

# **Cuyahoga Falls City School District Written Plan**

## ***February 2025***

### **Introduction**

Cuyahoga Falls CSD Nov. 2024 five-year forecast submission projected a YR3 deficit of \$3,840,864. The district received a notification letter concerning the deficit and was required to submit a written plan sufficient to resolve it. This is the responsive required document consisting of this narrative and an accompanying workbook.

### **Approach & Additional Information**

The following outlines our plan to reduce spending within the Cuyahoga Falls City School District. Facing budgetary constraints, we have identified several areas where reductions can be made while minimizing the impact on student learning. Our plan includes:

1. Decrease in teaching staff through attrition and reduction in force
  - a. Over the course of the last two years, we were able to closely analyze our enrollment and eliminate elementary teaching positions while still having the ability to provide small classes. We will reduce 2-3 more teachers, but this will come at the expense of our open enrolled students.
2. Reduction in administrators and support staff
  - a. We are able to reduce a dean of students due to the decrease in enrollment at one of our elementary schools. We are also reducing a substitute principal who was hired to cover a school in which a principal was expected to be out for extended periods of time. We will not replace 2 secretaries. As a result, our current secretarial staff will report to more than one administrator.
3. Reduction in technology purchases for staff
  - a. We planned to provide our teachers with two devices that will help them teach effectively at our new campus, but this strategy will be revisited.
4. Delay in textbook adoptions.
  - a. We will prolong our 6-12 grade math adoption by renewing our current materials rather than adopting a new series.
5. Postpone necessary building repairs
  - a. We will delay fixing boiler systems in two of our elementary schools.
6. Eliminate the purchase of new buses and vans.
  - a. We will break our cycle of purchasing two buses and one van a year.

These measures represent difficult decisions, but we believe they are necessary to ensure the long-term financial stability of the district.

We understand the importance of providing a quality education for our students, and we have carefully considered the potential impacts of these reductions. We are committed to maximizing existing resources and exploring alternative funding opportunities to mitigate any negative effects. We will

continue to prioritize student learning and work diligently to maintain a positive and supportive learning environment within our schools.

### **Changes in Assumptions**

The following Changes in Assumptions, ranging approximately (\$480,714)-\$590,956 annually, will be included as adjustments to the November 2024 forecast, prior to implementation of plan items:

#### **Fiscal Year 2025**

1. **Line 1.010, 1.020, 1.050 – Tax Revenue:** \$25,497 increase in revenue due to valuation changes affecting FY25, with increases throughout the forecast period approximating \$51,000 each fiscal year.
2. **Line 1.035, 1.040 – State Revenue:** \$11,811 decrease in revenue due to updated FY25 counts, with decreases throughout the forecast period approximating \$28,000 to \$34,000.

#### **Fiscal Year 2026**

3. **Line 3.020 – Employee Benefits:** \$354,525 increase in costs due to updating forecast assumptions to reflect higher health premium rates in FY26 and beyond, with escalating cost increases throughout the forecast period approximating \$405,000 to \$448,000.

#### **Fiscal Years 2027-2029**

4. **Line 3.010 – Salaries:** \$284,662 decrease in FY27 costs, due to updating base salary assumptions related to expiring CBA, with decreases throughout the forecast period approximating \$350,000 per fiscal year.
5. **Line 3.020 – Retirement and Insurance Benefits:** \$49,561 decrease in FY27 costs, due to updating base salary assumptions related to expiring CBA, with escalating impact throughout the forecast period approximating \$61,000 per fiscal year.
6. **Line 3.040 – Supplies:** \$240,356 decrease in FY28 costs, due to changes to the assumed textbook replacement cycle, and splitting the spending between FY28 and FY29, resulting in a \$660,442 increase in costs in FY29.
7. **Line 3.050 – Capital Outlay:** \$297,231 decrease in FY27 costs, due to changing the boiler replacement cycle, with additional costs of \$82,825 and \$175,238 shifting into FY28 and FY29 respectively.

### **Revenue Enhancements**

There are no Revenue Enhancements being proposed in this written plan.

### **Expenditure Reductions to Address Projected Deficit Balance in 2027**

In addition to the reduction plan outlined below, the district plans to align staffing to current enrollment levels through attrition to alleviate the projected fiscal distress. The timeline for reductions is consistent with negotiated agreement notification requirements.

The following expenditure reductions, totaling approximately \$50,000-\$1,937,522 annually, will be approved in FY2025 and implemented in FY2025 and FY2026 to mitigate the projected deficit in FY2027:

#### **Fiscal Year 2025**

**Line 3.040 – Supplies and Materials:** The FY25 supply budget is reduced by \$50,000, related to a science textbook adoption. FY26 through FY29 supply budgets reflect a newly-developed textbook replacement plan, which considers the current fiscal condition of the district by delaying some related purchases, and splitting them amongst future periods.

### **Fiscal Year 2026**

1. **Line 3.010 – Personal Services:** Two administrative, two clerical, and 11 teaching positions will not be replaced through both attrition and reduction in force. The reduction will affect FY26 through the forecast period. Approximate salary savings of \$594,806 in FY26, followed by escalating savings in all subsequent years. Additional salary savings were already included in the November 2024 forecast.
2. **Line 3.020 – Retirement and Insurance Benefits:** Two administrative, two clerical, and 11 teaching positions will not be replaced through both attrition and reduction in force. The reduction will affect FY26 through the forecast period. Approximate savings of \$277,889 in FY26, followed by escalating savings in all subsequent years. Additional benefit savings were already included in the November 2024 forecast.
3. **Line 3.050 – Capital Outlay:** Administration has reduced the total number of school bus purchases each year from two to one, eliminated the purchase of a maintenance van and made changes/reductions to our roof repair schedules. The reduction will affect FY26 through the forecast period, with cost savings of \$732,446 in FY26.

The following additional expenditure reductions totaling approximately \$32,650-\$38,116 annually, which are not required in this forecast update, will be implemented in FY2027 to further mitigate the projected deficit in FY2027:

### **Fiscal Year 2027**

1. **Line 3.010 – Personal Services:** An additional administrative position will be reduced in FY27. Approximate salary savings of \$19,610 in FY27, followed by escalating savings in all subsequent years. Additional salary savings were already included in the November 2024 forecast.
2. **Line 3.020 – Retirement and Insurance Benefits:** An additional administrative position will be reduced in FY27. Approximate salary savings of \$13,040 in FY27, followed by escalating savings in all subsequent years. Additional benefit savings were already included in the November 2024 forecast.

### **Financial Oversight**

The Board is regularly informed of the district's finances through monthly financial reports prepared by the Treasurer/CFO. These reports include detailed revenue and expenditure analyses, general fund cash balances, investment portfolios, appropriations, check registers, cash activity summaries, and budget vs. actual expenditure variance analyses.

At this time, district administration intends to implement this plan in the timeline outlined in the workbook. If the district's financial situation improves, the district may not need to implement certain or all plan items. If it worsens, additional actions will be necessary. Approval of this plan does not replace the standard notification process and board actions required to implement these changes.

The Board will be informed during meetings when acting upon the necessary cost savings/reduction plans. After Board approval, the impact of the cost savings/reductions will be explained during the review of the General Fund Account in the monthly financial report.

### **Closing Statement**

This plan is based on the best information available at this time, considering known staff demographics, revenue estimates, spending obligations, and compliance requirements. Depending on future election outcomes, student needs, legislation, budgetary requirements, and unforeseen staffing changes, reductions may vary from those listed to achieve the same or higher cost savings. The district's negotiated agreements do not prohibit any plan items from being implemented in the proposed written plan time frame.


### **Certification**

The Cuyahoga Falls CSD Board of Education reviewed and approved the changes in assumptions, revenue enhancements, and expenditure reductions contained in this plan.

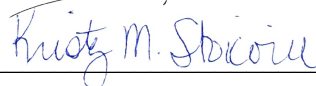
**Date of Board of Education meeting and approval:** February 26, 2025

**Signatures:**

Alecia Coco, President:



Kristy Stoicoiu, Treasurer:



Andrea Celico, Superintendent:



## PRECAUTION WRITTEN PLAN

## FY2025 Fall Forecast Submission

Forecast Line	FY2025	FY2026	FY2027	FY2028	FY2029
01.010 General Property Tax (Real Estate)	35,930,400	35,957,970	33,141,071	28,503,989	26,736,602
01.020 Tangible Personal Property Tax	682,901	721,041	714,270	689,356	706,058
01.030 Income Tax	-	-	-	-	-
01.035 Unrestricted State Grants-in-Aid	13,877,437	14,383,497	14,825,704	14,903,672	15,044,318
01.040 Restricted State Grants-in-Aid	2,580,570	2,101,321	1,923,994	1,872,395	1,765,837
01.045 Restricted Federal Grants-in-Aid - SFSF					
01.050 State Share of Local Property Taxes	3,615,762	3,614,342	3,334,925	3,022,165	2,989,882
01.060 All Other Revenues	4,167,623	4,152,651	4,177,231	4,202,548	4,228,624
<b>01.070 Total Revenues</b>	<b>60,854,693</b>	<b>60,930,822</b>	<b>58,117,195</b>	<b>53,194,125</b>	<b>51,471,321</b>

### Other Financing Sources

02.010 Proceeds from Sale of Notes	-	-	-	-	-
02.020 State Emergency Loans and Advancements (Approved)	-	-	-	-	-
02.040 Operating Transfers-In	2,699	12,867	26,927	1,449	2,102
02.050 Advances-In	327,196	100,000	100,000	100,000	100,000
02.060 All Other Financing Sources	227,156	231,699	236,333	241,060	241,060
02.070 Total Other Financing Sources	557,051	344,566	363,260	342,509	343,162
<b>02.080 Total Revenues and Other Financing Sources</b>	<b>61,411,744</b>	<b>61,275,388</b>	<b>58,480,455</b>	<b>53,536,634</b>	<b>51,814,483</b>

### Expenditures

03.010 Personal Services	35,051,288	35,702,517	36,153,623	36,795,285	37,423,606
03.020 Employees' Retirement/Insurance Benefits	17,347,963	17,099,576	17,838,290	18,811,145	19,848,158
03.030 Purchased Services	8,803,048	8,431,563	8,461,721	8,504,030	8,538,550
03.040 Supplies and Materials	1,993,903	1,804,536	1,415,559	2,162,637	1,673,450
03.050 Capital Outlay	4,670,733	3,166,250	1,256,997	1,415,770	1,422,849
03.060 Intergovernmental	-	-	-	-	-
Debt Service:					
04.010 Principal-All (Historical Only)	-	360,000	375,000	395,000	415,000
04.020 Principal-Notes	-	-	-	-	-
04.030 Principal-State Loans	-	-	-	-	-
04.040 Principal-State Advancements	-	-	-	-	-
04.050 Principal-HB 264 Loans	-	-	-	-	-
04.055 Principal-Other	-	-	-	-	-
04.060 Interest and Fiscal Charges	-	877,757	862,388	843,138	822,888
04.300 Other Objects	695,313	697,789	683,107	685,523	688,951
<b>04.500 Total Expenditures</b>	<b>68,562,248</b>	<b>68,139,988</b>	<b>67,046,685</b>	<b>69,612,528</b>	<b>70,833,452</b>

### Other Financing Uses

05.010 Operating Transfers-Out	-	-	-	-	-
05.020 Advances-Out	100,000	100,000	100,000	100,000	100,000
05.030 All Other Financing Uses	27,000	27,000	27,000	27,000	27,000
05.040 Total Other Financing Uses	127,000	127,000	127,000	127,000	127,000
05.050 Total Expenditures and Other Financing Uses	68,689,248	68,266,988	67,173,685	69,739,528	70,960,452

## UPDATED FORECAST

Changes in Assumptions				
FY2025	FY2026	FY2027	FY2028	FY2029
4,598	8,871	8,403	8,708	9,452
22,284	44,565	41,519	37,657	36,840
-	-	-	-	-
3,410	(14,350)	(22,163)	(25,858)	(28,728)
(15,221)	(13,636)	(11,640)	(7,955)	(5,631)
(1,385)	(2,769)	(2,535)	(2,245)	(2,186)
-	90,000	347,700	358,131	368,875
<b>13,686</b>	<b>112,681</b>	<b>361,284</b>	<b>368,438</b>	<b>378,622</b>

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>13,686</b>	<b>112,681</b>	<b>361,284</b>	<b>368,438</b>	<b>378,622</b>

-	-	(284,662)	(346,454)	(356,017)
-	354,525	355,467	364,315	386,121
-	-	-	-	-
-	-	-	(240,356)	660,442
-	-	(297,231)	82,825	175,238
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	354,525	(226,426)	(139,670)	865,784

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	354,525	(226,426)	(139,670)	865,784

Updated Forecast (Reflects Changes in Assumptions)				
FY2025	FY2026	FY2027	FY2028	FY2029
35,934,998	35,966,841	33,149,474	28,512,697	26,746,054
705,185	765,606	755,789	727,013	742,898
-	-	-	-	-
13,880,847	14,369,147	14,803,541	14,877,814	15,015,590
2,565,349	2,087,685	1,912,354	1,864,440	1,760,206
3,614,377	3,611,573	3,332,390	3,019,920	2,987,696
4,167,623	4,242,651	4,524,931	4,560,679	4,597,499
<b>60,868,379</b>	<b>61,043,503</b>	<b>58,478,479</b>	<b>53,562,563</b>	<b>51,849,943</b>

-	-	-	-	-
-	-	-	-	-
2,699	12,867	26,927	1,449	2,102
327,196	100,000	100,000	100,000	100,000
227,156	231,699	236,333	241,060	241,060
557,051	344,566	363,260	342,509	343,162
<b>61,425,430</b>	<b>61,388,069</b>	<b>58,841,739</b>	<b>53,905,072</b>	<b>52,193,105</b>

35,051,288	35,702,517	35,868,961	36,448,831	37,067,589
17,347,963	17,454,101	18,193,757	19,175,460	20,234,279
8,803,048	8,431,563	8,461,721	8,504,030	8,538,550
1,993,903	1,804,536	1,415,559	1,922,281	2,333,892
4,670,733	3,166,250	959,766	1,498,595	1,598,087
-	-	-	-	-
-	360,000	375,000	395,000	415,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	877,757	862,388	843,138	822,888
695,313	697,789	683,107	685,523	688,951
<b>68,562,248</b>	<b>68,494,513</b>	<b>66,820,259</b>	<b>69,472,858</b>	<b>71,699,236</b>

-	-	-	-	-
100,000	100,000	100,000	100,000	100,000
27,000	27,000	27,000	27,000	27,000
127,000	127,000	127,000	127,000	127,000
68,689,248	68,621,513	66,947,259	69,599,858	71,826,236

### PRECAUTION WRITTEN PLAN

## UPDATED FORECAST

## FY2025 Fall Forecast Submission

FY2025 Fall Forecast Submission	FY2025 Fall Forecast Submission					Changes in Assumptions					Updated Forecast (Reflects Changes in Assumptions)				
Forecast Line	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029
06.010 Excess of Revenues over (under) Expenditures (2.080 less 5.050)	(7,277,504)	(6,991,600)	(8,693,230)	(16,202,894)	(19,145,969)	13,686	(241,844)	587,710	508,108	(487,162)	(7,263,818)	(7,233,444)	(8,105,520)	(15,694,786)	(19,633,131)
07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	15,475,263	8,197,759	1,206,159	(7,487,071)	(23,689,965)						15,475,263	8,211,445	978,001	(7,127,519)	(22,822,305)
07.020 Cash Balance June 30	8,197,759	1,206,159	(7,487,071)	(23,689,965)	(42,835,934)						8,211,445	978,001	(7,127,519)	(22,822,305)	(42,455,436)
08.010 Estimated Encumbrances June 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reservation of Fund Balance															
09.010 Textbooks and Instructional Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.020 Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.030 Budget Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.040 DPIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.044 Fiscal Stabilization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.050 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.060 Property Tax Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.070 Bus Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.080 Reservation of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.010 Fund Balance June 30 for Certification of Appropriations	8,197,759	1,206,159	(7,487,071)	(23,689,965)	(42,835,934)						8,211,445	978,001	(7,127,519)	(22,822,305)	(42,455,436)
Revenue from Replacement/Renewal Levies															
11.010 Income Tax - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	3,646,207	9,135,334	10,982,962	-	-	3,246	6,473	6,448	-	-	3,649,453	9,141,807	10,989,410
11.300 Cumulative Balance of Replacement/Renewal Levies	-	-	3,646,207	12,781,541	23,764,503	-	-	3,246	9,719	16,167	-	-	3,649,453	12,791,260	23,780,670
12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other	8,197,759	1,206,159	(3,840,864)	(10,908,424)	(19,071,431)						8,211,445	978,001	(3,478,066)	(10,031,045)	(18,674,766)
Revenue from New Levies															
13.010 Income Tax - New	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.020 Property Tax - New	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.030 Cumulative Balance of New Levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.010 Revenue from Future State Advancements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cumulative State Advancements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.010 Unreserved Fund Balance June 30	8,197,759	1,206,159	(3,840,864)	(10,908,424)	(19,071,431)						8,211,445	978,001	(3,478,066)	(10,031,045)	(18,674,766)

### Impact of Changes in Assumptions:

Revenue Enhancements:	13,686	112,681	361,284	368,438	378,622
Renewals/New Levies/State Advances:	-	-	3,246	6,473	6,448
Expense Reductions:	-	(354,525)	226,426	139,670	(865,784)
Reserves and Encumbrances:	-	-	-	-	-
Annual:	13,686	(241,844)	590,956	514,581	(480,714)
Cumulative:	13,686	(228,158)	362,798	877,379	396,665

### Deficits Eliminated?

YES	YES	NO	NO	NO
(Line 10.010)	(Line 10.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)

## Cuyahoga Falls City (Summit)

### PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

Check Totals:

13,686

(241,844)

590,956

514,581

(480,714)

				FY2025	FY2026	FY2027	FY2028	FY2029
Item	Description (unexpected change in funding, etc.)	Forecast Line		Annual Adjustment	Annual Adjustment	Annual Adjustment	Annual Adjustment	Annual Adjustment
<b>CHANGES IN ASSUMPTIONS</b> - items affecting the forecast that are not the result of district actions to reduce expenditures or increase revenue.								
1	FY26 Increase in Health Insurance Estimate from 10% to 15%; affects all forecast years	03.020 Employees' Retirement and Insurance Benefits			(354,525)	(405,028)	(424,634)	(448,105)
2	FY26-FY29: Increase in Medicaid Reimbursements (restarted in FY26)	01.060 All Other Revenues			90,000	347,700	358,131	368,875
3	CBA Expiration June 2026: Base increase assumption should be 1% instead of 2% assumed in fall 2024 forecast	03.010 Personal Services - Employee Salaries & Wages				284,662	346,454	356,017
4	CBA Expiration June 2026: Base increase assumption should be 1% instead of 2% assumed in fall 2024 forecast	03.020 Employees' Retirement and Insurance Benefits				49,561	60,319	61,984
5	Valuation Changes from Summit County affecting FY25 forward	01.010 General Property Tax (Real Estate)		4,598	8,871	8,403	8,708	9,452
6	Valuation Changes from Summit County affecting FY25 forward	01.020 Tangible Personal Property Tax		22,284	44,565	41,519	37,657	36,840
7	Valuation Changes from Summit County affecting FY25 forward	01.050 State Share of Local Property Taxes		(1,385)	(2,769)	(2,535)	(2,245)	(2,186)
8	Valuation Changes from Summit County affecting FY25 forward	11.020 Property Tax - Renewal or Replacement				3,246	6,473	6,448
9	Changes to State Funding - Updated Counts Feb 2025	01.035 Unrestricted State Grants-in-Aid		3,410	(14,350)	(22,163)	(25,858)	(28,728)
10	Changes to State Funding - Updated Counts Feb 2025	01.040 Restricted State Grants-in-Aid		(15,221)	(13,636)	(11,640)	(7,955)	(5,631)
11	FY28 Textbook Adoption - ELA K-5 split over FY28 and FY29	03.040 Supplies					240,356	(660,442)
12	FY27 Move Boiler Replacement (Dewitt and Lincoln, 8 total over three years) out one year from FY27.	03.050 Capital Outlay				297,231	(82,825)	(175,238)

Total Proposed Changes:

13686

-241844

590956

514581

-480714

Cuyahoga Falls City (Summit)

NOTE: If the board will enact the revenue enhancement in this fiscal year, enter it below, otherwise enter it in the tab titled "Plan Items"

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

Implement Year	Item	Description (increase in fees, rental income, etc.)	Forecast Line	Annual Adjustment	Annual Adjustment	Annual Adjustment	Annual Adjustment	Annual Adjustment
		REVENUE ENHANCEMENTS - Enter each revenue enhancement as a positive amount. Do not include levy revenue that is not voter approved.						
		**No Revenue Enhancements presented as Plan Items**						

Check Totals:

00000

FY2025	FY2026	FY2027	FY2028	FY2029
0	0	0	0	0

Total Proposed Revenue Enhancements:

0	0	0	0	0
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Implement Year	Item	Description (position eliminated, budget item reduced, etc.)
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**Check Totals:**

<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>50,000</i>	<i>50,000</i>
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FY2025

[illegible]

Cuyahoga Falls City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK		
FY2025 Fall Forecast Submission		
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)

Check Totals:	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000
	FY2025												
Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2025
Expenditure reduction as a <u>positive amount</u> . List each staff reduction by <u>INDIVIDUAL POSITION</u> , there should be three lines per each (wages, benefits, separation)!													
03.050 Capital Outlay													0
													0
													0
	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000

Check Totals:

NOTE: If the board will enact the expenditure reduction this fiscal year enter it below, otherwise enter it in the tab titled "Plan Items NOT Required in the FYF".

0 0 0 0 0 0 0 0 0 0 0 0 0 0 50,000 50,000

## PRECAUTION WRITTEN PLAN WORKBOOK

Cuyahoga Falls City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK			0	16,473	85,622	85,622	85,622	85,622	85,622	85,622	85,622	85,622	85,622	1,150,479	1,937,552
FY2025 Fall Forecast Submission			FY2026												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2026
		EXPENDITURE REDUCTIONS - Enter each expenditure													
FY2026	29	Administrative Action: Eliminate Maintenance Van Purchase in FY26 and FY27												99,798	99,798
															0
															0
Total Proposed Expenditure Reductions:			0	16,473	85,622	85,622	85,622	85,622	85,622	85,622	85,622	85,622	85,622	1,150,479	1,937,552

## PRECAUTION WRITTEN PLAN WORKBOOK

Cuyahoga Falls City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK			86,924	87,251	88,889	88,889	88,889	88,889	88,889	88,889	88,889	88,889	88,889	88,889	564,756	1,538,928
FY2025 Fall Forecast Submission			FY2027													
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027	
		EXPENDITURE REDUCTIONS - Enter each expenditure														
FY2026	29	Administrative Action: Eliminate Maintenance Van Purchase in FY26 and FY27												110,297	110,297	
															0	
															0	
Total Proposed Expenditure Reductions:			86,924	87,251	88,889	88,889	88,889	88,889	88,889	88,889	88,889	88,889	88,889	564,756	1,538,928	

## PRECAUTION WRITTEN PLAN WORKBOOK

### Cuyahoga Falls City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK			90,358	90,672	92,299	92,299	92,299	92,299	92,299	92,299	92,299	92,299	92,299	(146,730)	864,989
FY2025 Fall Forecast Submission			FY2028												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2028
		<b>EXPENDITURE REDUCTIONS - Enter each expenditure</b>													
FY2026	29	Administrative Action: Eliminate Maintenance Van Purchase in FY26 and FY27													0
															0
															0
Total Proposed Expenditure Reductions:			90,358	90,672	92,299	92,299	92,299	92,299	92,299	92,299	92,299	92,299	92,299	(146,730)	864,989



PRECAUTION WRITTEN PLAN WORKBOOK			93,950	94,284	95,941	95,941	95,941	95,941	95,941	95,941	95,941	95,941	95,941	257,717	1,309,424
FY2025 Fall Forecast Submission			FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
		<b>EXPENDITURE REDUCTIONS - Enter each expense</b>													
FY2026	1	Elimination of Dean of Students Position - RIF (No Cost of Separation) - Salary	8,100	8,214	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	99,596
FY2026	2	Elimination of Dean of Students Position - RIF (No Cost of Separation) - Benefits	4,021	4,039	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,625
FY2026	3	Elimination of MS Principal - Expired/Not Replaced (No Separation Costs) - Salary	8,589	8,710	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831	105,607
FY2026	4	Elimination of MS Principal - Expired/Not Replaced (No Separation Costs) - Benefits	4,097	4,116	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	4,135	49,568
FY2026	5	Elimination of HS Secretary - Retirement/Not Replaced (No Separation Costs) - Salary	3,774	3,827	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	3,880	46,401
FY2026	6	Elimination of HS Secretary - Retirement/Not Replaced (No Separation Costs) - Benefits	1,675	1,684	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	20,279
FY2026	7	Elimination of HS Media Specialist Position - Retirement/Non Replacement (No Cost of Separation) - Salary	8,054	8,054	8,289	8,289	8,289	8,289	8,289	8,289	8,289	8,289	8,289	8,289	98,995
FY2026	8	Elimination of HS Media Specialist Position - Retirement/Non Replacement (No Cost of Separation) - Benefits	4,014	4,014	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	48,531
FY2026	9	Elimination of MS ELA Teacher - RIF (No Cost of Separation) - Salary	7,639	7,639	7,861	7,861	7,861	7,861	7,861	7,861	7,861	7,861	7,861	7,861	93,892
FY2026	10	Elimination of MS ELA Teacher - RIF (No Cost of Separation) - Benefits	3,949	3,949	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	47,731
FY2026	11	Elimination of HS PE Teacher - RIF (No Cost of Separation) - Salary	5,933	5,933	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	72,921
FY2026	12	Elimination of HS PE Teacher- RIF (No Cost of Separation) - Benefits	3,681	3,681	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	44,443
FY2026	13	Elimination of HS Industrial Arts Teacher - RIF (No Cost of Separation) - Salary	3,878	3,878	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	47,661
FY2026	14	Elimination of HS Industrial Arts Teacher - RIF (No Cost of Separation) - Benefits	1,658	1,658	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	20,069
FY2026	15	Elimination of MS Science Teacher - RIF - Benefits Savings Only	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	24,681
FY2026	16	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	7,988	7,988	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	98,175
FY2026	17	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	4,387	4,387	4,387	4,387	4,387	4,387	4,387	4,387	4,387	4,387	4,387	4,387	52,643
FY2026	18	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	7,988	7,988	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	98,175
FY2026	19	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	29,653
FY2026	20	Administrative Action: Reductions in annual purchased service budgets FY26-FY29												10,018	10,018
FY2026	21	Administrative Action: Reductions in annual supply budgets FY26-FY29												56,862	56,862
FY2026	22	Administrative Action: Reductions in annual capital outlay budgets FY26-FY29													0
FY2026	23	Administrative Action: Reductions in annual other object budgets FY26-FY29</													

Cuyahoga Falls City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK			93,950	94,284	95,941	95,941	95,941	95,941	95,941	95,941	95,941	95,941	95,941	95,941	257,717	1,309,424
FY2025 Fall Forecast Submission			FY2029													
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029	
		EXPENDITURE REDUCTIONS - Enter each expenditure reduction														
FY2026	29	Administrative Action: Eliminate Maintenance Van Purchase in FY26 and FY27														0
																0
																0
Total Proposed Expenditure Reductions:			93,950	94,284	95,941	95,941	95,941	95,941	95,941	95,941	95,941	95,941	95,941	257,717	1,309,424	

**Cuyahoga Falls City (Summit)**  
**PRECAUTION WRITTEN PLAN WORKBOOK**

FY2025 Fall Forecast Submission

**FORECAST TO BE ADOPTED AFTER PLAN IS APPROVED BY DEW**

**Forecast Line**

01.010 General Property Tax (Real Estate)  
01.020 Tangible Personal Property Tax  
01.030 Income Tax  
01.035 Unrestricted State Grants-in-Aid  
01.040 Restricted State Grants-in-Aid  
01.045 Restricted Federal Grants-in-Aid - SFSS  
01.050 State Share of Local Property Taxes  
01.060 All Other Revenues

**01.070 Total Revenues**

**Other Financing Sources**

02.010 Proceeds from Sale of Notes  
02.020 State Emergency Loans and  
Advancements (Approved)  
02.040 Operating Transfers-In  
02.050 Advances-In  
02.060 All Other Financing Sources  
02.070 Total Other Financing Sources

**02.080 Total Revenues and Other Financing  
Sources**

**Expenditures**

03.010 Personal Services  
03.020 Employees' Retirement/Insurance  
Benefits  
03.030 Purchased Services  
03.040 Supplies and Materials  
03.050 Capital Outlay  
03.060 Intergovernmental  
Debt Service:  
04.010 Principal-All (Historical Only)  
04.020 Principal-Notes  
04.030 Principal-State Loans  
04.040 Principal-State Advancements  
04.050 Principal-HB 264 Loans  
04.055 Principal-Other  
04.060 Interest and Fiscal Charges  
04.300 Other Objects

**04.500 Total Expenditures**

**Other Financing Uses**

05.010 Operating Transfers-Out  
05.020 Advances-Out  
05.030 All Other Financing Uses  
05.040 Total Other Financing Uses

**05.050 Total Expenditures and Other Financing  
Uses**

Updated Forecast (Reflects Changes in Assumptions)				
FY2025	FY2026	FY2027	FY2028	FY2029
35,934,998	35,966,841	33,149,474	28,512,697	26,746,054
705,185	765,606	755,789	727,013	742,898
0	0	0	0	0
13,880,847	14,369,147	14,803,541	14,877,814	15,015,590
2,565,349	2,087,685	1,912,354	1,864,440	1,760,206
0	0	0	0	0
3,614,377	3,611,573	3,332,390	3,019,920	2,987,696
4,167,623	4,242,651	4,524,931	4,560,679	4,597,499
<b>60,868,379</b>	<b>61,043,503</b>	<b>58,478,479</b>	<b>53,562,563</b>	<b>51,849,943</b>

0	0	0	0	0
0	0	0	0	0
2,699	12,867	26,927	1,449	2,102
327,196	100,000	100,000	100,000	100,000
227,156	231,699	236,333	241,060	241,060
557,051	344,566	363,260	342,509	343,162

<b>61,425,430</b>	<b>61,388,069</b>	<b>58,841,739</b>	<b>53,905,072</b>	<b>52,193,105</b>
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35,051,288	35,702,517	35,868,961	36,448,831	37,067,589
17,347,963	17,454,101	18,193,757	19,175,460	20,234,279
8,803,048	8,431,563	8,461,721	8,504,030	8,538,550
1,993,903	1,804,536	1,415,559	1,922,281	2,333,892
4,670,733	3,166,250	959,766	1,498,595	1,598,087
0	0	0	0	0
0	360,000	375,000	395,000	415,000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	877,757	862,388	843,138	822,888
695,313	697,789	683,107	685,523	688,951

<b>68,562,248</b>	<b>68,494,513</b>	<b>66,820,259</b>	<b>69,472,858</b>	<b>71,699,236</b>
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0	0	0	0	0
100,000	100,000	100,000	100,000	100,000
27,000	27,000	27,000	27,000	27,000
127,000	127,000	127,000	127,000	127,000

<b>68,689,248</b>	<b>68,621,513</b>	<b>66,947,259</b>	<b>69,599,858</b>	<b>71,826,236</b>
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Plan Impact (Expenditure Reductions and Revenue Enhancements)				
FY2025	FY2026	FY2027	FY2028	FY2029
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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0	(594,806)	(719,320)	(740,087)	(761,424)
0	(277,889)	(343,740)	(363,931)	(386,224)
0	(9,869)	(9,918)	(9,968)	(10,018)
(50,000)	(319,056)	(56,652)	343,421	(56,862)
0	(732,446)	(405,793)	(90,902)	(91,356)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	(3,486)	(3,504)	(3,522)	(3,540)

<b>(50,000)</b>	<b>(1,937,552)</b>	<b>(1,538,928)</b>	<b>(864,989)</b>	<b>(1,309,424)</b>
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0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

<b>(50,000)</b>	<b>(1,937,552)</b>	<b>(1,538,928)</b>	<b>(864,989)</b>	<b>(1,309,424)</b>
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Required Forecast Update (Reflects Plans to be Implemented by Aug. 31st)				
FY2025	FY2026	FY2027	FY2028	FY2029
35,934,998	35,966,841	33,149,474	28,512,697	26,746,054
705,185	765,606	755,789	727,013	742,898
0	0	0	0	0
13,880,847	14,369,147	14,803,541	14,877,814	15,015,590
2,565,349	2,087,685	1,912,354	1,864,440	1,760,206
0	0	0	0	0
3,614,377	3,611,573	3,332,390	3,019,920	2,987,696
4,167,623	4,242,651	4,524,931	4,560,679	4,597,499
<b>60,868,379</b>	<b>61,043,503</b>	<b>58,478,479</b>	<b>53,562,563</b>	<b>51,849,943</b>

0	0	0	0	0
0	0	0	0	0
2,699	12,867	26,927	1,449	2,102
327,196	100,000	100,000	100,000	100,000
227,156	231,699	236,333	241,060	241,060
557,051	344,566	363,260	342,509	343,162

<b>61,425,430</b>	<b>61,388,069</b>	<b>58,841,739</b>	<b>53,905,072</b>	<b>52,193,105</b>
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35,051,288	35,107,711	35,149,641	35,708,744	36,306,165
17,347,963	17,176,212	17,850,017	18,811,529	19,848,055
8,803,048	8,421,694	8,451,803	8,494,062	8,528,532
1,943,903	1,485,480	1,358,907	2,265,702	2,277,030
4,670,733	2,433,804	553,973	1,407,693	1,506,731
0	0	0	0	0
0	360,000	375,000	395,000	415,000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	877,757	862,388	843,138	822,888
695,313	694,303	679,603	682,001	685,411

<b>68,512,248</b>	<b>66,556,961</b>	<b>65,281,331</b>	<b>68,607,869</b>	<b>70,389,812</b>
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0	0	0	0	0
100,000	100,000	100,000	100,000	100,000
27,000	27,000	27,000	27,000	27,000
127,000	127,000	127,000	127,000	127,000

<b>68,639,248</b>	<b>66,683,961</b>	<b>65,408,331</b>	<b>68,734,869</b>	<b>70,516,812</b>
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**Cuyahoga Falls City (Summit)**  
**PRECAUTION WRITTEN PLAN WORKBOOK**

**FORECAST TO BE ADOPTED AFTER PLAN IS APPROVED BY DEW**

FY2025 Fall Forecast Submission

**Forecast Line**

06.010 Excess of Revenues over (under)  
Expenditures (2.080 less 5.050)

07.010 Cash Balance July 1 - Excluding Proposed  
Renewal/Replacement and New Levies

07.020 Cash Balance June 30

08.010 Estimated Encumbrances June 30

10.010 Fund Balance June 30 for Certification of  
**Appropriations**

**Revenue from Replacement/Renewal Levies**

11.010 Income Tax - Renewal

11.020 Property Tax - Renewal or Replacement

11.300 Cumulative Balance of  
Replacement/Renewal Levies

12.010 Fund Balance 6/30 for Certification of  
Contracts, Salaries, Other

**Revenue from New Levies**

13.010 Income Tax - New

13.020 Property Tax - New

13.030 Cumulative Balance of New Levies

14.010 Revenue from Future State Advancements

Cumulative State Advancements

15.010 Unreserved Fund Balance June 30

Updated Forecast (Reflects Changes in Assumptions)				
FY2025	FY2026	FY2027	FY2028	FY2029
(7,263,818)	(7,233,444)	(8,105,520)	(15,694,786)	(19,633,131)
15,475,263	8,211,445	978,001	(7,127,519)	(22,822,305)
8,211,445	978,001	(7,127,519)	(22,822,305)	(42,455,436)
0	0	0	0	0
8,211,445	978,001	(7,127,519)	(22,822,305)	(42,455,436)

0	0	0	0	0
0	0	3,649,453	9,141,807	10,989,410
0	0	3,649,453	12,791,260	23,780,670
8,211,445	978,001	(3,478,066)	(10,031,045)	(18,674,766)

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
8,211,445	978,001	(3,478,066)	(10,031,045)	(18,674,766)

**Impact of Changes:**

Revenue Enhancements:	0	0	0	0	0
Renewals/New Levies/State Advances:	0	0	0	0	0
Expense Reductions:	50,000	1,937,552	1,538,928	864,989	1,309,424
Reserves and Encumbrances:	0	0	0	0	0
Annual:	50,000	1,937,552	1,538,928	864,989	1,309,424
Cumulative:	50,000	1,987,552	3,526,480	4,391,468	5,700,893

Plan Impact (Expenditure Reductions and Revenue Enhancements)				
FY2025	FY2026	FY2027	FY2028	FY2029
50,000	1,937,552	1,538,928	864,989	1,309,424
0	0	0	0	0

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Required Forecast Update (Reflects Plans to be Implemented by Aug. 31st)				
FY2025	FY2026	FY2027	FY2028	FY2029
(7,213,818)	(5,295,892)	(6,566,592)	(14,829,797)	(18,323,707)
15,475,263	8,261,445	2,965,553	(3,601,039)	(18,430,837)
8,261,445	2,965,553	(3,601,039)	(18,430,837)	(36,754,543)
0	0	0	0	0
8,261,445	2,965,553	(3,601,039)	(18,430,837)	(36,754,543)

0	0	0	0	0
0	0	3,649,453	9,141,807	10,989,410
0	0	3,649,453	12,791,260	23,780,670
8,261,445	2,965,553	48,414	(5,639,577)	(12,973,873)

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
8,261,445	2,965,553	48,414	(5,639,577)	(12,973,873)

**Deficits Eliminated?**

YES	YES	YES	NO	NO
(Line 10.010)	(Line 10.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)


**Deficit Spending Eliminated?**

(Line 6.010)		(Line 6.010+Renewals)		
(7,213,818)	(5,295,892)	(2,917,139)	(5,687,990)	(7,334,297)
NO	NO	NO	NO	NO


I certify, the board of education reviewed and approved the  
changes in assumptions, revenue enhancements and  
expenditure reductions contained in this workbook and  
approved the written plan template and narrative on:

February 26, 2025

(Enter Date of BOE Approval)

  
Board President

  
Superintendent

  
Treasurer

<b>PRECAUTION WRITTEN PLAN WORKBOOK</b>
FY2025 Fall Forecast Submission

[illegible]

FY2027												
Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027

**Total Proposed Changes:**

[illegible]

## Cuyahoga Falls City (Summit)

[illegible]

**Board Approval Date:**

[illegible]

**Cuvahoga Falls City (Summit)**  
**PRECAUTION WRITTEN PLAN WORKBOOK**

FY2025 Fall Forecast Submission

**Forecast Line**

**Required Forecast Update**  
**(Reflects Plans to be Implemented by Aug. 31st)**

FY2025	FY2026	FY2027	FY2028	FY2029
35,934,998	35,966,841	33,149,474	28,512,697	26,746,054
705,185	765,606	755,789	727,013	742,898
-	-	-	-	-
13,880,847	14,369,147	14,803,541	14,877,814	15,015,590
2,565,349	2,087,685	1,912,354	1,864,440	1,760,206
3,614,377	3,611,573	3,332,390	3,019,920	2,987,696
4,167,623	4,242,651	4,524,931	4,560,679	4,597,499
<b>60,868,379</b>	<b>61,043,503</b>	<b>58,478,479</b>	<b>53,562,563</b>	<b>51,849,943</b>

**Other Financing Sources**

02.010 Proceeds from Sale of Notes  
02.020 State Emergency Loans and  
Advancements (Approved)  
02.040 Operating Transfers-In  
02.050 Advances-In  
02.060 All Other Financing Sources  
02.070 Total Other Financing Sources

-	-	-	-	-
-	-	-	-	-
2,699	12,867	26,927	1,449	2,102
327,196	100,000	100,000	100,000	100,000
227,156	231,699	236,333	241,060	241,060
557,051	344,566	363,260	342,509	343,162
<b>61,425,430</b>	<b>61,388,069</b>	<b>58,841,739</b>	<b>53,905,072</b>	<b>52,193,105</b>

**02.080 Total Revenues and Other Financing  
Sources**

**Expenditures**

03.010 Personal Services  
03.020 Employees' Retirement/Insurance Benefits  
03.030 Purchased Services  
03.040 Supplies and Materials  
03.050 Capital Outlay  
03.060 Intergovernmental

35,051,288	35,107,711	35,149,641	35,708,744	36,306,165
17,347,963	17,176,212	17,850,017	18,811,529	19,848,055
8,803,048	8,421,694	8,451,803	8,494,062	8,528,532
1,943,903	1,485,480	1,358,907	2,265,702	2,277,030
4,670,733	2,433,804	553,973	1,407,693	1,506,731
-	-	-	-	-

**Debt Service:**

04.010 Principal-All (Historical Only)  
04.020 Principal-Notes  
04.030 Principal-State Loans  
04.040 Principal-State Advancements  
04.050 Principal-HB 264 Loans  
04.055 Principal-Other  
04.060 Interest and Fiscal Charges  
04.300 Other Objects

-	360,000	375,000	395,000	415,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	877,757	862,388	843,138	822,888
695,313	694,303	679,603	682,001	685,411
<b>68,512,248</b>	<b>66,556,961</b>	<b>65,281,331</b>	<b>68,607,869</b>	<b>70,389,812</b>

**Other Financing Uses**

05.010 Operating Transfers-Out  
05.020 Advances-Out  
05.030 All Other Financing Uses  
05.040 Total Other Financing Uses

-	-	-	-	-
100,000	100,000	100,000	100,000	100,000
27,000	27,000	27,000	27,000	27,000
127,000	127,000	127,000	127,000	127,000

**05.050 Total Expenditures and Other Financing  
Uses**

<b>68,639,248</b>	<b>66,683,961</b>	<b>65,408,331</b>	<b>68,734,869</b>	<b>70,516,812</b>
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**06.010 Excess of Revenues over (under)  
Expenditures (2.080 less 5.050)**

<b>(7,213,818)</b>	<b>(5,295,892)</b>	<b>(6,566,592)</b>	<b>(14,829,797)</b>	<b>(18,323,707)</b>
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**07.010 Cash Balance July 1 - Excluding Proposed  
Renewal/Replacement and New Levies**

<b>15,475,263</b>	<b>8,261,445</b>	<b>2,965,553</b>	<b>(3,601,039)</b>	<b>(18,430,837)</b>
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**07.020 Cash Balance June 30**

<b>8,261,445</b>	<b>2,965,553</b>	<b>(3,601,039)</b>	<b>(18,430,837)</b>	<b>(36,754,543)</b>
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**08.010 Estimated Encumbrances June 30**

-	-	-	-	-
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**Reservation of Fund Balance**

09.010 Textbooks and Instructional Materials  
09.020 Capital Improvements  
09.030 Budget Reserve  
09.040 DPIA

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

**FORECAST REFLECTING ALL PLAN ITEMS**

**Impact of Subsequent Plan Items to be Implemented After  
Aug. 31st but in advance of YR3**

FY2025	FY2026	FY2027	FY2028	FY2029
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

**Forecast Reflecting All Plan Items**

FY2025	FY2026	FY2027	FY2028	FY2029
35,934,998	35,966,841	33,149,474	28,512,697	26,746,054
705,185	765,606	755,789	727,013	742,898
-	-	-	-	-
13,880,847	14,369,147	14,803,541	14,877,814	15,015,590
2,565,349	2,087,685	1,912,354	1,864,440	1,760,206
3,614,377	3,611,573	3,332,390	3,019,920	2,987,696
4,167,623	4,242,651	4,524,931	4,560,679	4,597,499
<b>60,868,379</b>	<b>61,043,503</b>	<b>58,478,479</b>	<b>53,562,563</b>	<b>51,849,943</b>

-	-	-	-	-
-	-	-	-	-
2,699	12,867	26,927	1,449	2,102
327,196	100,000	100,000	100,000	100,000
227,156	231,699	236,333	241,060	241,060
557,051	344,566	363,260	342,509	343,162

**61,425,430 61,388,069 58,841,739 53,905,072 52,193,105**

35,051,288	35,107,711	35,130,031	35,687,309	36,284,104
17,347,963	17,176,212	17,836,977	18,796,466	19,832,000
8,803,048	8,421,694	8,451,803	8,494,062	8,528,532
1,943,903	1,485,480	1,358,907	2,265,702	2,277,030
4,670,733	2,433,804	553,973	1,407,693	1,506,731
-	-	-	-	-

-	360,000	375,000	395,000	415,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	877,757	862,388	843,138	822,888
695,313	694,303	679,603	682,001	685,411
<b>68,512,248</b>	<b>66,556,961</b>	<b>65,248,681</b>	<b>68,571,371</b>	<b>70,351,696</b>

-	-	-	-	-
100,000	100,000	100,000	100,000	100,000
27,000	27,000	27,000	27,000	27,000
127,000	127,000	127,000	127,000	127,000

**68,639,248 66,683,961 65,375,681 68,698,371 70,478,696**

**(7,213,818) (5,295,892) (6,533,942) (14,793,299) (18,285,591)**

**15,475,263 8,261,445 2,965,553 (3,568,389) (18,361,688)**

**8,261,445 2,965,553 (3,568,389) (18,361,688) (36,647,279)**

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-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-



## FY2025 Fall Forecast Submission

Impact of Subsequent Plan Items to be Implemented After Aug. 31st but in advance of YR3
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(Line 6.010)		(Line 6.010+Renewals)		
(7,213,818)	(5,295,892)	(2,884,489)	(5,651,492)	(7,296,181)
NO	NO	NO	NO	NO