February 12, 2026

The Cuyahoga County Budget Commission
• Chris Ronayne, County Executive
• Michael Chambers, Fiscal Officer
• Michael O'Malley, Prosecuting Attorney
2079 East 9th Street
Cleveland, Ohio 44115

Dear Commissioners,

On behalf of taxpayers in Cuyahoga County, I respectfully request that the Commission exercise its statutory authority under House Bill 309 to reduce the County portion of the property-tax millage rates to pre-2024 revaluation levels.

The recent revaluation spikes raise a basic and unavoidable question: why does the county suddenly require substantially more money when it was adequately funded just a few years ago? Nothing material changed overnight in the level of services provided, yet tax obligations rose sharply. Through higher property tax bills and rent increases passed on to tenants, residents now face real financial strain and growing insecurity.

A few of the conversations I have had with residents illustrate this impact clearly. A retired couple can no longer afford $500 per month in property taxes on their modest bungalow and must move—something they never intended or wanted to do. A young couple living in an apartment has abandoned plans to purchase a starter home in North Olmsted because of the tax burden. An elderly woman in my city, whose husband is hospitalized, worries about how she will pay more than $7,000 in property taxes each year. A middle-aged couple in Old Brooklyn said, "We feel so defeated." In my own household, my spouse has expressed concern that if something were to happen to me, she could not manage a $7,400 annual tax bill.

These concerns are amplified by growing unease over county spending practices. A recent front-page *Plain Dealer* report on unmanageable overtime, including over 26 Sheriff's Department employees earning more than $175,000 annually. This is unfathomable and points to a breakdown in basic fiscal oversight. While operational demands can drive overtime, ballooned costs at this scale mean people are taking advantage of a poorly managed system. With a workforce exceeding 5,000 employees, this issue is unlikely to be isolated to a single department within the county. More troubling still, the approximately $27 million overtime problem cited in the article is modest compared with a far larger concern: the rapid expansion of total county spending.

From 2021 to 2024, annual county spending increased from $1.42 billion to $1.91 billion—an increase of $543 million, or more than 40 percent. Major spending increases include Legislative and Executive costs rising by $58 million (50 percent), Judicial spending increasing by $166 million (45 percent), Public Works by $45 million (187 percent), Health and Safety by $23 million (16 percent), Social Services by $87 million (19 percent), and Community Development by $126 million (172 percent). These are not normal increases. These increases represent a major, uncalled-for expansion of government. In 2021, the county reported a $135 million surplus; by 2024, it reported a $227 million deficit. This dramatic shift occurred without a clear public accounting of why such an expansion in spending was necessary or sustainable.

In this letter, I refer to the 2024 year-end numbers, as they are the most recent available to the public. None of the increased 2024 property revaluation-driven tax increase has been seen yet. Those began to be collected in 2025 and will appear in the 2025 financial statements, which have not yet been published. As you may gather, additional revenue is not needed. Instead, spending reductions are needed.

Another problem of equal magnitude is looming over our heads. The proposed county jail project illustrates the same pattern of weak fiscal oversight. Public statements by county officials indicate that, as recently as three years ago, the facility was expected to cost approximately $740 million, while current estimates now approach $1.2 billion—an increase of roughly $500 million. While some escalation may reasonably reflect inflation or revised requirements, the magnitude of this change raises legitimate questions about cost control and project management. Commitments of this size have real consequences for residents' ability to afford housing and remain in their homes.

Accordingly, I respectfully ask the Cuyahoga County Budget Commission to take the following actions within its lawful authority and public responsibility:

1. Exercise its statutory authority under House Bill 309 to reduce effective property-tax millage rates for the County portion of the property tax to pre-2024-revaluation levels.
2. Require a detailed accounting and justification for the county's rapid spending growth since 2021, including a clear explanation of how annual expenditures increased by more than $500 million in three years.
3. Reduce spending in all areas, including overtime, consulting contracts, community awards, and unnecessary personnel, to fit within 2024 Revenue levels.
4. Refrain from approving additional tax-dependent commitments until a comprehensive, independent financial review is completed, including a transparent reassessment of major capital projects—such as the proposed new jail—with the explicit goal of identifying materially lower-cost alternatives that protect taxpayers.

I respectfully suggest that action on these matters would do more than provide financial relief. A clear and meaningful rollback of effective millage rates would signal to residents that county leadership is listening, exercising restraint, and acting in good faith. Such action would strengthen public confidence and demonstrate a genuine commitment to aligning taxation and spending with actual service needs.

The purpose of this request is not to weaken public institutions or county services, but to ensure they remain strong, effective, and sustainable without breaking the backs—or the trust—of the people who pay for them. Taxpayers and government are not adversaries; we are in this together. That shared responsibility requires discipline, transparency, and a willingness to correct course when spending has outpaced need.

I recognize that the County Executive, County Council, and department leadership feel a strong responsibility to the more than 5,000 county employees who report for work each day. That responsibility is real and important. At the same time, the county has a duty to the approximately 1.24 million residents it serves—residents who fund these institutions and who are now asking that their ability to afford their homes and remain in the county receive equal consideration. Balancing those

obligations requires difficult choices and ensuring that taxpayers are not placed last when decisions about spending and taxation are made.

Respectfully,

Daniel Conway, CPA
Candidate for Ohio House District 15

	2021 Adjusted	2024	Increase	% Increase
Revenue	1,503,649,378	1,684,463,166	180,813,788	12%
Expenses				
Legislative and Executive	116,538,331	174,565,592	58,027,261	50%
Judicial	373,675,399	540,145,263	166,469,864	45%
Public Works	24,058,251	68,976,130	44,917,879	187%
Health and Safety	139,883,652	162,749,756	22,866,104	16%
Social Services	457,489,001	544,369,103	86,880,102	19%
Community Development	73,204,012	199,215,151	126,011,139	172%
Capital Outlay	37,634,110	44,400,785	6,766,675	18%
Intergovernmental	-	1,150,220	1,150,220	0%
Debt Service	145,575,094	176,169,885	30,594,791	21%
Total Expenses	1,368,057,850	1,911,741,885	543,684,035	40%
Excess (Deficit)**	135,591,528	(227,278,719)		

2021 Covid Adjustment

revenue 1.561 billion less 58 million pandemic funding(4% of income) equals 1.503 billion

expenses 1.425 billion less 58 million pandemic spending (4% of expenses) equals 1.368 billion