CLEVELAND UNIVERSITY HEIGHTS
CITY SCHOOL DISTRICT

Treasurer's Report
"3 Things"
8/3/26

CH-UH Strategic Plan



Goal 5, Objective 3:

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



#1 - Property Tax Levies-Operating (Current Expense)

- **Purpose:** To fund the day-to-day expenses of the school district. This is the "current expenses" portion of the budget, covering things like teacher and staff salaries, classroom supplies, utilities, transportation, and curriculum materials.

- **Characteristics:** They are typically "fixed-rate levies," meaning they are expressed in mills.
  - One mill is equal to $1 of taxation for every $1,000 of a property's assessed value (which is 35% of its market value).

- **Duration:** Can be for a specified number of years or for a "continuing period of time."



#2 - Property Tax Levies-Emergency

- **Purpose:** To address a declared financial emergency or to prevent a deficit in the district's operating budget. (Fiscal Caution, Fiscal Watch, Fiscal Emergency, or impacted by a declared disaster)

- **Characteristics:** Unlike operating levies, emergency levies are "fixed-sum levies," meaning they generate a specific dollar amount each year. The millage rate required to achieve that dollar amount can fluctuate based on changes in property value. They cannot exceed a period of 5 years.



#3 - Property Tax Levies-Permanent Improvement

- **Purpose:** To fund improvements or repairs that have an expected useful life of five years or more.
  - ➢ This includes things like new roofs, HVAC systems, technology infrastructure, or facility renovations.

- **Characteristics:** These funds are explicitly restricted and cannot be used for daily operating expenses like salaries. They are a "fixed-rate levy" and are also expressed in mills.



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Questions

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