



RESOLUTION

ISSUE #4 | CINCINNATI PUBLIC SCHOOLS LEVY

PRESENTED BY	WCC Civic Engagement Committee Motion: The WCC Civic Engagement Committee recommends that the Board of Trustees endorse the Cincinnati Public Schools levy in the November 3, 2026, election.
BOARD APPROVAL	September 28, 2026

RESOLUTION

Resolved that Woman's City Club of Greater Cincinnati endorse the Cincinnati Public Schools levy appearing on the November 3, 2026, ballot, recognizing the demonstrated need to address funding gaps caused by major cuts in state and federal funding and the challenge of forecasting the amount of funding from these sources. Woman's City Club expects CPS to implement its 2026–2030 strategic plan, including its measures to improve academic achievement and reduce chronic absenteeism, and to report its progress to the public.

Issue:

The Cincinnati Public Schools (CPS) is asking voters to approve a new five-year property tax levy at 7 mills. If passed, the levy will generate \$332 million during the levy period.

Ballot Language:

Issue 4 PROPOSED TAX LEVY (ADDITIONAL) CINCINNATI CITY SCHOOL DISTRICT A majority affirmative vote is necessary for passage. An additional tax for the benefit of the Cincinnati City School District for the purpose of current expenses that the county auditor estimates will collect \$66,336,723 annually, at a rate not exceeding 7 mills for each \$1 of taxable value, which amounts to \$245 for each \$100,000 of the county auditor's market value, for 5 years, commencing in 2026, first due in calendar year 2027. The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$37,352,861, which is 6% of those expenditures.

Background: New funds for general operating costs were last secured in 2008, with a 7.89-mill levy that lasted five years.

1. CPS passed a [new-money levy in 2016](#), with the 7.93-mill, five-year property tax that raised about \$48 million each year for the district's Preschool Promise program and K-12 schools. Voters have twice renewed that levy (the

latest time last year), and no new money was included either time despite rising costs. As this was an emergency levy, under new law regulating property taxes, it can only be renewed as a fixed sum one time and cannot be based on increases in property values.

The “new money” in the proposed levy will replace significant revenue lost from state and federal sources. A new strategic plan will support its use. Without the new money, CPS will face a negative cash balance by 2029, if not before, despite cuts CPS has already made in the budget the last two years.

The Fair School Funding formula, enacted in 2021, has been the primary source for state funding of Ohio public school districts. The formula is a product of a bipartisan agreement to address the Ohio Supreme Court’s finding that existing state funding was unconstitutional. The formula considers the particular needs of each school district, such as the proportion of special needs students and students in poverty and how much districts can raise locally. The formula, as designed, is based on the actual cost of educating students equitably. The formula increased support annually with expected increases in costs. In 2025 the majority party of the Ohio General Assembly contended that the formula was unsustainable and could not continue. But in the end, it didn’t scrap the fund entirely for the current biennium, instead setting allocations back to the 2021–22 level, costing CPS \$22 million according to information presented by CPS staff and the Enquirer. CPS expects no increase in state funding going forward according to the plan and budget projections.

An additional source of the state’s funding for school districts is its property taxes. But new state laws cap all property tax increases at consumer price index inflation through each appraisal cycle. For CPS, it will ultimately amount to at least \$11 million per year in losses.

According to CPS-supplied information and the Internet, CPS has relied on about 10–14 percent (depending on the year) of its budget from federal programs, mainly from the **Every Student Succeeds Act (ESSA)** that replaced the original Elementary and Secondary Education Act of 1965 (with interim program name changes and focus). ESSA allots funds from Title I for districts with at least 40 percent low-income students and offers grants that support special needs children, both populations requiring additional services to thrive. School districts have also received grants to support immigrant children and English learners and teacher development. The stated goal of ESSA is to facilitate equal access to educational opportunities for all learners—to help level the playing field for public school students needing extra help to succeed or equity.

Federal funding for K-12 for 2026–27 is somewhat lower, but Congress rejected the Trump administration’s proposed cuts and voted to keep Title I and Special Education basically level. The Trump administration proposes significant cuts in ESSA next year (2027–28), according to Education Week. The proposal eliminates the training of teachers for English Learners. Also proposed are block grants so that states can combine programs and use authorized funding flexibility, potentially affecting how much individual districts receive and for what. The Federal budget for public education each year is a product of proposals from the Trump administration for funding cuts and Congressional response and negotiations, a process taking many months with an uncertain outcome. For now, CPS is assuming cuts at the federal level in support for immigrant children and families (\$0.5 million) and in other areas estimated as up to \$3 million.

Discussion:

- Ohio has reduced its funding for public education beginning this biennium. Voucher funding for private schools is now available for most families regardless of income, affecting money available for public schools and potentially the number of public school students. CPS must also address continuing cuts in federal funding although lawsuits and Congressional oversight committees may affect how much.
- To reduce expenses, CPS has completed cuts in staff funding and has reorganized its schools into corridors each with special schools, with the intention of reducing transportation costs. To avoid a negative cash balance and a possible state takeover in as few as three years, it's crucial for the district to secure new funds, according to the district's treasurer, Mike Gustin.
- Without the new money, CPS will likely be forced to continue more budget cuts, and ones that could affect students adversely: perhaps in a worse case scenario, for example, by trimming the number of teachers and aids, leading to increased class size (likely affecting children’s learning); by cutting transportation, likely reducing attendance; and cutting other school personnel, such as social workers who monitor attendance and provide counseling.
- CPS has completed its new strategic plan for 2026 through 2030. The plan outlines four priorities, implementation plans, and measures that include assessments of progress of both the plan and students. The

plan shows what CPS intends to accomplish with the adequate funding and how it will do so with an emphasis on equity, and a laser focus on improving student achievement as measured on state tests, and on other priorities.

- Good news: This year's state testing and report card raised CPS' overall score from 2.5 to 3 to meet state standards. The improvement score went from 2 to 4. College and career readiness improved. CPS can argue the levy money will help them continue the momentum, as well as to improve in the areas where measures fall short, such as academic achievement, third grade literacy, and five-year graduation rate.

Arguments for Endorsement

- Woman's City Club has historically supported public education and endorsed CPS levies.
- CPS has not asked voters for new money only for operating expenses since 2008. Without the new money, CPS will face a negative cash balance by 2029, if not before, despite cuts CPS has already made in the budget.
- The levy is necessary to make up for the cuts in state and federal funding. And CPS and other Ohio school districts have difficulty forecasting the amount of state and federal funding going forward.
- A new strategic plan committed to equity with ambitious goals and measures to improve student achievement and to prepare them for productive lives after high school.
- Students educated in area public schools like CPS—the largest school district—are part of the city's labor market. The quality of the education they receive affects the quality of these potential employees.

Arguments Against Endorsement

- The proposed levy represents a significant property-tax increase at a time when homeowners are already facing increased property values, inflation, and other tax pressures. Children's Services is also asking for a significant property-tax increase on the November ballot.
- Critics contend that improvement of students' state test scores continue to be inadequate despite a relatively high cost per student (the Enquirer).
- CPS should not need new money as the number of students enrolled in CPS is lower because of declining birthrates and students enrolling in private schools now that private school vouchers are available for most families.

We are not yet aware of organized opposition. Organized opposition may yet materialize, since the CPS school board only voted to put the levy on the November 3 ballot in August.

THEREFORE

NOW, THEREFORE, BE IT RESOLVED, that Woman's City Club of Greater Cincinnati endorse the Cincinnati Public Schools levy appearing on the November 3, 2026, ballot, recognizing the demonstrated need to address funding gaps caused by major cuts in state and federal funding and the challenge of forecasting the amount of funding from these sources. Woman's City Club expects CPS to implement its 2026-2030 strategic plan, including its measures to improve academic achievement and reduce chronic absenteeism, and to report its progress to the public