



CLEVELAND UNIVERSITY **HEIGHTS** CITY SCHOOL DISTRICT

Treasurer's Report

“3 Things”

Cuyahoga County Budget Commission

1/6/26

CH-UH Strategic Plan



Goal 5, Objective 3:

Inform and educate all stakeholders regarding District finances and school funding in Ohio.

#1 -Who is on the Cuyahoga County Budget Commission?

- **Core Members:** The commission is an Ohio-mandated body and typically consists of three county-level elected officials:
 - The **County Fiscal Officer** (who also serves as the Commission's Secretary).
 - The **County Executive**.
 - The **County Prosecuting Attorney** (who may recuse themselves, in which case a County Commissioner steps in).



Chris Ronayne, County
Executive



Michael Chambers, Fiscal
Officer



Michael O'Malley,
Prosecuting Attorney





#2-Responsibilities of the Commission

- **Property Tax Oversight:** The Commission oversees the allocation and distribution of over \$2.4 billion annually in property taxes to local entities, including school districts like the [Cleveland Heights-University Heights City School District](#).
- **Auditing annual tax budgets** of taxing authorities in Cuyahoga County
- **Certifying Funds:** They review the school district's financial reports and tax budgets (or waivers) to [prepare and approve Official and Amended Certificates](#). This certification confirms the total estimated revenue available for the district's annual expenditures.
- **Reviewing Levies:** The Commission verifies that all tax levies, whether inside or outside the 10-mill limitation, are correctly authorized and allocated before taxes are collected. This ensures the district can legally collect the taxes voters approved.



#3 - Impending Legislation Expanding Commission Authority

- ❑ **Focus on Carryovers and Tax Rates:** Recent Ohio legislation, such as proposals in House Bill (HB) 309, aims to significantly **strengthen the Commission's authority** to prevent spikes in unvoted tax increases and manage school district finances.
- ❑ **Mandatory Rate Reduction:** Proposed changes could explicitly require the County Budget Commission to reduce school district property tax millage if a district's unencumbered cash balance (or "carryover") exceeds a certain percentage of its prior year's expenses (e.g., [a proposed 30% or 40% cap](#)).
- ❑ **Goal of Taxpayer Relief:** Proponents of this legislation, like the sponsor of [HB 309](#), argue that it gives the Commission necessary power to act as the "ultimate taxpayer protection" by preventing districts from collecting excessive property tax revenue.



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Questions

<https://www.chuh.org/departments/finance/public-school-funding>