



CLEVELAND UNIVERSITY **HEIGHTS** CITY SCHOOL DISTRICT

Treasurer's Report
"3 Things"
Forecast, Budget & Appropriations
6/2/26

CH-UH Strategic Plan



Goal 5, Objective 3:

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



#1 – Defining the Trio: What Roles Do They Play?

Think of these three components as the "Vision," the "Blueprint," and the "Checkbook" of the school district.

- ❖ The Forecast (The Vision): This is a mandated, long-term planning tool. Under Ohio law ([ORC §5705.391](#)), public school districts must submit a Financial Forecast twice a year (by August 31 and February 28). It looks ahead at operational revenues and expenditures based on assumptions like local property tax shifts, state funding formulas, and enrollment trends.
- ❖ The Budget (The Blueprint): While the forecast looks far into the distance, the budget zooms in on the immediate upcoming fiscal year (July 1 to June 30). It estimates exactly how much revenue the district expects to collect (from state foundation aid, local levies, etc.) and outlines the district's spending goals across various categories.
- ❖ The Appropriations (The Checkbook): This is the formal, legally binding measure passed by the local Board of Education. While a budget says what you *intend* to do, the appropriations measure dictates the legal limit on what the district is *permitted to spend*. A district cannot cut a check or enter a contract unless the money has been formally appropriated to that specific fund.



#2-How They Interlock and Work Together

- ❖ The Forecast Guides the Budget: When the Superintendent and Treasurer build the annual budget, they look directly at the current Five-Year Forecast. If the forecast warns of a massive deficit in year three or four, the annual budget must be adjusted immediately to curb spending or plan for a local tax levy.
- ❖ The Budget Informs Appropriations: The budget serves as the practical backbone for the annual appropriations resolution. Treasurers use the budget's targeted numbers to allocate actual dollar spending limits into the system.
- ❖ The Reality Filters Back Up: Ohio law requires a "412 Certificate" ([ORC §5705.412](#)), which forces the Treasurer, Superintendent, and Board President to certify that the district has adequate revenue to maintain personnel and programs not just for the current year, but for the life of the forecast. If reality deviates from the budget, the forecast is updated, and the board must pass amended appropriations.

#3 -Key Differences at a Glance

Feature	Five-Year Forecast	Annual Budget	Appropriations Measure
Time Horizon	4 Years (3 years historical +Current Year + 3 Years Projected)	1 Fiscal Year	1 Fiscal Year (can be permanent or temporary)
Legal Status	Required filing with the State of Ohio	Internal management tool / Blueprint	Legally Binding Law passed by the Board
Flexibility	Dynamic; shifts based on economic assumptions	Flexible; serves as a strategic target	Rigid; requires formal board modifications to change
Core Purpose	To flag future financial health and structural deficits	To align resources with educational goals for the year	To authorize the legal expenditure of public funds





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Questions

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