts, or the 84<sup>th</sup> percentile.

## CMSD Expenditures

Similar to revenue allocation, expenditures are paid from specific funds. For example, most salaries and wages are typically paid from the General Fund. The chart below shows the District's total expenditures by fund type. In FY 2024, the total revenue was in line with total expenditures. The District has taken steps as outlined in the fiscal recovery plan required by ODEW to reduce expenditures including reductions in staffing, changes in purchased services practices, and consolidation of school schedules to streamline services.

### FY 2024 Total Expenditure Distribution by Fund

Total: \$1.1B



Source: CMSD

Note: The District has 34 funds, 31 of which recorded expenditures in FY 2024. All other funds are comprised of a variety of sources including Food Service, IDEA, and Extracurricular Activities. See [Appendix B](#) for a full list of funds.

Note: Due to rounding, expenditure categories may not sum up to the total listed.

Note: Excludes Advances

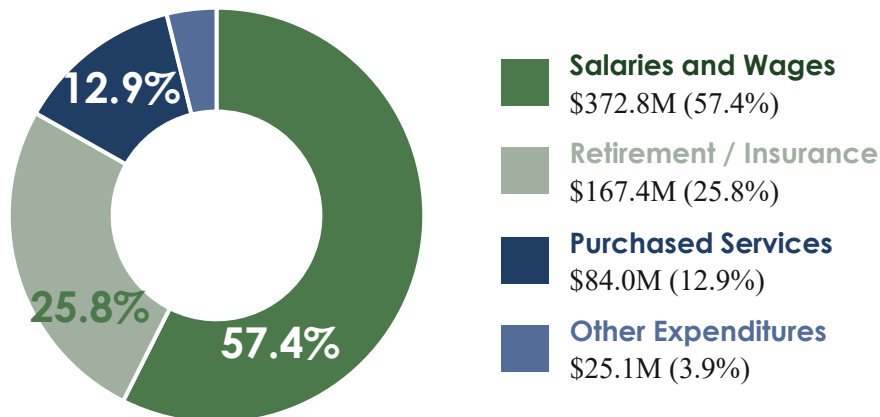
As seen in the visual above, the District's total General Fund expenditures were approximately \$649.3 million in FY 2024.<sup>25</sup> The largest source of expenditures was human resources which includes salaries, wages, and benefits, followed by purchased services. The chart that follows provides additional detail regarding the District's General Fund expenditures. While the District's total revenues and General Fund revenues were in-line with total expenditures and General Fund expenditures in FY 2024, it projected deficit spending in the subsequent five fiscal years, as seen in the May 2025 forecast table. This deficit spending is largely driven by the

<sup>25</sup> This total excludes advances from the General Fund. For purposes of comparison, we excluded advances from the General Fund for both CMSD and the peer groups throughout the Expenditures section.

expectation that revenues will remain flat while expenditures will increase over the forecast period.

## FY 2024 General Fund Expenditure Composition

Total: \$649.3M



Source: ODEW

Note: Other Expenditures may include Supplies and Materials, Capital Outlay, Principal on Loans, Interest & Fiscal Charges, Other Objects, Operating Transfers-Out, and All Other Financing Uses.

Note: Due to rounding, revenue categories may not sum up to the total listed.

Note: Excludes Advances

As demonstrated in the visual above, purchased services expenditures were approximately \$84.0 million in FY 2024, making up 12.9 percent of General Fund expenditures. Nearly one-third of that expense, or \$27.7 million, was associated with tuition, which was generally related to costs for students requiring special education services residing in the District. Professional and Technical Services, Utilities, and Pupil Transportation also comprised a significant portion of purchased services expenditures.

## Expenditures per Pupil

Several of our comparisons are made on a per-pupil basis. This is done to normalize the variation in size between peer districts. The table below shows the District's spending on a per-pupil basis in several key areas. It also shows the differences between the types of funds from which expenditures are made. For example, the majority of salaries and wages and benefits are paid from the General Fund, whereas the majority of purchased services, supplies and materials, and capital outlay expenses are paid from non-General Fund dollars.



## FY 2024 Expenditure per Pupil by Object Code

Object	General Fund	Other Funds	All Funds
100: Salaries & Wages	\$10,775	\$1,969	\$12,744
200: Retirement & Insurance Benefits	\$4,837	\$853	\$5,691
400: Purchased Services	\$2,429	\$6,023	\$8,451
500: Supplies & Materials	\$471	\$1,252	\$1,723
600: Capital Outlay	\$29	\$1,428	\$1,457
800: Other Objects	\$226	\$1,106	\$1,332
900: Other Uses of Funds	\$0	\$0	\$0
<b>Total</b>	<b>\$18,767</b>	<b>\$12,631</b>	<b>\$31,398</b>

Source: CMSD & ODEW

The District spent approximately \$31,400 from all funds per pupil in FY 2024. This is similar, but slightly above the peer average spending of approximately \$30,800 per pupil during the same timeframe. In FY 2024, CMSD spent approximately \$18,767 per pupil from the General Fund, which is 1.2 percent higher when compared to the primary peer average of \$18,538 per pupil. We analyzed General Fund expenditures since they are tied to the five-year forecast.

The District spent more than the primary peer average on employee salaries and wages and employee benefits. The District spent less than the primary peer average on supplies and materials, capital outlay, other objects, and other uses of funds.<sup>26</sup> The chart that follows provides a comparison of General Fund expenditures per pupil for CMSD and the primary peer average.

<sup>26</sup> The category of “Other Objects” includes things such as interest on loans, memberships in professional organizations, County Board of Education contributions, and various types of non-healthcare insurance. “Other Uses of Funds” mainly consists of transfers, and contingencies within the various accounting dimensions.

## FY 2024 Total General Fund Expenditures Per Pupil



Source: CMSD, Peers, and ODEW

Note: Excludes Advances

While the District's spending is generally in-line with the primary peer average, it does spend more on retirement and insurance benefits. This is discussed in [Recommendation 4](#) as a part of our insurance analysis.

# Results of the Audit

Based on an initial analysis of the District's data as compared to its peer groups, the following scope areas were included for detailed review and further analyses: Financial Management, Human Resources, Facilities, and Transportation (see [Appendix A](#)). We identified 11 recommendations within these scope areas which would result in reduced expenses or improve the District's operational management based on industry standards and/or peer averages.

## Summary of Recommendations

Standard Recommendations		Savings
<b>R.1</b>	<b>Develop and Implement Formal Capital Improvement Plan</b>	N/A
<b>R.2</b>	<b>Eliminate Administrator Positions above the Peer Average</b>	<b>\$9,007,000</b>
	Eliminate 77.5 FTE Administrators	\$9,007,000
<b>R.3</b>	<b>Align Certificated Salary Schedules With the Local Peer Average</b>	N/A
<b>R.4</b>	<b>Align Employer Insurance Costs with SERB Regional Average</b>	<b>\$15,174,000</b>
<b>R.5</b>	<b>Improve Building Utilization</b>	<b>\$9,235,000</b>
<b>R.6</b>	<b>Reduce Custodial Staffing</b>	<b>\$766,000</b>
<b>R.7</b>	<b>Align Facilities Non-Regular Labor with Peer Average</b>	N/A
<b>R.8</b>	<b>Centralize Fleet Management Operations</b>	N/A
<b>R.9</b>	<b>Develop and Implement a Comprehensive Fleet Cycling Plan</b>	N/A
<b>R.10</b>	<b>Implement Preventative Maintenance Plan For Entire Fleet</b>	N/A
<b>R.11</b>	<b>Develop Formal Internal Policies and Procedures for T-Reporting</b>	N/A
<b>Total Cost Savings from Performance Audit Recommendations</b>		<b>\$34,182,000</b>
	Less: Food service portion of Insurance Costs	\$389,000
<b>Total Cost Savings from Performance Audit Recommendations (General Fund)</b>		<b>\$33,793,000</b>

Note: These numbers reflect the average annual savings of each recommendation over the forecast period. Some recommendations may not be implemented in all years of the period and have lower average annual savings compared to what is presented in the recommendation itself. Where appropriate, the timing of implementation is discussed in the recommendation language in the report.

Our recommendations that are based on industry standards and peer comparisons are projected to save the District an average of approximately \$33.7 million annually, if fully implemented. The financial impact of these recommendations on the May 2025 financial forecast is shown in the table on the following page. This table reflects the actual annual financial impact along with the cumulative financial impact of the implementation of these recommendations on the five-year forecast and the associated reduction in the projected deficit. It should be noted that some of these recommendations may require contract negotiations and savings may not be realized immediately.

## Results of the Audit Recommendations (May 2025 Forecast)

	FY 2026	FY 2027	FY 2028	FY 2029
Original Results of Operations	(\$22,442,638)	(\$55,119,371)	(\$73,329,127)	(\$91,543,172)
<b>In Year Recommendation Savings</b>	<b>\$0</b>	<b>\$12,886,484</b>	<b>\$60,000,550</b>	<b>\$62,296,426</b>
<b>Revised Results of Operations</b>	<b>(\$22,442,638)</b>	<b>(\$42,232,887)</b>	<b>(\$13,328,577)</b>	<b>(\$29,246,746)</b>
Revised Starting Cash Balance	\$135,972,881	\$113,530,243	\$71,297,356	\$57,968,779
<b>Revised Ending Cash Balance</b>	<b>\$113,530,243</b>	<b>\$71,297,356</b>	<b>\$57,968,779</b>	<b>\$28,722,033</b>
Estimated Encumbrances June 30	\$25,000,000	\$25,000,000	\$25,000,000	\$25,000,000
<b>Revised Ending Fund Balance</b>	<b>\$88,530,243</b>	<b>\$46,297,356</b>	<b>\$32,968,779</b>	<b>\$3,722,033</b>

Source: CMSD & ODEW

The recommendations contained in this report, if fully implemented, would resolve the projected fund balance deficit in each year of the forecast period. However, the District will continue to have a negative results of operations in each year of the forecast period, indicating continued deficit spending. As expenditures continue to grow and the District projects revenue to remain stable, additional steps will be necessary for the District to address its potential long-term spending imbalances.

# Financial Management

Any organization needs to consider both short-term needs and long-term goals when developing policies and procedures related to financial management. This requires strategic planning in order to identify the best use of available resources. School districts, in particular, must have sound planning processes in place so that they can effectively and transparently provide services to their residents. These planning processes and practices should work together and be taken into account when making management decisions. When developing annual budgets and making spending decisions, the District's administration should consider the information presented in the five-year forecast. Additionally, large purchases and other expenditures should be planned for through long-term strategic planning that is also tied to the forecast and the annual budget. These practices, when properly adhered to, can help a district to avoid financial distress.

We reviewed CMSD's financial management policies in order to determine if there were areas for improved management.

## Recommendation 1: Develop and Implement a Formal Capital Plan

CMSD should develop a formal capital plan in order to meet financial, programmatic, and operational needs. The capital plan should consider the goals established within the District's existing strategic plan.

### Impact

School districts should have multiple formal plans that identify future needs and guide each operational area of the district. It is important that a district has a long-term strategic plan tied to a formal budget and capital plan, as well as additional plans that support the various operational areas of the district. These plans allow districts to ensure the needs of all operational areas can be met in an efficient and effective manner.

### Methodology

We interviewed District officials and confirmed that the District has a formal strategic plan and has components of a capital plan that exist through long-term facilities planning efforts. We then compared the District's current planning practices to industry standards and best practices to identify opportunities for improvement.

### Analysis

A formal strategic plan provides a framework for decision making as CMSD works to achieve long-term goals. However, in the absence of a formal comprehensive capital plan that identifies needs over a multi-year period, the decisions made related to the strategic plan may be inefficient

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Efficient • Effective • Transparent

or ineffective. The Government Finance Officers Association (GFOA) provides guidance to governmental entities in the development and maintenance of long-term planning.

### *Strategic Plan*

The GFOA provides guidance to governmental entities in the development and maintenance of effective long-term planning. *Strategic Planning* (GFOA, 2023) defines strategic planning as the “act of articulating where or what an organization wants to be in the future and includes the design of a vision and identification of goals and objectives. It relates to long-term financial planning, developing financial policies, capital improvement planning, and budgeting, but it is inherently different. Each process fulfills a different combination of planning purposes.”

Key steps in the strategic planning process include:

- Conduct strategic planning under the organization’s chief executive;
- Analyze internal and external environments;
- Identify the most critical problems facing the organization;
- Develop a vision/goal to address each problem;
- Develop strategies to realize your visions;
- Develop tactics to implement strategies;
- Obtain approval of the plan;
- Execute and monitor tactics and strategies; and,
- Continually evaluate and reassess the vision and strategies.

CMSD’s strategic plan meets all elements of the GFOA best practices.

### *Capital Plan*

According to *Multi-Year Capital Planning* (GFOA, 2022), public entities should “prepare and adopt comprehensive, fiscally sustainable, and multi-year capital plans to ensure effective management of capital assets.” The GFOA further states that a “prudent multi-year capital plan identifies and prioritizes expected needs based on a strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.”

During interviews, District officials explained that elements of strategic and capital plans are components of the Cleveland Plan and long-term planning efforts. The District provided several documents related to long-term facilities planning, and these planning efforts fully or partially meet nearly all elements of the GFOA capital planning criteria. The only element of criteria not met was “Cover a period of 5 to 25 years (or more).” The District’s planning documents did not specify a timeframe. See the [Facilities](#) section for more information on the District’s facilities utilization and planning processes.

The District has robust long-term facilities planning which is contained within many documents. However, this documentation is supportive of a plan and is not a plan in itself. In addition, the District does not have long-term plans for other capital assets such as fleet and technology. CMSD should work to consolidate its capital planning and long-term facilities planning documentation and develop long-term plans for other capital assets to create a structured comprehensive plan that encompasses all elements of the GFOA criteria.

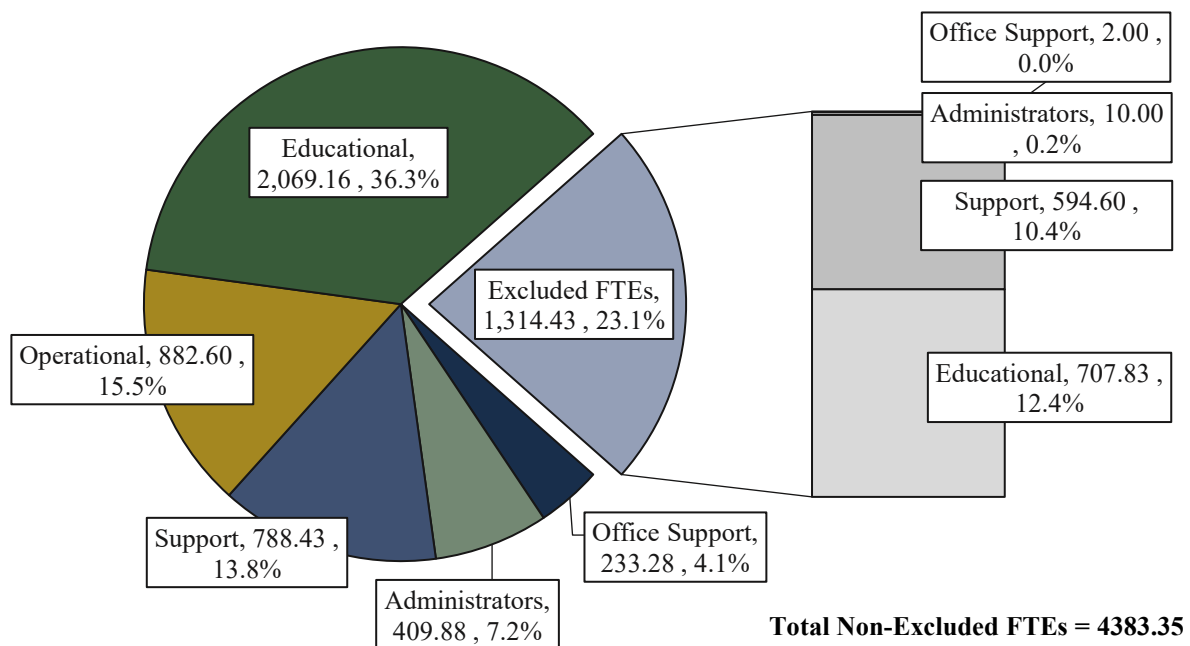
## **Conclusion**

Without adequate formal capital planning, CMSD may be unable to fully address financial, programmatic, and operational needs associated with capital improvement. CMSD should develop a formal capital plan using many aspects of its existing long-term planning efforts. The District should also work to consolidate its capital and facilities planning documentation into a more comprehensive document, while ensuring all elements of GFOA criteria are met.

# Human Resources

Human Resources (HR) expenditures are significant to both the operational and financial conditions within school districts. OPT reviewed CMSD's staffing levels, salaries, and insurance offerings and compared them to peer districts.

Personnel costs represent over 83 percent of the District's spending. Due to this, we conduct several analyses relating to the expense associated with maintaining the existing staffing levels. Certain staff were excluded from our analyses due to various legal and contractual requirements that would make reductions difficult. In the chart below there are approximately 1,314 excluded staff FTEs, which include individuals associated with special education and preschool programming.





## Recommendation 2: Eliminate Administrator Positions above the Peer Average

CMSD should consider eliminating administrator positions above the primary peer average.

### Impact

By reducing administrator positions to be in line with the primary peer average, the District could save an average of approximately \$12.0 million annually beginning in FY 2027.<sup>27</sup>

### Background

The District employs individuals in administrator positions who are responsible for activities related to the daily operations of the District. While these positions provide support to students and educators at CMSD, the District can reduce administrator positions based on peer comparisons.

### Methodology/Analysis

Staffing levels for the District were identified and compared to primary peer averages on a per-1,000 student basis.<sup>28</sup> According to the FY 2024 Fiscal Benchmark Report (ODEW), the District's student-to-administrator ratio is 48.7 to 1. This is a significant difference from the primary peer average of 104.1 to 1.

Due to the size of the District and the size of the primary peer districts, we used larger, more high-level staffing categories for this analysis. For administrators, we included staffing assignments of the various skill levels required to perform management activities including system-wide executive management functions, and overseeing and managing staff members, programs, and functions.

CMSD employs 407.88 FTE central office administrators and building administrators.<sup>29</sup> Included in this total are 9.0 FTE assistant/deputy/associate superintendents, 125.88 FTE supervisors/managers, 4.0 FTE coordinators, 11.0 FTE education administrative specialists, 63.0 FTE directors, and 1.0 FTE other official administrative position. CMSD also employs 96.0 FTE principals and 98.0 FTE assistant principals.

<sup>27</sup> Calculated savings are based on the average salaries of the administrators included in this analysis. Since this recommendation is unable to be implemented until FY 2027, the average annual savings throughout the forecast period are reduced to \$9.0 million.

<sup>28</sup> A Full-Time Equivalent (FTE) was used to identify staffing levels, based on ODEW reporting guidelines.

<sup>29</sup> The CEO and CFO are excluded from the analysis.

Specific central office administrator positions include deans of engagement, campus coordinators, and directors of curriculum, athletics, facilities, and food service.<sup>30</sup> Central office administrators oversee specific programs or operational areas whereas building administrators oversee specific school buildings.

The table below shows the comparison for administrator positions between CMSD and the peer average. This table shows both comparisons at individual administrator positions and for administrators in total. The enrollment benchmark FTEs represents the FTEs the District would need to align with the *primary peer average FTEs per-1,000 student ratio*. Normalizing data on a per-1,000 student basis allows for a more precise comparison between districts when student counts differ.

### Administrator Staff Comparison

Position	CMSD FTEs	Enrollment Benchmark FTEs	FTEs Above/(Below) Benchmark
Assistant, Deputy/Associate Superintendent	9.00	3.04	5.96
Assistant Principal	98.00	73.32	24.68
Principal	96.00	78.56	17.44
Supervisor/Manager	125.88	64.68	61.20
Coordinator	4.00	31.95	(27.95)
Education Administrative Specialist	11.00	7.79	3.21
Director	63.00	35.60	27.40
Dean of Students	0.00	18.27	(18.27)
Other Official/Administrative	1.00	17.10	(16.10)
<b>Total</b>	<b>407.88</b>	<b>330.30</b>	<b>77.58</b>

Source: CMSD and ODEW

Note: Due to rounding, numbers in the columns may not add to the total.

When comparing on a position-by-position basis, CMSD is below the peer average in some instances, such as the dean of students position. However, the District codes individuals employed as deans in the director category where it exceeds the peer average. Because there is some flexibility in how districts may identify certain administrative positions, we compared the total number of administrator staff to the peer average. Using this comparison, the District exceeds the peer average for administrator staff by 77.58 FTE.

As a result, the District could eliminate 77.5 FTE administrator positions, which would be a reduction of 19.0 percent in this position category. This elimination could save an average of \$12.0 million annually, beginning in FY 2027.

<sup>30</sup> CMSD codes dean positions as central office administrators rather than building administrators.

## Conclusion

CMSD should eliminate 77.5 FTE administrator positions. Eliminating these positions could save an average of \$12.0 million annually beginning in FY 2027 and bring staffing to a level consistent with the primary peer average. This recommendation does not account for any staffing changes the District may implement as part of building reconfigurations (see [Recommendation 5](#)).

## Recommendation 3: Align Certificated Salary Schedules with the Local Peer Average

CMSD should align its certificated salary schedules with the local peer average.

### Impact

While cost savings are not calculated for this recommendation, aligning the salary schedules for paraprofessionals and teachers with bachelor's degrees with the local peer average would result in future cost savings and allow the District to improve its overall fiscal condition.

### Background

CMSD has one salary schedule that governs certificated employees with both a bachelor's degree and a master's degree. This is partially due to requirements set in ORC § 3311.78 for the District as it is organized as a municipal school district. As a municipal school district, CMSD is required to provide a differentiated salary schedule which must provide additional compensation based on performance. The District has opted to provide this compensation in the form of stipends, which employees are eligible for on a three-year cycle depending on their performance in evaluations.

Paraprofessionals at the District comprise a variety of positions that give assistance to a teacher or an administrator. These positions can be individuals such as instructional assistants, educational aides, attendance liaisons, and technology support assistants. At CMSD, paraprofessionals are governed by the certificated CBA and receive an annual salary. However, at the peer districts, these positions are typically considered classified and are paid an hourly wage.

### Methodology

The District's certificated salaries over a 30-year career were reviewed and compared to the local peer average (See [Appendix C](#)). A 30-year career was chosen since school district salary schedules are generally structured around a 30-year period. Pay schedules from the peer district CBAs were obtained from the SERB website. When updated contracts and salary schedules were unavailable from SERB, they were obtained directly from the peer districts. While the District has only one salary schedule that covers bachelor's and master's degrees, the local peers had separate schedules. As such, the CMSD salary schedule was compared individually to the local peers for both bachelor's and master's degrees. Comparisons for paraprofessionals were based on the annual salary over a 30-year career. Where necessary, hourly wages at the peer districts were converted to an annual salary for purposes of the analysis. The educational aide position was used for our analysis.

In addition to a comparison of salaries, we conducted a combined analysis which includes both the costs of insurance and salaries to the District. We considered the adjusted salary for the

employee over a 30-year career after the cost of insurance is considered, whether that employee has selected the Preferred Provider Option (PPO) for single and family coverage, and whether the employee uses no benefits or all available benefits (0 percent or 100 percent of out-of-pocket maximums). This analysis at the District was then compared to the local peer districts for bachelor's degree and master's degree salary schedules. Notably, this analysis included only the local peers. [Recommendation 4](#), which analyzes the District's insurance expenditures, uses a larger peer set identified by SERB.

## Analysis

While paraprofessionals at CMSD are covered under the certificated CBA and have an annual salary, the paraprofessionals for the local peers typically were covered within their classified salaries and had an hourly wage. To make comparisons to local peers that pay paraprofessionals an hourly wage, we multiplied the hourly wage by the total number of hours worked in a year to derive an annual salary. We found that the paraprofessionals working as educational aides at CMSD had a higher starting salary and exceeded the peer average compensation by 20.9 percent over a 30-year career.

Our comparison of certificated salaries for teachers found that the District's pay over a 30-year career is in-line with the local peer average for employees with master's degrees. However, we found that the District's pay over a 30-year career exceeded the local peer average salary for employees with bachelor's degree by 13.7 percent. This is likely caused by CMSD having one salary schedule that governs both bachelor's degrees and master's degrees.

## Adjusted Salary Analysis

Employee compensation has multiple components including salaries or wages, retirement contributions, and insurance benefits. While the District's salaries are in-line for individuals with master's degrees and higher for individuals with bachelor's degrees than the local peer average, it is possible that other factors, such as insurance, may bring the compensation package more in-line with peers. To account for this possibility, we analyzed salaries in combination with insurance benefits.

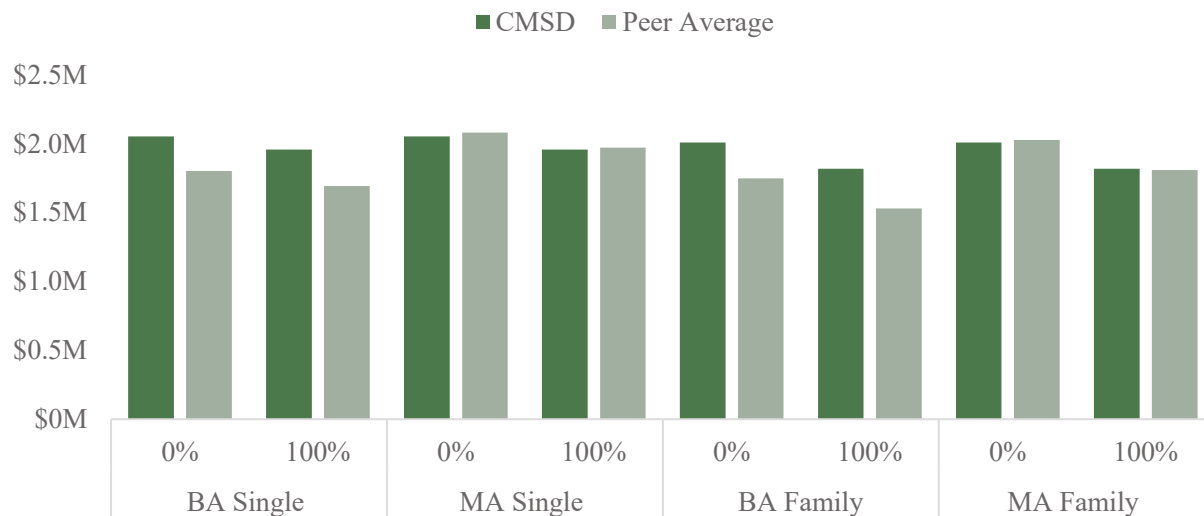
The combined compensation analysis considers the different levels of take-home income for certificated employees that participate in the PPO health insurance plan.<sup>31</sup> This analysis considered employees that used no insurance benefits, or 0 percent of their out-of-pocket maximum compared to those that used all of their insurance benefits, or 100 percent of their out-of-pocket maximum. This is an important consideration as insurance benefits are a part of total

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<sup>31</sup> The District's Point of Service Choice Plan, referred to by the District as a PPO plan, was used for this analysis as more than 90 percent of District employees use this insurance option. See [Recommendation 4](#) for additional information on insurance.

employee compensation and could help to attract qualified employees. The chart on the following page shows the adjusted salary comparison

### Adjusted Salary Analysis – 30-year Career Earnings Comparison

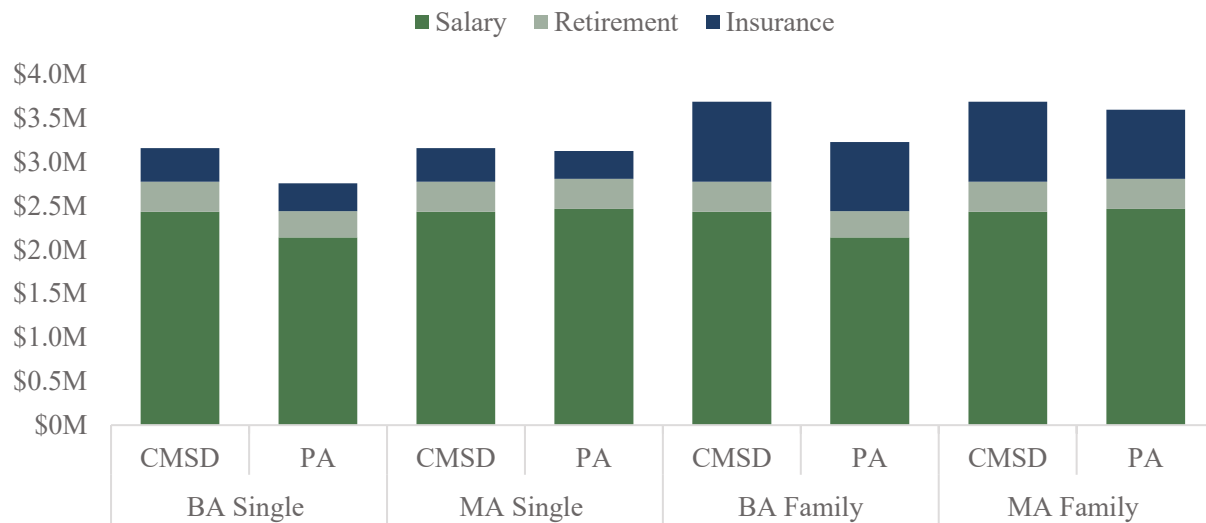


Source: CMSD, Local Peers, and SERB

This analysis confirmed that the combined compensation for master's degree employees is in-line with the local peer average, but that the combined compensation for bachelor's degree employees exceeds the local peer average.

In addition to adjusted compensation, we reviewed the career compensation costs to the District. This was done to understand how the major components of a certificated employee's salary and benefits impact the District's cost of an employee over a 30-year career. The cost of the employee is calculated using three inputs: salary (including longevity), retirement, and health insurance premiums. The District's employer costs for certificated employees were compared to the local peer average for bachelor's degrees and master's degrees. The results of this analysis are found in the chart below.

## 30-year Career Compensation Costs



Source: CMSD, Local Peers, and SERB

Based on the information in the chart, the District's costs over a 30-year career for all certificated employees on the teacher's salary schedule are in-line with the local peer average for employees with a master's degree and higher than the local peer average for employees with a bachelor's degree. This indicates that there is opportunity for the District to adjust salaries while maintaining a competitive compensation package in the local market.

## Conclusion

The salary schedules for paraprofessionals working as educational aides at the District have a higher 30-year career compensation than the local peer average.

In addition, the combined compensation of salaries and insurance for certificated employees with a bachelor's degree is higher than the local peer average over a 30-year career. The District's single salary schedule for certificated teachers that covers both master's degrees and bachelor's degrees contributes to higher compensation for certificated employees with bachelor's degrees.

To achieve savings, the District should align its salaries with the local peer average for these positions.

## Recommendation 4: Align Employer Insurance Costs and Employee Share of Insurance Costs with the SERB Regional Average

CMSD should align its employer costs for medical insurance and align its employee contribution rates for dental insurance and vision insurance with the SERB regional average for school districts. This alignment could be accomplished by adjusting plan designs, increasing employee premium contributions, or seeking out alternative insurance options.

### Impact

Aligning employer costs and employee contribution rates with the SERB regional average for school districts would reduce expenditures and result in average annual savings of approximately \$30.3 million beginning in FY 2028.<sup>32</sup> Due to union contracts which stipulate the employee cost share, these savings could not be implemented until FY 2028.<sup>33</sup>

### Background

The District is self-insured, but uses a third-party administrator that manages the administrative tasks for the District's insurance plans. The District offers three separate medical insurance plans, with options for single, single plus non-working spouse, or family coverage. Two of the medical plans are Preferred Provider Organization (PPO) plans (Choice and Whole Health – Cleveland Clinic), and one is an Exclusive Provider Organization (EPO) plan (University Hospitals).<sup>34</sup> The District also offers two dental insurance plans (Basic and Enhanced), with an option for single or family coverage. In addition, the District offers one plan for vision insurance, with an option for single or family coverage.

At the time of analysis, CMSD had 2,925 enrollees in a family medical plan and 2,143 enrollees in a single medical plan out of approximately 6,100 total employees.<sup>35</sup> Prescription coverage is included in each medical plan. The District had 2,932 enrollees in a family dental plan and 2,266 enrollees in a single dental plan. The District had 3,021 enrollees in the family vision plan and 2,103 enrollees in the single vision plan.

Following a competitive bidding process, CMSD changed its medical insurance offerings and provider beginning in January 2025. This change included consolidating from three plans from

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<sup>32</sup> In addition, approximately \$778,000 in average annual savings, beginning in FY 2028, would be applied to the Food Service Fund.

<sup>33</sup> Since this recommendation is unable to be implemented until FY 2028, the average annual savings throughout the forecast period are reduced to \$15.1 million. Of this, approximately \$389,000 is applied to the Food Service Fund.

<sup>34</sup> Some plan documents refer to the District's PPO plans as Point-Of-Service (POS) plans.

<sup>35</sup> If an employee enrolls in the single plus non-working spouse plan, the employee is responsible for the added insurance cost of their spouse. As a result, few employees enroll in this option.



three providers to three plans from a single provider. In addition, the newly negotiated plans provided a cost savings to the District. The change is projected to save the District approximately four percent annually.

## Methodology

We compared the District’s medical, dental, and vision insurance provisions and costs to the SERB regional average for school districts. The District’s medical insurance provisions and costs used for this analysis were those updated as of January 2025. Peer information was obtained from the 2024 SERB survey.<sup>36</sup> The District’s medical plan was compared to 80 regional peers, its dental plan was compared to 70 regional peers, and its vision plan was compared to 64 regional peers.

The District’s PPO plans were compared to the regional peer PPO plans, and the EPO plan was compared to all other plan types, excluding High Deductible Health Plans (HDHP), using a weighted average. The peer average excluded outlier districts whose plans were more than two standard deviations outside the mean. Using the District’s assumptions for increases to annual insurance costs, we then projected potential savings over the course of the forecast period.

## Analysis

The District offers medical, combined with prescription, as well as dental and vision coverage to employees who work at least 19 hours per week. These insurance benefits are specified in the District’s CBAs, which state the Board reserves the right and responsibility to select the carrier for insurance benefits provided. The insurance premium, or the cost of obtaining insurance is split between the District and the employee on a percentage basis. CMSD also offers a wellness incentive to qualifying employees, which reduces employees’ monthly contributions and increases the District’s contributions.

### *Medical Insurance*

Our review of the District’s insurance plans found that coverage and provisions, such as deductibles, out-of-pocket maximums, and prescription drug copays, are more generous than the regional peer group, and as a result, at a lower cost to employees. Generally, more generous benefits are more costly overall.

Under the current medical insurance plans, as seen in the following table, the District pays more for the total medical insurance premiums on a monthly basis than the regional peer group and contributes a greater percentage of the premium. If the District were to maintain the current medical insurance plans, it would need an adjustment to shift a greater portion of the premium to

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<sup>36</sup> To compare to the District’s 2025 costs, we inflated the SERB data from the 2024 survey.

employees to bring itself in line with the peer average employer cost and reduce insurance related expenditures. The results of this adjustment are calculated in the following table.

## 2025 Monthly Medical Insurance Costs

		<b>CMSD</b>		<b>Regional Peer Averages</b>		<b>CMSD Adjustment</b>	
		<b>Costs</b>	<b>% Share</b>	<b>Costs</b>	<b>% Share</b>	<b>Costs</b>	<b>% Share</b>
<b>CHOICE PPO</b>							
<b>Single Medical + Rx</b>	District	\$1,024.76	90.3%	\$806.11	86.8%	\$806.11	71.0%
	Employee	\$110.00	9.7%	\$122.65	13.2%	\$328.65	29.0%
<b>Family Medical + Rx</b>	District	\$2,454.38	91.3%	\$1,956.27	87.4%	\$1,956.27	72.7%
	Employee	\$235.00	8.7%	\$282.82	12.6%	\$733.11	27.3%
<b>CLEVELAND CLINIC PPO</b>							
<b>Single Medical + Rx</b>	District	\$919.76	92.0%	\$806.11	86.8%	\$806.11	80.6%
	Employee	\$80.00	8.0%	\$122.65	13.2%	\$193.65	19.4%
<b>Family Medical + Rx</b>	District	\$2,189.42	92.4%	\$1,956.27	87.4%	\$1,956.27	82.6%
	Employee	\$180.00	7.6%	\$282.82	12.6%	\$413.15	17.4%
<b>UNIVERSITY HOSPITALS EPO</b>							
<b>Single Medical + Rx</b>	District	\$1,122.56	95.7%	\$801.94	87.0%	\$801.94	68.4%
	Employee	\$50.00	4.3%	\$119.76	13.0%	\$370.62	31.6%
<b>Family Medical + Rx</b>	District	\$2,658.98	95.7%	\$1,954.48	87.7%	\$1,954.48	70.3%
	Employee	\$120.00	4.3%	\$274.16	12.3%	\$824.50	29.7%

Source: CMSD and SERB

To align itself with the SERB regional average for employer cost, the District would need to shift a larger portion of the medical premium to its employees. As seen in the table above, employees enrolled in the Choice PPO single plan would need to pay 29.0 percent, or \$328.65, of the monthly premium, and employees enrolled in the Choice PPO family plan would need to pay 27.3 percent, or \$733.11, of the monthly premium. Employees enrolled in the Cleveland Clinic PPO single plan would need to pay 19.4 percent, or \$193.65, of the monthly premium, and employees enrolled in the Cleveland Clinic PPO family plan would need to pay 17.4 percent, or \$413.15, of the monthly premium. Lastly, employees enrolled in the EPO single plan would need to pay 31.6 percent, or \$370.62, of the monthly premium, and employees enrolled in the EPO family plan would need to pay 29.7 percent, or \$824.50, of the monthly premium. The majority of the District's employees, or 91.5 percent, are currently enrolled in the Choice PPO plan. In addition to shifting the cost of the total premium, the District could consider bringing costs in line through the reduction of generous provisions within the insurance coverage.

## Dental Insurance

Under the current basic dental insurance plan, the District contributes 100 percent of the monthly premium, which is a greater portion than the regional peer group. Since the District's total monthly premium is less than the peer average, and the District's employees do not contribute to the monthly premium, the District would need an adjustment to shift a percentage of the premium to employees to bring itself in line with the percentage contribution level of the peers and reduce insurance related expenditures. The results of this adjustment are calculated in the following table.

### 2025 Monthly Medical Insurance Costs -Basic Dental

		CMSD		Regional Peer Averages		CMSD Adjustment	
		Costs	% Share	Costs	% Share	Costs	% Share
<b>Single Dental</b>	District	\$21.60	100.0%	\$37.20	89.2%	\$19.27	89.2%
	Employee	\$0.00	0.0%	\$4.50	10.8%	\$2.33	10.8%
<b>Family Dental</b>	District	\$61.00	100.0%	\$88.86	86.4%	\$52.72	86.4%
	Employee	\$0.00	0.0%	\$13.96	13.6%	\$8.28	13.6%

Source: CMSD and SERB

To align itself with the SERB regional average for employer and employee contribution rates, the District would need to shift a greater portion of the basic dental premium to its employees. As seen in the table above, employees enrolled in the single basic dental plan would need to pay 10.8 percent, or \$2.33, of the monthly premium, and employees enrolled in the family basic dental plan would need to pay 13.6 percent, or \$8.28, of the monthly premium.

Our analysis of the District's enhanced dental plan found that the District has a lower total monthly premium and requires a higher employee contribution rate than the regional peer average. As a result, the District spends less on its enhanced dental plan than the regional peer average.

## Vision Insurance

Under the current vision insurance plan, the District contributes 100 percent of the monthly premium, which is a greater portion than the regional peer group. In addition, the District has a higher premium cost for the single vision plan. However, since the District's employees do not contribute to the monthly premium, the District would need an adjustment to shift a percentage of the premium to employees to bring itself in line with the percentage contribution level of the peers and reduce insurance related expenditures. The results of this adjustment are calculated in the following table.

## 2025 Monthly Medical Insurance Costs - Vision

		CMSD		Regional Peer Averages		CMSD Adjustment	
		Costs	% Share	Costs	% Share	Costs	% Share
<b>Single Vision</b>	District	\$13.42	100.0%	\$6.14	78.4%	\$10.53	78.4%
	Employee	\$0.00	0.0%	\$1.69	21.6%	\$2.89	21.6%
<b>Family Vision</b>	District	\$13.42	100.0%	\$14.93	76.4%	\$10.25	76.4%
	Employee	\$0.00	0.0%	\$4.62	23.6%	\$3.17	23.6%

Source: CMSD and SERB

To align itself with the SERB regional average for employer and employee contribution rates, the District would need to shift a greater portion of the vision premium to its employees. As seen in the table above, employees enrolled in the single vision plan would need to pay 21.6 percent, or \$2.89, of the monthly premium, and employees enrolled in the family vision plan would need to pay 23.6 percent, or \$3.17, of the monthly premium.

We identified potential cost savings associated with bringing the employer insurance costs and employee contribution rates in line with the regional peer average. The District has projected a 7.5 percent annual increase for FY 2026 and throughout the remainder of the forecast period. The District could save approximately \$30.3 million annually, beginning in FY 2028, by aligning employer insurance costs and employee contribution rates with the regional peer average. The District could pursue additional insurance cost reductions by further shifting premium costs or seeking out alternative insurance options.

## Conclusion

CMSD should work to bring its employer insurance premium costs for medical insurance, and its employee contribution rates for dental and vision insurance more in line with the SERB regional average. Doing so could result in average annual savings of approximately \$30.3 million annually, beginning in FY 2028.<sup>37</sup> These savings can be realized by adjusting plan designs, increasing employee premium contributions, or seeking out alternative insurance options.

<sup>37</sup> Cost savings associated with this recommendation may be impacted by reductions in staffing.

# Facilities

The changing landscape of education requires periodic reviews of facility operations to ensure that a district is using limited resources wisely. We reviewed CMSD’s building utilization, custodial staffing levels, and non-regular labor expenditures in comparison to best practices and peer averages to determine if there were any areas for improvement.

In FY 2025, CMSD had 93 schools located in 81 academic buildings,<sup>38</sup> 7 administrative buildings, and 10 closed buildings, comprising a total of approximately 9 million square feet. The District also has two new buildings slated to open at the beginning of FY 2026. The maintenance of these buildings falls under the Facilities Department. In addition to custodial and general maintenance staff, the District also employs individuals with specific trade skills such as bricklayers, carpenters, cement masons, pipefitters, plumbers, and roofers.

CMSD has historically engaged in long-term facilities planning, which has included consultation with third-party organizations and demographers to assess facilities and enrollment. The District’s comprehensive facilities plan was revised in 2024 and noted that the majority of the District’s buildings have been built or renovated since 2002, which is when the District’s current facilities planning efforts began with what were identified as Segment 1 projects, but there are still more than 20 buildings that pre-date 2002 and require costly repairs or renovations. In addition, the District’s current building configuration has been heavily influenced by the 2012 *Cleveland Plan for Transforming Schools*, which had a stated goal of ensuring “every child in Cleveland attends a high-quality school and every neighborhood has a multitude of great schools from which families can choose.”

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<sup>38</sup> This total includes leased space for Campus International High School.

## Recommendation 5: Improve Building Utilization

CMSD has experienced declining enrollment in recent years and is not projecting enrollment to increase. The District should take this opportunity to consolidate buildings and improve overall building utilization. Based on our analysis, CMSD could significantly reduce its academic square footage by aligning its square footage per student with the primary peer average.

### Impact

Improving building utilization by reducing square footage per student to the primary peer average would result in average annual savings of approximately \$18.4 million beginning in FY 2028.<sup>39</sup> These calculated savings do not account for potential changes to staffing, transportation operations, food service operations, programs and services, potential building demolitions or repurposing, or other unspecified factors related to square footage reductions.<sup>40</sup>

### Background

According to CMSD, the current buildings can support 50,000 students and the District's enrollment in FY 2024 was approximately 33,800 students, which means there is a large portion of academic space that is unused. Further, the District has had a declining enrollment trend for more than a decade and does not project growth in the student population. Because of this, the District has an opportunity to reduce the overall footprint of its academic buildings.

Due to the District's significant unused space and declining enrollment, the District has recommended school closures, consolidations, and relocations, as well as limited investments in new buildings in an attempt to right-size its facilities and address its declining financial condition. In May 2025, the Board approved an agreement with the Ohio Facilities Construction Commission (OFCC), which allows the next wave of construction – Segment 9 – to progress as Segment 8 projects come to a close. As part of Segment 9 a new high school will be built, and eight school buildings will be demolished. The District will cover the cost of approximately one-third of these projects, funded by the 35-year bond issue approved by voters in November 2024.

### Methodology

We interviewed District officials to obtain an understanding of facility-related projects, such as long-term facilities planning, as well as building demolitions, renovations, and constructions. We also obtained data on the purpose and use of each of the District's administrative and academic

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<sup>39</sup> Since this recommendation is unable to be implemented until FY 2028, the average annual savings throughout the forecast period are reduced to \$9.2 million.

<sup>40</sup> These savings include function 2700 cost per square foot, excluding functions 2750 (Vehicle Servicing and Maintenance Services) and 2760 (Security Services), found in the FY 2024 Fiscal Benchmark Report from ODEW.

buildings, and data on the grade levels and headcount at each academic building. Lastly, we obtained Board documents and District presentations regarding facilities.

Using data from ODEW, we analyzed enrollment, square footage per student, and the number of academic buildings for CMSD and the primary peer districts. We then compared CMSD's square footage per student to the primary peer average and OFCC benchmarks. With this comparison, we calculated the potential savings of reducing the District's square footage per student to the primary peer and OFCC levels.

## Analysis

According to buildings and enrollment data from ODEW, CMSD reported enrollment of approximately 33,800 students in FY 2024. In FY 2024, the primary peer average was 30,300 students. In FY 2024, CMSD reported 93 schools, and the primary peers reported an average of 71 schools.<sup>41</sup>

We also analyzed square footage per student data for CMSD and the primary peers using ODEW's Fiscal Benchmark Report. In FY 2024, the District reported approximately 277 square feet per student and the primary peers reported an average of approximately 199 square feet per student.<sup>42</sup> It is also important to note that the primary peer districts that have the highest enrollment, or the enrollment most comparable to CMSD's (Cincinnati Public Schools and Columbus City Schools) have the lowest square footage per student. In FY 2024, the statewide average was 184 square feet per student.

## OFCC Comparison

In the *Ohio School Design Manual*, the OFCC provides a range of square footage per student for each grade band, for the purposes of constructing a new facility or an addition to an existing facility. The grade bands and associated square footage per student are as follows:

- Elementary School (Grades PK-5): The total square footage per student ranges from 115.6 to 125 square feet.
- Middle School (Grades 6-8): The total square footage per student ranges from 141 to 151 square feet.
- High School (Grades 9-12): The total square footage per student ranges from 156 to 180 square feet.

In FY 2025, the District had approximately 7.6 million square feet of academic space. Using ODEW data, which classifies all of CMSD's buildings as either an elementary school or high

<sup>41</sup> Some buildings for CMSD and the peers may house multiple schools, and therefore the number of schools may slightly exceed the number of buildings.

<sup>42</sup> According to the Fiscal Benchmark Report, square footage per student FTE includes central office and building square footage.



school, we split the District's grade bands to compare the District's square footage to the OFCC benchmarks. Included in the elementary schools category are all K-5, PK-8, K-8, PK-12, and K-12 buildings, which accounts for 59 percent of all academic square footage, or approximately 4.5 million square feet.<sup>43</sup> Included in the high schools category are the 6-12 and 9-12 buildings, which accounts for 41 percent of all academic square footage, or approximately 3.1 million square feet.

To remain conservative with our calculation, we used the highest possible square footage in each grade band, which is 125 square feet for elementary schools and 180 square feet for high schools. Reducing CMSD's FY 2024 square footage per student of 277 to align with the OFCC criteria for elementary and high school square footage per student would reduce the District's current academic square footage from approximately 7.6 million to 4.0 million. This represents a 47 percent reduction to the District's academic building footprint, and, using the District's average square footage per building, would result in the reduction of approximately 38 buildings.

### *Primary Peer Comparison*

Reducing CMSD's FY 2024 square footage per student of 277 to align with the primary peer average square footage per student of 199 would reduce the District's current academic square footage from approximately 7.6 million to 5.4 million square feet. This represents a 28 percent reduction to the District's academic building footprint, and using the District's average square footage per building, would result in the reduction of approximately 23 buildings.

### *Potential Savings*

We calculated the potential savings of reducing square footage per student to OFCC and primary peer levels using CMSD's cost per square foot of \$8.66, which was identified in the FY 2024 Fiscal Benchmark Report. Reducing square footage per student to OFCC levels would result in average annual savings of approximately \$30.8 million beginning in FY 2028. Reducing square footage per student to primary peer levels would result in average annual savings of approximately \$18.4 million beginning in FY 2028.

These savings do not account for potential changes to staffing, transportation operations, food service operations, programs and services, potential building demolitions or repurposing, or other unspecified factors related to square footage reductions.

## **Conclusion**

CMSD has experienced declining enrollment and is not projecting enrollment to increase. This declining enrollment may contribute to the District's high square footage per student, which significantly exceeds the primary peer and statewide averages, as well as OFCC benchmarks.

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<sup>43</sup> Natividad Pagan International Newcomers Academy is a PK-12 school is classified by ODEW as an elementary school.



Since the District maintains excessive academic square footage, and due to its financial condition, CMSD should work to align its square footage per student with the primary peer average. This will reduce the District's total academic square footage by 28 percent, or 23 buildings. This reduction would result in average annual savings of approximately \$18.4 million beginning in FY 2028. As the District reduces its footprint, it should consider all factors that may impact operations, programs and services, and students and the community.

## Recommendation 6: Reduce Custodial Staffing

To achieve cost savings and align with industry benchmarks, CMSD should reduce its custodial staff by 20.0 FTEs.

### Impact

Reducing custodial staffing by 20.0 FTEs could save an average of approximately \$1.0 million annually, beginning in FY 2027.<sup>44</sup>

### Background

CMSD currently employs 297.5 FTEs dedicated to custodial activities, which include custodians, assistant custodians, and environmental service specialists (ESS). These employees are responsible for cleaning and maintaining approximately 8.1 million square feet of the District's property, which includes 81 academic buildings and 7 administrative buildings.

### Methodology

We interviewed District officials to gain an understanding of facilities staffing and operations and obtained and analyzed staffing and square footage data. Then, using industry benchmarks, we reviewed the District's custodial staffing levels.

### Analysis

According to position descriptions, custodian job duties include some maintenance and supervisory work, in addition to custodial work. Assistant custodian job duties include maintenance and grounds responsibilities, in addition to custodial work. ESS staff are solely dedicated to cleaning and have custodial duties that are typically associated with those of smaller school districts.

Due to the varying job duties within the custodian and assistant custodian position descriptions, we consulted with the District on FTE splits for custodial versus non-custodial work, such as preventative maintenance and grounds duties such as mowing. The District confirmed that 25 percent of these employees' job duties are related to non-custodial work and as a result, we excluded 0.25 FTEs from each custodian and assistant custodian position. This exclusion resulted in the District's total custodial FTE count being reduced from 333 FTEs to 297.5 FTEs.

The National Center for Education Statistics (NCES) identifies cleaning benchmarks that can be used to guide facilities staffing. According to the *Planning Guide for Maintaining School Facilities* (NCES, 2003), Level 3 cleaning is the standard for most school facilities. When

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<sup>44</sup> Since this recommendation is unable to be implemented until FY 2027, the average annual savings throughout the forecast period are reduced to \$766,000.

adhering to a Level 3 standard of cleaning, a custodian can clean appropriately 28,000 to 31,000 square feet in 8 hours. Using this standard, CMSD exceeds the custodial staffing benchmark by 19.9 FTEs.

The following table provides a comparison of the District's custodial staffing to industry benchmarks.

### Custodial Staffing

Custodial FTEs	297.5
Square Footage Cleaned	8,188,323
NCES Level 3 Cleaning Benchmark <sup>1</sup> - Median Square Footage per FTE	29,500
Benchmarked Staffing Need	277.6
<b>Custodial FTEs Above/(Below) Benchmark</b>	<b>19.9</b>

Source: CMSD and NCES

<sup>1</sup> According to NCES, Level 3 cleaning is the norm for most school facilities. It is acceptable to most stakeholders and does not pose any health issues.

Using the NCES benchmark, CMSD needs 277.6 FTEs to fully clean all of its approximately 8.1 million maintained square feet. The District exceeds the benchmark by 19.9 FTEs and could reduce custodial staffing.

### Conclusion

The District's custodial staffing exceeds industry benchmarks by 19.9 FTEs when considering all square footage maintained. To achieve savings, the District could reduce 20.0 FTEs which would result in average annual savings of approximately \$1.0 million, beginning in FY 2027.

## Recommendation 7: Align Facilities Non-Regular Labor Expenditures with Peer Average

To achieve cost savings, the District should align facilities non-regular labor as a percent of total salaries and wages with that of the peers.

### Impact

Aligning facilities non-regular labor expenditures to the primary peer average, particularly overtime labor, would result in savings. However, due to the expiration date of the District's facilities CBAs, and the current and future changes related to the District's building configurations and long-term facilities planning, we did not calculate a financial impact for this recommendation, as the savings realized are highly dependent upon these factors.

### Background

CMSD has employees who are responsible for the maintenance and cleaning of the District's facilities. These individuals receive wages and benefits that are defined within the CBAs associated with their position. At times it may be necessary for additional temporary labor to be hired, or for regular staff to receive overtime or supplemental pay for additional work.

### Methodology

We obtained the District's CBAs for facilities staff to review provisions governing non-regular labor use, specifically overtime. We also interviewed District officials to understand how non-regular labor is used and monitored. We reviewed the District's facilities salaries and wages and compared it to primary peer districts. Within this data, wages are broken down into regular and non-regular hours. Non-regular hours include overtime, supplemental, and temporary labor. We compared the level of non-regular wages, particularly overtime wages, to the primary peer districts.<sup>45</sup> We reviewed the level of total non-regular wages and overtime wages as a percent of total salaries and wages to determine the extent to which the District could reduce expenditures in this area.

### Analysis

According to the District, some mandatory overtime is required for custodial staff, particularly during winter months. This overtime is used for duties such as ensuring building HVAC systems are working. The District's CBAs for custodial staff specify times during which staff may be required to work overtime. For example, custodians may be required to work beyond regular working hours when a contractor or tradesperson is in a building, or may be called in for services needed outside of regular working hours. The District also currently uses some temporary labor

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<sup>45</sup> Our analysis excluded facilities safety and security expenditures.

for vacant ESS positions which are staffed through a temporary employment agency, and fills temporary trades positions for summer work. In addition to custodial and ESS employees, the District has several skilled tradespeople such as plumbers, electricians, and carpenters, that perform duties throughout CMSD and may require overtime. These individuals often must work during the summer months in order to avoid interrupting the school day. According to the District, there is a process for monitoring overtime, which we reviewed and found sufficient. The Division of Operations, which oversees facilities, works with the Division of Finance to determine a budget for overtime, and overtime is tracked via accounting software.

CMSD spent approximately \$4.93 million on facilities non-regular salaries and wages in FY 2024, which accounted for 21.2 percent of total facilities salaries and wages. Of that total, approximately \$4.91 million were overtime wages. The District's non-regular labor expenditures as a percent of total salaries and wages were 11.7 percent higher than the primary peer average of 9.4 percent. CMSD exceeded the peer average for non-regular salaries and wages by \$2.7 million, or 122.5 percent. For overtime expenditures, CMSD exceeded the peer average by \$3.2 million, or 196.5 percent.

The District's non-regular labor expenditures decreased from FY 2023 to FY 2024, as did non-regular labor as a percent of total salaries and wages. During the course of the audit, in May 2025, CMSD provided FY 2025 year-to-date non-regular labor expenditures, which were lower than FY 2024 expenditures.

The District could take steps to reduce facilities non-regular labor expenditures. In particular, CMSD officials could closely monitor the use of overtime by regular employees in order to identify trends that could be addressed. If the District's non-regular labor as a percent of total salaries and wages in FY 2024 had been in line with the peer average of 9.4 percent, the District would have saved approximately \$2.7 million.

## Conclusion

CMSD's facilities non-regular salaries and wages as a percent of total salaries and wages are higher than the primary peer average on both a percentage basis and actual dollar amount. To achieve cost savings, the District should align non-regular labor as a percent of total salaries and wages with that of the peers.

# Transportation

Transportation of students is a critical function for school districts. Ensuring that busing services are provided in a safe and efficient manner is important for both the well-being of students and the fiscal health of the school district. We examined CMSD's fleet cycling practices, preventative maintenance practices, and T-1<sup>46</sup> reporting policies and procedures in comparison to industry standards and best practices to determine whether there were any areas for improvement.

CMSD has a large transportation department that includes two bus depots and an administrative office. Transportation department staff consists of an executive director, director, assistant depot managers, maintenance manager, communication manager, routing manager, routing specialists, and office assistants. The District also employs mechanics who work at the bus depots and are responsible for maintenance and repairs for transportation department vehicles. The mechanics may also work on vehicles used by other departments.

CMSD has a fleet of approximately 427 vehicles, including 301 buses and 126 non-bus vehicles.<sup>47</sup> CMSD's transportation department is responsible for all 301 buses, as well as 11 non-bus vehicles. Several departments across the District also have non-bus vehicles to help meet department-specific needs:

- Career Technical Education (7 vehicles);
- Distribution and Logistics (4 vehicles);
- Facilities (48 vehicles);
- Food Service (9 vehicles); and,
- Safety and Security (47 vehicles).<sup>48</sup>

These non-bus vehicles generally are maintained and managed by the departments which use them rather than the transportation department.

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<sup>46</sup> T-1 reports are submitted annually to certify to ODEW the actual number of students transported, and the total daily miles traveled. The data is used for calculations of the pupil transportation payment pursuant to ORC § 3317.0212.

<sup>47</sup> At the time of analysis, one of these buses was no longer in use.

<sup>48</sup> During the course of the audit, the safety and security department reduced its non-bus fleet.

## Recommendation 8: Centralize Fleet Management Operations

CMSD is currently managing its fleet operations across several different departments. As a result, the District does not have thorough records on maintenance and operating cost for the entire fleet, and does not have the data necessary to make informed vehicle replacement decisions or to understand lifecycle costing for all vehicles. CMSD should centralize fleet management operations and use the District's in-house mechanics in the transportation department when possible, and use maintenance software to conduct, manage, capture, and track preventative maintenance, repairs, replacement, and other operating costs associated with each bus and non-bus vehicle.

### Impact

A fleet management program is the set of plans, policies, procedures, and personnel that is responsible for managing vehicle procurement, maintenance and repairs, budgeting, and monitoring. High performing fleet management programs maximize efficiency by keeping low-cost vehicles on the road longer and replacing high-cost vehicles when the cost of ownership exceeds that of new assets. Centralizing fleet management operations will allow the District to keep comprehensive and consistent records on maintenance and operating costs of all buses and non-bus vehicles. This will also allow the District to make better informed vehicle replacement decisions and will provide the necessary foundation to transition to a lifecycle costing approach to fleet management.

### Background

Mechanics employed by the transportation department maintain the department's buses and non-bus vehicles, as well as other vehicles at the District. However, other departments may outsource maintenance and repairs due to timing, convenience, or warranties.

### Methodology

We interviewed District officials to obtain an understanding of their current fleet management practices, including preventative maintenance across departments. Since preventative maintenance is a significant aspect of fleet management, we determined the District's current technician to vehicle ratio. Lastly, primary peers, which have similarly sized transportation operations, were surveyed to determine their fleet management and preventative maintenance practices.

### Analysis

CMSD's fleet management operations are not centralized or organized in such a way that allows oversight of the District's entire fleet and associated operational data. While the District's transportation department has preventative maintenance practices in place consistent with best

practices, the other departments utilizing fleet do not (see [Recommendation 10](#)). Further, the transportation department conducts most maintenance and repairs in-house while other departments typically outsource.

Additionally, not all of CMSD's fleet data is centrally stored. The transportation department utilizes software and maintains records on transportation department vehicles, as well as basic records on non-bus vehicles in other departments, but does not have authority over all District vehicles. As such, fleet data is not centrally managed or retained by the same software. If fleet maintenance data was centrally stored, this may help inform fleet cycling and replacements across departments (see [Recommendation 9](#)).

Our analysis of the primary peers' fleet management operations found that all of the primary peers utilize a single department to centrally manage fleet operations and oversee all vehicles they own.

To determine if the District has the potential capacity to perform all maintenance and repairs in-house, we calculated a technician to vehicle ratio for the District's mechanics and entire fleet. Since CMSD employs 18.0 FTE mechanics and has 427 vehicles, the District's current ratio for the entire fleet is 1 mechanic for every 23.72 vehicles. According to Government Fleet (2011), a conservative ratio is 1 technician for every 30 school buses. While noting that this ratio is specific to buses, if it were applied to the entire fleet CMSD would need approximately 14 mechanics to maintain all 427 vehicles. Different vehicles require different maintenance and repairs, which may impact this ratio.

Since CMSD does not have a centralized fleet management operation and departments are not required to utilize in-house mechanics or software to capture, manage, and track fleet costs and data associated with each vehicle, the District does not have data for its entire fleet and may not have insight into the condition of and the cost of operating the totality of its fleet. Without comprehensive fleet management and data, it is difficult to determine if maintenance is occurring at optimal intervals and if the District is getting the most efficient and effective use of its vehicles. This may increase the District's risk of overspending and inefficiencies related to preventative maintenance across the various departments with fleet.

## Conclusion

CMSD should centralize its fleet operations to guide the consolidation of fleet management and oversight. The District should develop and implement a centralized fleet management program and utilize its preventative maintenance software for the entire fleet. When implementing this, the District should consider the initial and ongoing capital investment necessary for centralizing operations, as well as any additional operational costs, and necessary personnel.



## Recommendation 9: Develop and Implement a Comprehensive Fleet Cycling Program

CMSD does not have a formal policy regarding optimal fleet cycling. The absence of a comprehensive fleet replacement program can lead to maintaining vehicles that have outlived their useful lives, resulting in excessive maintenance and repair costs. The District should formalize a comprehensive fleet cycling program that is tied to measurable benchmarks and is applied to all District departments with vehicles. This information could be used to inform the District's capital plan as discussed in [Recommendation 1](#).

### Impact

The vehicles owned and operated by an organization represent both a significant asset and source of expenditures. A comprehensive fleet cycling plan may allow the District to optimize the useful life of vehicles while also planning for the capital outlay of routine vehicle replacement. A comprehensive fleet cycling plan could reduce inefficient operations and reduce costs to maintaining a fleet that is aged and too large for organizational needs.

### Background

Fleet cycling refers to the practice of replacing vehicles on a routine basis, or cycle. Lifecycle management of fleet is an important aspect of operations. This process accounts for an item's total operating costs and takes into account more than just the initial price of the vehicle. The additional factors, including maintenance and repairs, provide a more accurate understanding of the true cost of ownership. Optimizing when vehicles are replaced is a critical component of a comprehensive fleet cycling program and can reduce the number of costly repairs and maintenance as a vehicle ages.

According to the American Public Works Association (APWA), an organization that supports those that maintain public works and infrastructure, the Economic Theory of Vehicle Replacement is the concept that evaluates the point at which it is no longer economically practical to retain a vehicle. In short, as a vehicle increases in age, the average operating costs of the vehicle will generally increase while the value of the vehicle and its capital costs decrease, creating a total cost curve. The optimal time to replace a vehicle is during that window of time before the total cost curve begins to rise.

In addition to identifying the appropriate point in time when a vehicle should be replaced, a comprehensive fleet cycling program takes into account other factors that allow an organization to make informed decisions that best meet its needs and available resources.

### Methodology

We interviewed District officials to determine the District's fleet cycling policies, processes, and practices. These practices were compared to industry standards.

## Analysis

CMSD does not have a comprehensive fleet cycling plan for all vehicles. The District developed an informal bus replacement plan in 2021, but due to the District's financial condition and unavailable funding, the plan is no longer used.

### *Fleet Cycling*

The District's transportation department, which oversees all 300 buses and a small portion of the non-bus fleet, has basic records for all vehicles, including those used by other departments. These records include type, age, and mileage of all vehicles. However, since the District does not have centralized fleet management operations (see [Recommendation 8](#)), fleet cycling methods may vary across departments.

Under current operations, implementing a fleet cycling plan would require each department to submit data and develop individualized fleet cycling practices. Further, each type of vehicle will have different maintenance and replacement requirements. District officials also noted that vehicle repairs and replacements come out of the individual departments' budgets and require quotes and approval. Without a replacement plan or centralized operations, the District may not cycle its fleet in the most efficient way.

A comprehensive fleet cycling program is multifaceted and considers a variety of factors in determining when a vehicle should be replaced. According to the APWA, a comprehensive fleet replacement program is important for all public entities, and without such a program, managers may be unable to identify when to replace vehicles.<sup>49</sup> According to the APWA, a comprehensive replacement program should include the following elements:

- Determining replacement criteria;
- Developing budgets and planning appropriate financing;
- Selecting units to be replaced and optimum disposal methods; and,
- Specifying and purchasing replacements.

### *Bus Replacement*

In *School Bus Replacement Considerations* (NASDPTS, 2002), the National Association of State Directors of Pupil Transportation recommends that the timely replacement of school buses should be a planned process. While available funding is a key consideration for the replacement of school buses, there are two other major factors which should be considered:

- First, the need to keep up with federal standards for the safety, fuel efficiency, and exhaust emission requirements; and,

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<sup>49</sup> American Public Works Association, *Planned Fleet Replacement, 2<sup>nd</sup> Edition* (2021)

- Second, the operating and maintenance expenses on a school bus, or group of school buses.

While the rule of thumb for bus replacement is between 12 and 15 years of age, reviewing maintenance costs for each bus may identify buses that should be replaced sooner or kept in service longer. The District's 2021 informal bus replacement plan does not align with best practices established by NASDPTS. The informal plan is not currently used, does not identify a funding source, does not have a cost-benefit analysis to identify the economic break-even point between purchasing new buses and maintaining older buses, and does not consider the environmental conditions of bus storage.

Of CMSD's 300 assigned and spare buses, 220 were purchased in 2015 and 80 were purchased in 2023. None of the buses in use currently meet the replacement criteria. However, the 220 buses purchased in 2015, or 73 percent of the buses, are more than 9 years old and will be due for replacement per the criteria by 2030.

### *Non-Bus Replacement*

Of CMSD's 126 non-bus vehicles, 19 vehicles, or 15.1 percent, are at least 15 years of age or older, and 71 vehicles, or 53.6 percent, are at least 10 years of age or older. The District purchased 29 new vehicles in 2023. The Safety and Security department has the most vehicles over 10 years of age.

With accurate and thorough records on the operating and maintenance costs of all vehicles in a fleet, a district will have the data necessary to understand when to make replacement decisions.

## **Conclusion**

The District may not be cycling its fleet at optimal intervals, and when replacements are necessary, large portions of the fleet, including buses and non-bus vehicles, will need to be replaced at the same time. Without proper planning, cycling intervals, and available funding sources, these replacements may become costly to the District.

CMSD should develop and implement a comprehensive fleet cycling program for its buses and non-bus vehicles. With a comprehensive fleet cycling program, as well as accurate and thorough record keeping on all operating and maintenance costs for all vehicles, the District will have the data necessary to understand the lifecycle costing of any given vehicle and when to make replacement decisions.

## Issue for Further Study: Consider Fleet Size

As the District formalizes a fleet cycling plan, they should consider the size of their bus and non-bus fleets and determine the appropriate number of vehicles needed given the current state of transportation. At the time of analysis, CMSD had 300 buses. According to the District, the goal is to maintain approximately 180 bus routes and drivers to avoid costly transportation contracts. During the course of the audit, CMSD reduced the bus fleet by 50 buses via auction, leaving 250 total buses in the fleet. Since the District will ultimately only be operating with approximately 180 buses, this still leaves 70 spare buses. CMSD may be maintaining buses in excess of what is necessary for student transportation.

In addition to the bus fleet, at the time of the analysis there were approximately 126 other non-bus vehicles used by the various departments. Of these vehicles, 55 or 43.7 percent, are less than 10 years old, while 71, or 56.3 percent, are 10 years and older. Further, 19 vehicles, or 15.1 percent, are 15 years and older. The types of vehicles range from pick-up trucks to food delivery vans to Ford Chargers with specialized safety and security equipment. The District should consider the appropriateness of the non-bus fleet as it centralizes the management of fleet operations and maintenance. The District should also consider fleet needs as it reduces its building footprint (see [Recommendation 5](#)).

## Recommendation 10: Implement a Preventative Maintenance Plan for Entire Fleet

### Impact

Implementing a preventative maintenance plan for the District's entire fleet will ensure thorough records are kept and maintenance is performed at proper intervals. This will help improve the lifespan of the District's vehicles and allow the District to identify when replacements are needed based on maintenance and repair costs.

### Methodology

We interviewed District officials on preventative maintenance planning and practices for transportation assets. We surveyed each of the District's departments that operate vehicles to determine the fleet data they maintain. Lastly, we compared the District's preventative maintenance practices to best practices established by APWA.

### Analysis

The District's transportation department schedules preventative maintenance for its buses and 11 non-bus vehicles every 5,000 miles, and maintenance is performed in-house. According to District officials, when mechanics are unable to do repairs, the work is outsourced. In addition, newer vehicles that are still under warranty are serviced at the dealer where they were purchased.

CMSD has a preventative maintenance plan for its transportation department, but does not have a comprehensive preventative maintenance plan that encompasses the entire fleet. At the time of analysis, the safety and security department was developing a preventative maintenance plan.

The *Public Works Management Practices Manual* (APWA, 2014) recommends that entities have a preventative maintenance schedule and program for all equipment. According to the APWA, a preventative maintenance program should address the type and duty cycle of equipment, as well as provide for routine inspection and maintenance of the fleet to meet the life expectancy.

Planning preventative maintenance activities include:

- Definition of work to be performed;
- Diagnosis of work to be performed prior to scheduling;
- Estimate of labor hours, materials, shop space, and time; and,
- Documentation to support maintenance action.

Also, according to the APWA, "Preventative maintenance schedules are developed for advanced scheduling of work, to provide a system to call in units from operations areas, order parts, and plan for breakdowns and emergencies. The frequency of preventative maintenance is identified

by distance traveled, hours or time based on past usage, the environment in which the vehicle is used, and the manufacturers' recommended maintenance intervals."

CMSD's transportation department has a preventative maintenance program that meets all elements of the APWA best practices, with the exception of estimating labor hours. The transportation department uses maintenance software to maintain thorough records, as well as to manage preventative maintenance and repairs for the buses and non-bus vehicles it oversees.

The other departments that operate portions of the District's non-bus fleet do not currently have preventative maintenance plans or practices that correspond to all APWA best practices. In general, the departments do not track all necessary data to ensure preventative maintenance is occurring at optimal intervals. Thorough records of the non-bus fleet's preventative maintenance, repair costs, fuel, and labor hours are not fully maintained across departments or within the District's preventative maintenance software.

## **Conclusion**

CMSD does not have a comprehensive preventative maintenance plan that encompasses the District's entire fleet. To ensure that preventative maintenance is performed at optimal intervals for all vehicles in all departments, the District should develop a plan in accordance with APWA best practices. The plan should include a preventative maintenance program and schedule that requires thorough record keeping and assists the District in identifying when replacements are needed based on maintenance and repair costs.

## Recommendation 11: Develop Formal Internal Policies and Procedures for T-Reporting

To ensure proper funding, as well as compliance with ORC, OAC, and ODEW guidelines, CMSD should develop formal internal policies and procedures for T-Reporting.

### Impact

Accurate reporting on school district transportation is not only required but is necessary to ensure proper funding. Providing correct ridership and mileage on the T-1 Report allows for an accurate calculation of state pupil transportation payments and funding.

### Background

In accordance with ORC § 3317.0212 and OAC § 3301-83-01, school districts in Ohio are required to submit annual T-Reports to ODEW. Districts are required to complete the T-1 Report by recording the average number of pupils transported to school as well as the average daily miles traveled for pupil transportation, excluding non-routine and extracurricular miles, during the first full week of October.

According to ODEW, “Students shall only be counted once for AM or PM ridership per day regardless of how many vehicles they ride. You will complete a morning count and an afternoon count and use the greater of the average transported. Students who are not present on the bus may not be included in the counts.”

### Methodology

Previous financial audits identified errors in the District’s T-1 Reporting process, specifically related to how the District records PM ridership. While CMSD did record PM ridership, ridership was not calculated correctly for submission on the T-1 Report. We obtained and reviewed the District’s October 2024 count sheets and compared them to the T-1 Report. Due to the number of buses required to transport the District’s large student population, we selected a sample of 20 buses to analyze the District’s count sheets. We selected 10 buses from each of the District’s bus depots. We also met with CMSD officials to discuss the District’s transportation practices for conducting count week and reporting the results of the T-1 Report.

### Analysis

In FY 2025, CMSD transported approximately 25,000 students to school. High school students are primarily transported via the Greater Cleveland Regional Transit Authority (GCRTA). CMSD has a contract with GCRTA that provides students with passes to ride. Special education students who are not transported with regular riders, and students who are protected under the McKinney-Vento Homeless Assistance Act are transported via contracted buses and vans. The remainder of students are transported on the District’s buses. CMSD has 300 buses, and 128 are

assigned to routes according to the T-1 Report. The District uses a three-tier routing system to transport students.

During the October 2024 count week, the District's bus drivers completed count sheets. The Executive Transportation Director, along with transportation department staff, then compiled the results, verified the accuracy of the data, and submitted the results to ODEW via the T-1 Report. Our sample review and comparison of the October count sheets, and the T-1 Report, submitted by the District, found that CMSD may have overreported riders by 30 students, or 3.0 percent, and may have underreported miles by 146 miles, or approximately 8.7 percent.

For ridership, the District calculated the higher of the AM or PM riders for the week for each tier. The District then added each tier's peak ridership together and divided that by the number of days the associated bus operated that week to calculate an average daily ridership for the T-1 Report. However, according to ODEW, the District completed this calculation incorrectly, and said, "When presenting and explaining the reporting process, we use the whole AM average (**not per tier**) and the whole PM average (**not per tier**). For instance, if a district runs three tiers in the AM and PM, they should use the average of all three tiers per day for both the AM and PM. The district would then report the higher of the AM or PM ridership."

We were unable to calculate mileage for all 20 buses in our sample. In some cases, there were missing data points. In addition, some count sheets indicated that buses were subbed in and out for AM and PM routes, so mileage was unable to be calculated since it was spread across multiple odometers. While the District's method for calculating mileage was correct, the output of the mileage calculations was not always accurate. The District also has GPS software and routing software which could assist in mileage tracking. In FY 2025, CMSD was funded on a per-mile basis.

Based on a sample of 20 buses, CMSD is not accurately calculating ridership and may not have accurately reported mileage on the T-1 Report. ODEW provides resources that districts can use to ensure the accuracy of the T-1 Reports. These resources include trainings, instructional documents, sample count sheets, and individualized support.

## Conclusion

Although all ridership was recorded and mileage was calculated correctly, CMSD has reported inaccurate data on the October 2024 T-1 Report. Through proper adherence to ODEW guidance, and utilization of resources, these errors can be mitigated. To ensure that the District is receiving accurate state pupil transportation payments, as well as remaining in compliance with ORC, OAC, and ODEW guidelines, CMSD should develop formal policies and procedures for T-1 Reporting.

*During the course of the audit, the District used the services of a third-party consultant group to assist in the preparation of the T1 and T2 reports and to review internal processes related to this activity.*



## Client Response Letter

Audit standards and AOS policy allow clients to provide a written response to an audit. The letter on the following page is the District's official statement in regards to this performance audit. Throughout the audit process, staff met with District officials to ensure substantial agreement on the factual information presented in the report. When the District disagreed with information contained in the report, and provided supporting documentation, revisions were made to the audit report.



**KEVIN STOCKDALE**  
Finance

October 31, 2025

Keith Faber, Auditor of State  
Nicole Smith, Director, Ohio Performance Team  
Ohio Auditor of State

Following the Ohio Department of Education and Workforce's placing the Cleveland Metropolitan School District (the District) in Fiscal Precaution in December 2023, the Auditor of State offered technical assistance analyzing District finances and operations through the Ohio Performance Team. Given the financial challenges facing the District, we accepted the technical assistance.

Since then, we have made substantial progress toward improving financial sustainability, as reflected in the conclusion of state fiscal oversight with the May 2024 Five-Year Forecast. This was made possible due to the implementation of a Board-approved Deficit Reduction Plan, which relied upon substantial reductions to central office-directed spending. The Cleveland community showed ongoing support for the District in November 2024 when it passed a first-ever combined operating and bond levy with 67% of votes.

Further cost savings measures, such as consolidating the school calendar and updating the school budget formula, were implemented this school year. The Board directed the District to accomplish at least \$5 million in additional savings this year and \$35 million annually beginning next year. These strategies improved our available cash balance at the end of fiscal year 2028 by \$518 million.

We appreciate the thoughtful analysis by the Ohio Performance Team. During November we will present to our Board Building Brighter Futures, a comprehensive strategy to 1) improve student experience and outcomes and 2) improve financial sustainability. Some of the recommendations in the Performance Audit are addressed by Building Brighter Futures. The other recommendations will be considered through our annual budget process.

Thank you once again for your partnership as we work to improve our financial outlook.

A handwritten signature in blue ink that reads 'Kevin Stockdale'.

Kevin Stockdale

**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.

# Appendix A: Purpose, Methodology, Scope, and Objectives of the Audit

## Performance Audit Purpose and Overview

Performance audits provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Generally accepted government auditing standards (GAGAS) require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Audit Scope and Objectives

In order to provide the District with appropriate, data driven, recommendations, the following questions were assessed within each of the agreed upon scope areas:

### Summary of Objectives and Conclusions

Objective	Recommendation
<b>Financial Management</b>	
Are the District's planning practices consistent with leading practices?	<b>R.1</b>
<b>Human Resources</b>	
Are the District's staffing levels appropriate in comparison to primary peers, state minimum standards, demand for services, and the District's financial condition?	<b>R.2</b>

Are the District's salaries and wages appropriate in comparison to local peers and the District's financial condition?	<b>R.3</b>
Are the District's insurance costs appropriate in comparison to other governmental entities within the local market and the District's financial condition?	<b>R.4</b>
<b>Facilities</b>	
Are the District's facilities staffing levels appropriate in comparison to leading practices, industry standards, and the District's financial condition?	<b>R.6</b>
Is the District's building utilization appropriate in comparison to leading practices, industry standards, and the District's financial condition?	<b>R.5</b>
Are the District's facilities non-regular labor expenditures appropriate in comparison to primary peers, leading practices, industry standards, and the District's financial condition?	<b>R.7</b>
<b>Transportation</b>	
Is the District's T-1 Report accurate, and did it result in the appropriate level of State transportation funding?	<b>R.11</b>
Are the District's Preventative Maintenance practices consistent with industry standards and appropriate based on the District's financial condition?	<b>R.8, R.10</b>
Are the District's bus replacement and fleet cycling practices consistent with industry standards and appropriate based on the District's financial condition?	<b>R.9</b>

Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to scope areas and objectives. The following internal control components and underlying principles were relevant to our audit objectives:<sup>50</sup>

- Control environment
  - We considered the District's control of its EMIS and payroll systems.
- Risk Assessment
  - We considered the District's activities to assess fraud risks.
- Information and Communication
  - We considered the District's use of quality information in relation to transportation data.

<sup>50</sup> We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G.

- Control Activities
  - We considered the District’s compliance with applicable laws and contracts.

Internal control deficiencies were not identified during the course of this audit.

## Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the areas of District’s operations included in the audit scope, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources, including:

- Peer Districts;
- Industry Standards;
- Leading Practices;
- Statutes; and
- Policies and Procedures.

In consultation with the District, two sets of peer groups were selected for comparisons contained in this report. A “Primary Peers” set was selected for general, District-wide comparisons. This peer set was selected from a pool of demographically similar districts with relatively lower per-pupil spending and similar academic performance. A “Local Peers” set was selected for a comparison of the general fund subsidy of extracurricular activities, compensation, benefits, and collective bargaining agreements, where applicable. This peer set was selected specifically to provide context for local labor market conditions. The table below shows the Ohio school districts included in these peer groups.

### Peer Group Districts

#### Primary Peers

- Akron City School District (Summit County)
- Cincinnati Public Schools (Hamilton County)
- Columbus City School District (Franklin County)
- Toledo City School District (Lucas County)

#### Local Peers

- Berea City School District (Cuyahoga County)
- Brooklyn City School District (Cuyahoga County)
- East Cleveland City School District (Cuyahoga County)
- Euclid City School District (Cuyahoga County)
- Garfield Heights City School District (Cuyahoga County)

- Maple Heights City School District (Cuyahoga County)
- Parma City School District (Cuyahoga County)
- Warrensville Heights City School District (Cuyahoga County)

Where reasonable and appropriate, peer districts were used for comparison. However, industry standards or leading practices were used in some operational areas for primary comparison. District policies and procedures as well as pertinent laws and regulations contained in the Ohio Administrative Code (OAC) and the Ohio Revised Code (ORC) were also assessed. Each recommendation in this report describes the specific methodology and criteria used to reach our conclusions.

## Appendix B: Financial Systems

In addition to the financial analyses previously presented throughout the report, we conducted additional review of the District's finances compared to peers. This information is provided to give a deeper understanding of the current financial condition of the District.

### October 2025 Forecast

The Board approved its October 2025 forecast which showed continued improvement in the overall financial condition of the District. A summary of the information contained in the forecast are shown in the table below. Although the CMSD officials continue to take steps to improve the District's financial condition, the District continues to project deficit spending in each year of the forecast period.

#### Financial Condition Overview (October 2025 Forecast)

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Total Revenue	\$709,767,484	\$714,623,294	\$720,219,925	\$723,156,323	\$725,504,903
Total Expenditures	\$743,403,535	\$743,944,954	\$765,179,438	\$785,405,210	\$806,879,693
<b>Results of Operations</b>	<b>(\$33,636,051)</b>	<b>(\$29,321,660)</b>	<b>(\$44,959,513)</b>	<b>(\$62,248,887)</b>	<b>(\$81,374,790)</b>
Beginning Cash Balance	\$136,682,041	\$103,045,990	\$73,724,330	\$28,764,817	(\$33,484,070)
<b>Ending Cash Balance</b>	<b>\$103,045,990</b>	<b>\$73,724,330</b>	<b>\$28,764,817</b>	<b>(\$33,484,070)</b>	<b>(\$114,858,860)</b>
Encumbrances	\$25,000,000	\$25,000,000	\$25,000,000	\$25,000,000	\$25,000,000
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$78,045,990</b>	<b>\$48,724,330</b>	<b>\$3,764,817</b>	<b>(\$58,484,070)</b>	<b>(\$139,858,860)</b>

Source: CMSD

Note: House Bill 96 of the 136<sup>th</sup> General Assembly (the biennial budget bill) contained changes to the school forecast which included shortening the length of the forecast period and altering the submission dates. These changes went into effect in FY 2026. Although only required to submit a forecast covering a four-year period, CMSD approved a five-year forecast in September 2025.

The October 2025 forecasts includes additional cost savings measures beyond what was contained in the May 2025 forecast. However, throughout the forecast period, the District continues to project deficit spending. While deficit spending may be acceptable over short periods of time, sustained deficit spending indicates the need for operational changes. The District's projected deficit spending, if not resolved, is projected to result in a deficit fund balance of nearly \$140 million, or approximately 19 percent of projected revenues, in FY 2030.

## District FY 2024 Financial Accounts

The table on the following page shows the Districts FY 2024 financial activities by fund. The District operated with 34 funds in FY 2024. Within this table, recorded receipts, or revenues, and expenditures are identified. In any given year, a particular fund may operate at a deficit or surplus. Further, operating at a deficit may not result in an actual fund deficit due to existing fund balances. By reviewing revenues and expenditures at the fund level, a district can have a more comprehensive understanding of its financial condition.



## FY 2024 All Funds Activity

Fund	Fund Name	Receipts	Expenditures
001	General	\$659,258,364.37	\$649,310,379.96
002	Debt Retirement	\$32,185,692.40	\$24,665,921.03
003	Permanent Improvement	\$4,293,831.49	\$10,335,034.35
006	Food Services	\$26,219,984.98	\$24,736,546.61
007	Special Trust	\$8,130,954.24	\$7,642,005.90
010	Classroom Facilities	\$22,133,703.91	\$25,089,323.82
018	Public School Support	\$264,122.93	\$240,710.64
019	Other Grants	\$0.00	\$0.00
023	Liability Self-Insurance	\$0.00	\$193,926.57
024	Employee Benefits Self-Insurance	\$144,406,478.97	\$131,718,741.20
034	Classroom Facilities Maintenance	\$2,341,801.11	\$2,025,281.65
036	Special Levy - Pass-Through (Special Revenue)	\$7,519,769.20	\$7,519,769.20
200	Student Managed Student Activity	\$449,720.98	\$410,437.52
300	District Managed Student Activity	\$199,968.75	\$243,073.53
401	Auxiliary Services (NPSS)	\$4,090,250.80	\$5,159,108.67
439	Public School Preschool	\$2,179,447.83	\$2,526,497.44
451	Data Communications for School Buildings	\$3,918.50	\$0.00
461	Career-Technical Education Enhancement	\$0.00	\$14,443.14
499	Miscellaneous State Grants	\$272,187.69	\$287,494.52
507	Elementary and Secondary School Emergency Relief (ESSER)	\$124,402,066.91	\$117,571,314.73
508	Governor's Emergency Education Relief (GEER)	\$1,054,523.23	\$302,989.00
512	School Maintenance and Operational Assistance (Impact Aid/SAFA)	\$273,089.00	\$35,350.92
516	IDEA, Part B Special Education, Assistance for All Children with Disabilities Ages 3-21	\$15,578,853.16	\$11,177,607.49
524	Career-Technical Education: Carl D. Perkins Career-Technical Education	\$1,504,300.88	\$1,475,602.82
536	Title I School Improvement A	\$2,639,447.56	\$2,368,766.83
537	Title I School Improvement Stimulus G	\$909,513.87	\$0.00
542	Nutrition Education and Training Program (A)	\$48,827.72	\$6,848.32
551	Title III - Language Instruction for English Learners and Immigrant Students	\$800,692.51	\$664,832.05
571	Refugee Children School Impact Act	\$184,986.45	\$258,806.47
572	Title I - Disadvantaged Children/Targeted Assistance	\$41,983,880.02	\$40,863,796.99
584	Student Support and Academic Enrichment Programs	\$5,454,957.67	\$6,083,974.75
587	Student Support and Academic Enrichment Programs	\$437,299.20	\$412,382.27
590	Improving Teacher Quality	\$2,955,082.64	\$2,955,616.51
599	Miscellaneous Federal Grants	\$6,131,644.13	\$10,015,658.39
<b>34</b>	<b>Total Funds</b>	<b>\$1,118,309,363.10</b>	<b>\$1,086,312,243.29</b>
<b>Count of Funds with Activity</b>		<b>31</b>	<b>31</b>

Source: CMSD

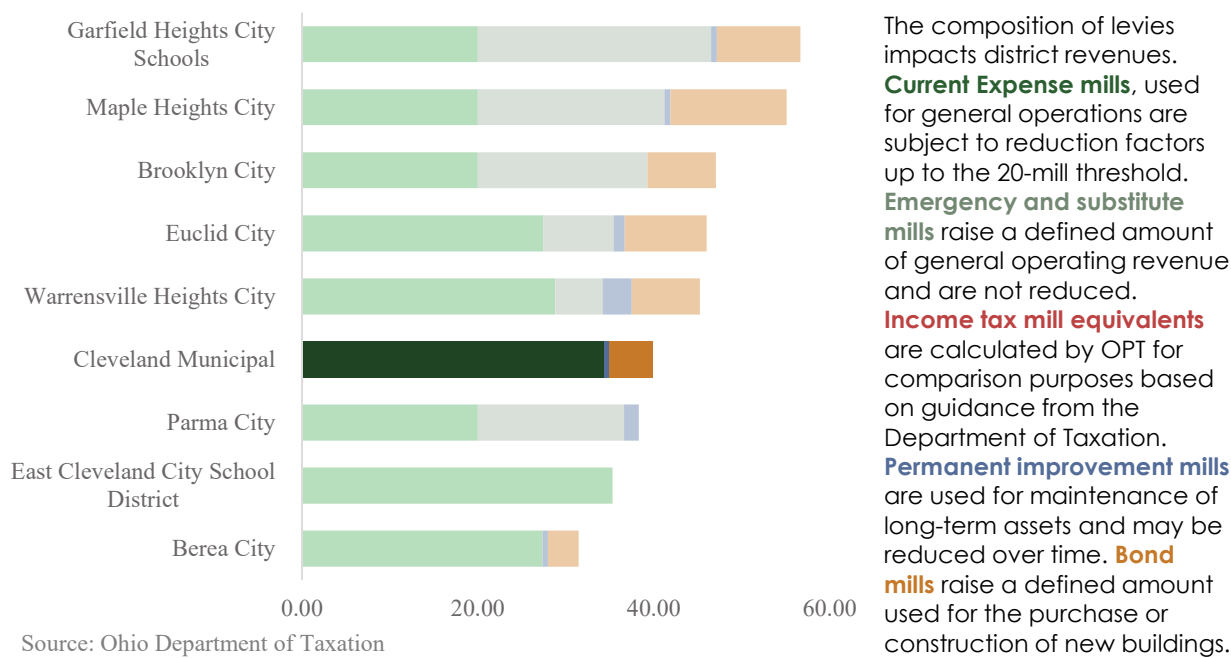
Note: Excludes advances

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Local Revenue Comparisons

Since the total millage rate can be rolled back as a result of reduction factors, we compared the total effective millage for CMSD to that of its local peers. This comparison is found in the chart below. The green portion of the bar represents the current expense millage rate, where four of the local peers are at the 20-mill floor. Because the District is not at the 20-mill floor, it will not see continued growth from current expense mills as property value increases.

2024 Millage and Millage Equivalents | Local Peers



The District’s effective tax rate is among the lowest in comparison to the local peer districts. In Tax Year 2023, one mill of property tax generated approximately \$185 in revenue per pupil, falling below the local peer average by approximately \$46, or 25 percent.

The following tables show the local tax effort (LTE) comparison between CMSD and the primary peer districts and the local peer districts. ODEW uses the Local Tax Effort Index as a measure of taxpayer support for the district in which they reside. This index, one of a number of possible measures for evaluating local effort, was initially developed by the Division of Tax Analysis within the Ohio Department of Taxation and is calculated in the context of the residents’ abilities to pay by determining the relative position of each school district in the state in terms of the portion of residents’ income devoted to supporting public education. This index uses median income data and provides context to better understand a community’s tax burden, not only compared to other districts, but also as a function of the residents’ ability to pay.

On this sliding scale, a value of 1.0 indicates the state average, a baseline against which all districts in the state are weighed. If a district has a local tax effort below 1.0, residents provide a smaller portion of their available income to public education whereas a value above 1.0 indicates the community pays a larger portion of their available income to public education compared to the state average. Districts are ranked from 1 to 606 with 1 being the highest level of effort and the 99<sup>th</sup> percentile and 606 being the lowest level of effort and the 1<sup>st</sup> percentile.

## 2024 Local Tax Effort Comparison | Primary Peers

District	LTE	Rank	Percentile
Akron City	1.3823	104	82.8%
Cleveland Municipal	1.0019	295	51.3%
Toledo City	0.9362	337	44.4%
Cincinnati Public Schools	0.9353	338	44.2%
Columbus City Schools District	0.8879	368	39.3%
<b>Primary Peer Average</b>	<b>1.0354</b>	<b>273</b>	<b>55.0%</b>

Source: ODEW

## 2024 Local Tax Effort Comparison | Local Peers

District	LTE	Rank	Percentile
East Cleveland City School District	2.0370	7	98.8%
Garfield Heights City Schools	1.5536	54	91.1%
Maple Heights City	1.5427	58	90.4%
Euclid City	1.4354	88	85.5%
Warrensville Heights City	1.3046	135	77.7%
Parma City	1.2287	172	71.6%
Brooklyn City	1.1615	204	66.3%
Cleveland Municipal	1.0019	295	51.3%
Berea City	0.9707	317	47.7%
<b>Local Peer Average</b>	<b>1.4043</b>	<b>98</b>	<b>83.8%</b>

Source: ODEW

# Appendix C: Human Resources

## Staffing Comparison Tables

The following tables illustrate the District's employee FTEs compared to calculated benchmark FTEs.

The enrollment benchmark FTEs represents the FTEs the District would need to align with the *primary peer average FTEs per-1,000 student ratio*. Normalizing data on a per-1,000 student basis, as seen in the calculation below, allows for a more precise comparison between districts when student counts differ. This primary comparison is shown in each of the following staffing comparison tables.

$$\text{Enrollment Benchmark FTEs} = \text{Peer Avg. FTE per 1,000 Students} * \left( \frac{\text{Client Enrollment}}{1,000} \right)$$

## Educational Staff Comparison

<b>Position</b>	<b>CMSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Curriculum Specialist	19.00	20.80	(1.80)
Counseling	43.00	46.84	(3.84)
Librarian/Media	22.00	23.59	(1.59)
Remedial Specialist	38.00	43.51	(5.51)
Tutor/Small Group Instructor	1.20	92.30	(91.10)
Full-time (Permanent) Substitute Teacher	0.00	2.50	(2.50)
Teacher Mentor/Evaluator	0.00	16.52	(16.52)
Teacher - Art Education K-8	49.00	64.68	(15.68)
Teacher - EL Instructional Program	0.00	50.13	(50.13)
Teacher - General Education K-12	1,701.96	1,581.90	120.06
Teacher - Gifted and Talented	18.00	29.96	(11.96)
Teacher - Physical Education K-8	74.00	70.08	3.92
Teacher - Music Education K-8	56.00	82.60	(26.60)
Teacher - Career-Technical Programs/Career Pathways	36.00	67.97	(31.97)
Other Professional-Educational	11.00	175.04	(164.04)
<b>Total</b>	<b>2,069.16</b>	<b>2,368.43</b>	<b>(299.27)</b>

Source: CMSD and ODEW

Note: Due to rounding, numbers in the columns may not add to the total.

## Support Staff Comparison

<b>Position</b>	<b>CMSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Audiologist	2.00	0.83	1.17
Dietician/Nutritionist	3.00	1.29	1.71
Psychologist	81.60	36.91	44.69
Publicity Relations	4.50	4.58	(0.08)
Registered Nursing	50.00	20.37	29.63
Social Work	5.00	22.36	(17.36)
Intern Psychologist	0.00	0.75	(0.75)
Planning/Research/Development/Evaluation/Analysis	17.00	34.37	(17.37)
Other Professional	58.88	24.78	34.10
Computer Operating	10.00	21.80	(11.80)
Practical Nursing	31.00	2.86	28.14
Computer Programming	15.00	22.99	(7.99)
Library Aide	0.00	27.57	(27.57)
Instructional Paraprofessional	291.98	325.93	(33.95)
Other Technical	1.00	16.92	(15.92)
Teaching Aide	91.99	136.47	(44.48)
Advisor	0.00	5.80	(5.80)
Coaching	1.00	0.05	0.95
Athletic Trainer	0.00	0.19	(0.19)
Other Extra/Intra-Curricular Activities	1.00	4.38	(3.38)
Attendance Officer	8.00	0.00	8.00
Monitoring	115.48	105.41	10.07
<b>Total</b>	<b>788.43</b>	<b>816.60</b>	<b>(28.17)</b>

Source: CMSD and ODEW

Note: Due to rounding, numbers in the columns may not add to the total.

## Office Support Staff Comparison

<b>Position</b>	<b>CMSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Administrative Assistant	11.60	6.99	4.61
Accounting	6.00	22.05	(16.05)
Bookkeeping (District)	10.00	29.79	(19.79)
Bookkeeping (Building)	10.68	3.96	6.72
Clerical (District)	42.00	118.57	(76.57)
Clerical (Building)	112.00	148.05	(36.05)
Messenger	0.00	1.91	(1.91)
Records Managing (District)	6.00	3.42	2.58
Records Managing (Building)	1.00	0.00	1.00
Telephone Operator (District)	2.00	0.00	2.00
Parent Coordinator	5.00	0.00	5.00
Family and Community Liaison	0.00	40.06	(40.06)
Other Office/Clerical (District)	18.00	5.52	12.48
Other Office/Clerical (Building)	9.00	0.42	8.58
<b>Total</b>	<b>233.28</b>	<b>380.74</b>	<b>(147.46)</b>

Source: CMSD and ODEW

## Operational Staff Comparison

<b>Position</b>	<b>CMSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Carpentering	5.00	9.18	(4.18)
Electrician	6.00	10.87	(4.87)
General Maintenance	29.00	52.44	(23.44)
Mechanic	18.00	14.32	3.68
Plumbing	8.00	9.35	(1.35)
Foreman	5.00	9.05	(4.05)
Other Crafts and Trades	7.00	22.43	(15.43)
Dispatching	0.00	8.62	(8.62)
Vehicle Operating (Other)	7.00	8.35	(1.35)
Vehicle Operating (Bus)	179.06	138.63	40.43
Other Operative	0.00	3.50	(3.50)
Custodian	314.00	279.97	34.03
Food Service	171.54	209.60	(38.06)
Groundskeeping	0.00	10.55	(10.55)
Other Service Worker/Laborer	1.00	4.06	(3.06)
<b>Total</b>	<b>750.60</b>	<b>790.92</b>	<b>(40.32)</b>

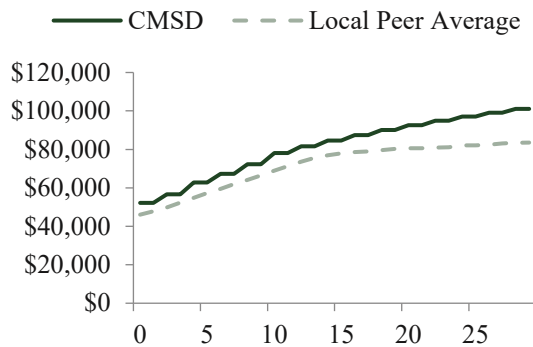
Source: CMSD and ODEW

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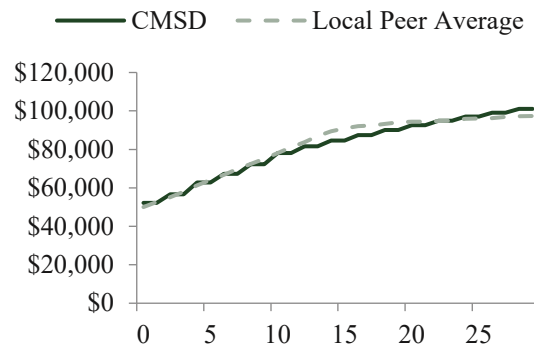
We also looked at annual salaries for all certificated employees and the hourly wage rates for various classified employee positions over the course of a career, as seen in the following charts.

## Certificated Career Compensation

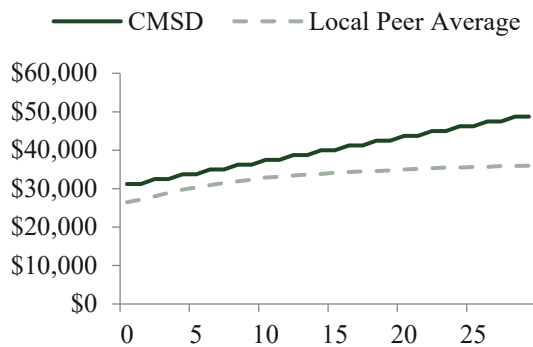
### Bachelors



### Master's



### Paraprofessional

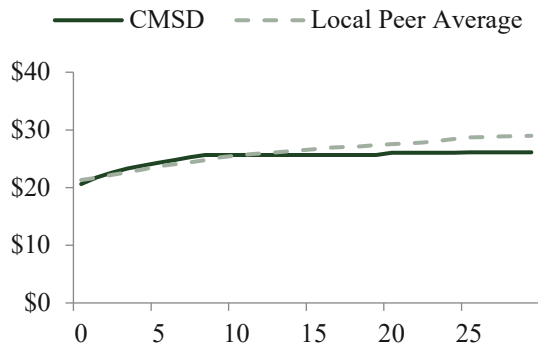


Source: CMSD, Local Peers, and SERB

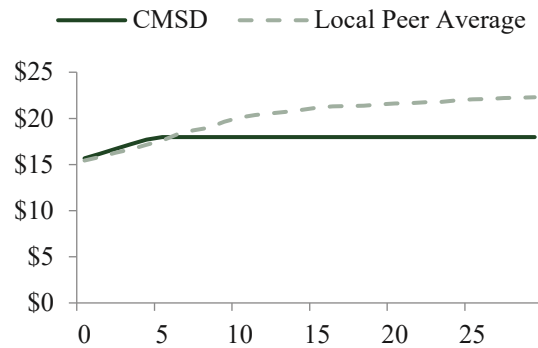


## Classified Career Compensation

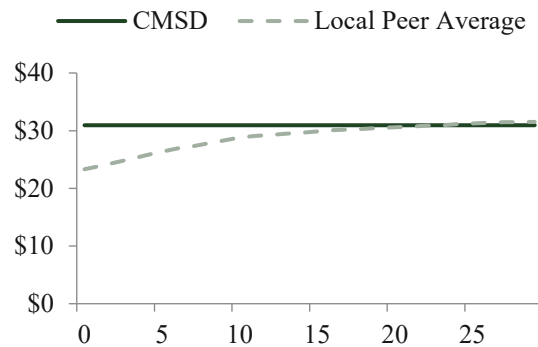
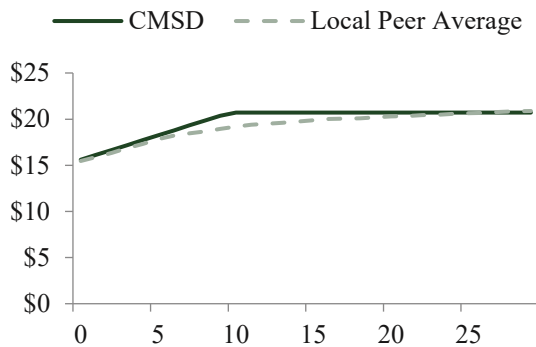
### Bus Drivers



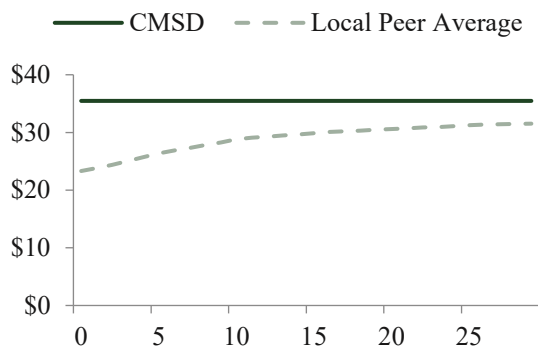
### Cafeteria Workers



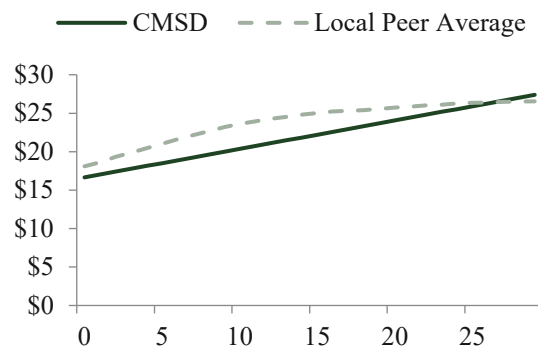
### ESS/Cleaner Min Tier 1 Custodians



### Max Tier 1 Custodians



### School Secretary



Source: CMSD, Local Peers, and SERB

# OHIO AUDITOR OF STATE KEITH FABER



**CLEVELAND MUNICIPAL SCHOOL DISTRICT**

**CUYAHOGA COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 11/6/2025**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
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