

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.

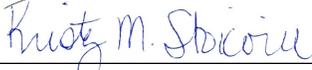
Certification

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: 

Cuyahoga Falls City (Summit)

UPDATED FORECAST

PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission

Forecast Line	FY2025 Fall Forecast Submission					Changes in Assumptions					Updated Forecast (Reflects Changes in Assumptions)				
	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

Check Totals: 13,686 (241,844) 590,956 514,581 (480,714)

FY2025 Fall Forecast Submission

Item	Description (unexpected change in funding, etc.)	Forecast Line	FY2025	FY2026	FY2027	FY2028	FY2029
			Annual Adjustment				
CHANGES IN ASSUMPTIONS - 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

Check Totals: 0 0 0 0 0

FY2025 Fall Forecast Submission

			FY2025	FY2026	FY2027	FY2028	FY2029	
Implement Year	Item	Description (increase in fees, rental income, etc.)	Forecast Line	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						

Total Proposed Revenue Enhancements:

0	0	0	0	0
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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 expense													
FY2026	1	Elimination of Dean of Students Position - RIF (No Cost of Separation) - Salary		3,830	7,660	7,660	7,660	7,660	7,660	7,660	7,660	7,660	7,660	7,660	80,431
FY2026	2	Elimination of Dean of Students Position - RIF (No Cost of Separation) - Benefits		2,806	3,407	3,407	3,407	3,407	3,407	3,407	3,407	3,407	3,407	3,407	36,873
FY2026	3	Elimination of MS Principal - Expired/Not Replaced (No Separation Costs) - Salary		4,061	8,122	8,122	8,122	8,122	8,122	8,122	8,122	8,122	8,122	8,122	85,286
FY2026	4	Elimination of MS Principal - Expired/Not Replaced (No Separation Costs) - Benefits		2,842	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	37,634
FY2026	5	Elimination of HS Secretary - Retirement/Not Replaced (No Separation Costs) - Salary		1,784	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	37,472
FY2026	6	Elimination of HS Secretary - Retirement/Not Replaced (No Separation Costs) - Benefits		1,149	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	15,433
FY2026	7	Elimination of HS Media Specialist Position - Retirement/Non Replacement (No Cost of Separation) - Salary			7,576	7,576	7,576	7,576	7,576	7,576	7,576	7,576	7,576	7,576	75,758
FY2026	8	Elimination of HS Media Specialist Position - Retirement/Non Replacement (No Cost of Separation) - Benefits			3,393	3,393	3,393	3,393	3,393	3,393	3,393	3,393	3,393	3,393	33,935
FY2026	9	Elimination of MS ELA Teacher - RIF (No Cost of Separation) - Salary			7,185	7,185	7,185	7,185	7,185	7,185	7,185	7,185	7,185	7,185	71,853
FY2026	10	Elimination of MS ELA Teacher - RIF (No Cost of Separation) - Benefits			3,332	3,332	3,332	3,332	3,332	3,332	3,332	3,332	3,332	3,332	33,322
FY2026	11	Elimination of HS PE Teacher - RIF (No Cost of Separation) - Salary			5,580	5,580	5,580	5,580	5,580	5,580	5,580	5,580	5,580	5,580	55,804
FY2026	12	Elimination of HS PE Teacher - RIF (No Cost of Separation) - Benefits			3,081	3,081	3,081	3,081	3,081	3,081	3,081	3,081	3,081	3,081	30,806
FY2026	13	Elimination of HS Industrial Arts Teacher - RIF (No Cost of Separation) - Salary			3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,647	3,647	36,474
FY2026	14	Elimination of HS Industrial Arts Teacher - RIF (No Cost of Separation) - Benefits			1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	14,135
FY2026	15	Elimination of MS Science Teacher - RIF - Benefits Savings Only			1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	17,638
FY2026	16	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits			7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	75,864
FY2026	17	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits			3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	36,737
FY2026	18	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits			7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	75,864
FY2026	19	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits			2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137	21,375
FY2026	20	Administrative Action: Reductions in annual purchased service budgets FY26-FY29												9,869	9,869
FY2026	21	Administrative Action: Reductions in annual supply budgets FY26-FY29												56,017	56,017
FY2026	22	Administrative Action: Reductions in annual capital outlay budgets FY26-FY29												15,676	15,676
FY2026	23	Administrative Action: Reductions in annual other object budgets FY26-FY29												3,486	3,486
FY2025	24	Textbook Adoption - Science 6-12 reduced budget													0
FY2026	25	Textbook Adoption - Math 6-12 move from FY26 to FY28													
FY2026	26	Reduction of Staff Technology Replacement												263,039	263,039
FY2026	27	Repair Dewitt Roof in FY25 instead of Operations (already forecasted in November)												100,000	100,000
FY2026	28	Administrative Action: Reduce total number of bus purchases from two per year, to one FY26-FY29												426,972	426,972
														90,000	90,000

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	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 expense														
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	1,150,479	1,937,552									

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 expense														
FY2026	1	Elimination of Dean of Students Position - RIF (No Cost of Separation) - Salary	7,660	7,772	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	7,885	94,278
FY2026	2	Elimination of Dean of Students Position - RIF (No Cost of Separation) - Benefits	3,575	3,593	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	3,610	43,272
FY2026	3	Elimination of MS Principal - Expired/Not Replaced (No Separation Costs) - Salary	8,122	8,241	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	99,968
FY2026	4	Elimination of MS Principal - Expired/Not Replaced (No Separation Costs) - Benefits	3,648	3,666	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	44,164
FY2026	5	Elimination of HS Secretary - Retirement/Not Replaced (No Separation Costs) - Salary	3,569	3,621	3,673	3,673	3,673	3,673	3,673	3,673	3,673	3,673	3,673	3,673	3,673	43,923
FY2026	6	Elimination of HS Secretary - Retirement/Not Replaced (No Separation Costs) - Benefits	1,495	1,503	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	18,110
FY2026	7	Elimination of HS Media Specialist Position - Retirement/Non Replacement (No Cost of Separation) - Salary	7,576	7,576	7,822	7,822	7,822	7,822	7,822	7,822	7,822	7,822	7,822	7,822	7,822	93,371
FY2026	8	Elimination of HS Media Specialist Position - Retirement/Non Replacement (No Cost of Separation) - Benefits	3,562	3,562	3,601	3,601	3,601	3,601	3,601	3,601	3,601	3,601	3,601	3,601	3,601	43,130
FY2026	9	Elimination of MS ELA Teacher - RIF (No Cost of Separation) - Salary	7,185	7,185	7,419	7,419	7,419	7,419	7,419	7,419	7,419	7,419	7,419	7,419	7,419	88,558
FY2026	10	Elimination of MS ELA Teacher - RIF (No Cost of Separation) - Benefits	3,501	3,501	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	42,375
FY2026	11	Elimination of HS PE Teacher - RIF (No Cost of Separation) - Salary	5,580	5,580	5,762	5,762	5,762	5,762	5,762	5,762	5,762	5,762	5,762	5,762	5,762	68,779
FY2026	12	Elimination of HS PE Teacher - RIF (No Cost of Separation) - Benefits	3,249	3,249	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	39,274
FY2026	13	Elimination of HS Industrial Arts Teacher - RIF (No Cost of Separation) - Salary	3,647	3,647	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	3,766	44,954
FY2026	14	Elimination of HS Industrial Arts Teacher - RIF (No Cost of Separation) - Benefits	1,481	1,481	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	18,622
FY2026	15	Elimination of MS Science Teacher - RIF - Benefits Savings Only	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	21,271
FY2026	16	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	7,586	7,586	7,757	7,757	7,757	7,757	7,757	7,757	7,757	7,757	7,757	7,757	7,757	92,744
FY2026	17	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	46,682
FY2026	18	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	7,586	7,586	7,757	7,757	7,757	7,757	7,757	7,757	7,757	7,757	7,757	7,757	7,757	92,744
FY2026	19	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	26,840
FY2026	20	Administrative Action: Reductions in annual purchased service budgets FY26-FY29													9,918	9,918
FY2026	21	Administrative Action: Reductions in annual supply budgets FY26-FY29													56,652	56,652
FY2026	22	Administrative Action: Reductions in annual capital outlay budgets FY26-FY29													15,754	15,754
FY2026	23	Administrative Action: Reductions in annual other object budgets FY26-FY29													3,504	3,504
FY2025	24	Textbook Adoption - Science 6-12 reduced budget														0
FY2026	25	Textbook Adoption - Math 6-12 move from FY26 to FY28														0
FY2026	26	Reduction of Staff Technology Replacement														0
FY2026	27	Repair Dewitt Roof in FY25 instead of Operations (already forecasted in November)													190,000	190,000
FY2026	28	Administrative Action: Reduce total number of bus purchases from two per year, to one FY26-FY29													89,742	89,742

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	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 expense															
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	564,756	1,538,928										

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	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									
		EXPENDITURE REDUCTIONS - Enter each expense																						
FY2026	1	Elimination of Dean of Students Position - RIF (No Cost of Separation) - Salary	7,885	7,992	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	96,875									
FY2026	2	Elimination of Dean of Students Position - RIF (No Cost of Separation) - Benefits	3,792	3,809	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	45,856									
FY2026	3	Elimination of MS Principal - Expired/Not Replaced (No Separation Costs) - Salary	8,360	8,475	8,589	8,589	8,589	8,589	8,589	8,589	8,589	8,589	8,589	8,589	102,722									
FY2026	4	Elimination of MS Principal - Expired/Not Replaced (No Separation Costs) - Benefits	3,866	3,884	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	3,902	46,773									
FY2026	5	Elimination of HS Secretary - Retirement/Not Replaced (No Separation Costs) - Salary	3,673	3,723	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	45,133									
FY2026	6	Elimination of HS Secretary - Retirement/Not Replaced (No Separation Costs) - Benefits	1,583	1,591	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	19,157									
FY2026	7	Elimination of HS Media Specialist Position - Retirement/Non Replacement (No Cost of Separation) - Salary	7,822	7,822	8,054	8,054	8,054	8,054	8,054	8,054	8,054	8,054	8,054	8,054	96,187									
FY2026	8	Elimination of HS Media Specialist Position - Retirement/Non Replacement (No Cost of Separation) - Benefits	3,782	3,782	3,818	3,818	3,818	3,818	3,818	3,818	3,818	3,818	3,818	3,818	45,748									
FY2026	9	Elimination of MS ELA Teacher - RIF (No Cost of Separation) - Salary	7,419	7,419	7,639	7,639	7,639	7,639	7,639	7,639	7,639	7,639	7,639	7,639	91,229									
FY2026	10	Elimination of MS ELA Teacher - RIF (No Cost of Separation) - Benefits	3,719	3,719	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	44,970									
FY2026	11	Elimination of HS PE Teacher - RIF (No Cost of Separation) - Salary	5,762	5,762	5,933	5,933	5,933	5,933	5,933	5,933	5,933	5,933	5,933	5,933	70,853									
FY2026	12	Elimination of HS PE Teacher - RIF (No Cost of Separation) - Benefits	3,459	3,459	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	41,775									
FY2026	13	Elimination of HS Industrial Arts Teacher - RIF (No Cost of Separation) - Salary	3,766	3,766	3,878	3,878	3,878	3,878	3,878	3,878	3,878	3,878	3,878	3,878	46,309									
FY2026	14	Elimination of HS Industrial Arts Teacher - RIF (No Cost of Separation) - Benefits	1,566	1,566	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	18,963									
FY2026	15	Elimination of MS Science Teacher - RIF - Benefits Savings Only	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	22,912									
FY2026	16	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	7,757	7,757	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	95,390									
FY2026	17	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131	49,567									
FY2026	18	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	7,757	7,757	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	95,390									
FY2026	19	Elimination of Elementary Teacher - Retirement/Non Replacement (No Cost of Separation) - Benefits	2,351	2,351	2,351	2,351	2,351	2,351	2,351	2,351	2,351	2,351	2,351	2,351	28,209									
FY2026	20	Administrative Action: Reductions in annual purchased service budgets FY26-FY29												9,968	9,968									
FY2026	21	Administrative Action: Reductions in annual supply budgets FY26-FY29												56,579	56,579									
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													3,522	3,522								
FY2025	24	Textbook Adoption - Science 6-12 reduced budget													0									
FY2026	25	Textbook Adoption - Math 6-12 move from FY26 to FY28																						
FY2026	26	Reduction of Staff Technology Replacement																						0
FY2026	27	Repair Dewitt Roof in FY25 instead of Operations (already forecasted in November)																						0
FY2026	28	Administrative Action: Reduce total number of bus purchases from two per year, to one FY26-FY29																					90,902	90,902

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	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	
		EXPENDITURE REDUCTIONS - Enter each expenditure														
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	(146,730)	864,989									

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 expense														
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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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													3,540	3,540
FY2025	24	Textbook Adoption - Science 6-12 reduced budget														0
FY2026	25	Textbook Adoption - Math 6-12 move from FY26 to FY28														0
FY2026	26	Reduction of Staff Technology Replacement														0
FY2026	27	Repair Dewitt Roof in FY25 instead of Operations (already forecasted in November)														0
FY2026	28	Administrative Action: Reduce total number of bus purchases from two per year, to one FY26-FY29													91,356	91,356

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	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 expense															
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	257,717	1,309,424										

Cuyahoga Falls City (Summit)
PRECAUTION WRITTEN PLAN WORKBOOK

FORECAST TO BE ADOPTED AFTER PLAN IS APPROVED BY DEW

FY2025 Fall Forecast Submission

Forecast Line	Updated Forecast (Reflects Changes in Assumptions)					Plan Impact (Expenditure Reductions and Revenue Enhancements)					Required Forecast Update (Reflects Plans to be Implemented by Aug. 31st)					
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029	
01.010 General Property Tax (Real Estate)	35,934,998	35,966,841	33,149,474	28,512,697	26,746,054	0	0	0	0	0	35,934,998	35,966,841	33,149,474	28,512,697	26,746,054	
01.020 Tangible Personal Property Tax	705,185	765,606	755,789	727,013	742,898	0	0	0	0	0	705,185	765,606	755,789	727,013	742,898	
01.030 Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.035 Unrestricted State Grants-in-Aid	13,880,847	14,369,147	14,803,541	14,877,814	15,015,590	0	0	0	0	0	13,880,847	14,369,147	14,803,541	14,877,814	15,015,590	
01.040 Restricted State Grants-in-Aid	2,565,349	2,087,685	1,912,354	1,864,440	1,760,206	0	0	0	0	0	2,565,349	2,087,685	1,912,354	1,864,440	1,760,206	
01.045 Restricted Federal Grants-in-Aid - SFSF	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
01.050 State Share of Local Property Taxes	3,614,377	3,611,573	3,332,390	3,019,920	2,987,696	0	0	0	0	0	3,614,377	3,611,573	3,332,390	3,019,920	2,987,696	
01.060 All Other Revenues	4,167,623	4,242,651	4,524,931	4,560,679	4,597,499	0	0	0	0	0	4,167,623	4,242,651	4,524,931	4,560,679	4,597,499	
01.070 Total Revenues	60,868,379	61,043,503	58,478,479	53,562,563	51,849,943	0	0	0	0	0	60,868,379	61,043,503	58,478,479	53,562,563	51,849,943	
Other Financing Sources																
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.020 State Emergency Loans and Advancements (Approved)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.040 Operating Transfers-In	2,699	12,867	26,927	1,449	2,102	0	0	0	0	0	2,699	12,867	26,927	1,449	2,102	0
02.050 Advances-In	327,196	100,000	100,000	100,000	100,000	0	0	0	0	0	327,196	100,000	100,000	100,000	100,000	0
02.060 All Other Financing Sources	227,156	231,699	236,333	241,060	241,060	0	0	0	0	0	227,156	231,699	236,333	241,060	241,060	0
02.070 Total Other Financing Sources	557,051	344,566	363,260	342,509	343,162	0	0	0	0	0	557,051	344,566	363,260	342,509	343,162	0
02.080 Total Revenues and Other Financing Sources	61,425,430	61,388,069	58,841,739	53,905,072	52,193,105	0	0	0	0	0	61,425,430	61,388,069	58,841,739	53,905,072	52,193,105	
Expenditures																
03.010 Personal Services	35,051,288	35,702,517	35,868,961	36,448,831	37,067,589	0	(594,806)	(719,320)	(740,087)	(761,424)	35,051,288	35,107,711	35,149,641	35,708,744	36,306,165	
03.020 Employees' Retirement/Insurance Benefits	17,347,963	17,454,101	18,193,757	19,175,460	20,234,279	0	(277,889)	(343,740)	(363,931)	(386,224)	17,347,963	17,176,212	17,850,017	18,811,529	19,848,055	
03.030 Purchased Services	8,803,048	8,431,563	8,461,721	8,504,030	8,538,550	0	(9,869)	(9,918)	(9,968)	(10,018)	8,803,048	8,421,694	8,451,803	8,494,062	8,528,532	
03.040 Supplies and Materials	1,993,903	1,804,536	1,415,559	1,922,281	2,333,892	(50,000)	(319,056)	(56,652)	343,421	(56,862)	1,943,903	1,485,480	1,358,907	2,265,702	2,277,030	
03.050 Capital Outlay	4,670,733	3,166,250	959,766	1,498,595	1,598,087	0	(732,446)	(405,793)	(90,902)	(91,356)	4,670,733	2,433,804	553,973	1,407,693	1,506,731	
03.060 Intergovernmental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service:																
04.010 Principal-All (Historical Only)	0	360,000	375,000	395,000	415,000	0	0	0	0	0	0	360,000	375,000	395,000	415,000	
04.020 Principal-Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04.030 Principal-State Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04.040 Principal-State Advancements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04.050 Principal-HB 264 Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04.055 Principal-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
04.060 Interest and Fiscal Charges	0	877,757	862,388	843,138	822,888	0	0	0	0	0	0	877,757	862,388	843,138	822,888	
04.300 Other Objects	695,313	697,789	683,107	685,523	688,951	0	(3,486)	(3,504)	(3,522)	(3,540)	695,313	694,303	679,603	682,001	685,411	
04.500 Total Expenditures	68,562,248	68,494,513	66,820,259	69,472,858	71,699,236	(50,000)	(1,937,552)	(1,538,928)	(864,989)	(1,309,424)	68,512,248	66,556,961	65,281,331	68,607,869	70,389,812	
Other Financing Uses																
05.010 Operating Transfers-Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05.020 Advances-Out	100,000	100,000	100,000	100,000	100,000	0	0	0	0	0	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	0	0	0	0	0	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	0	0	0	0	0	127,000	127,000	127,000	127,000	127,000	
05.050 Total Expenditures and Other Financing Uses	68,689,248	68,621,513	66,947,259	69,599,858	71,826,236	(50,000)	(1,937,552)	(1,538,928)	(864,989)	(1,309,424)	68,639,248	66,683,961	65,408,331	68,734,869	70,516,812	

Cuyahoga Falls City (Summit)
PRECAUTION WRITTEN PLAN WORKBOOK

FORECAST TO BE ADOPTED AFTER PLAN IS APPROVED BY DEW

FY2025 Fall Forecast Submission

Forecast Line	Updated Forecast (Reflects Changes in Assumptions)				
	FY2025	FY2026	FY2027	FY2028	FY2029
06.010 Excess of Revenues over (under) Expenditures (2.080 less 5.050)	(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	8,211,445	978,001	(7,127,519)	(22,822,305)
07.020 Cash Balance June 30	8,211,445	978,001	(7,127,519)	(22,822,305)	(42,455,436)
08.010 Estimated Encumbrances June 30	0	0	0	0	0
10.010 Fund Balance June 30 for Certification of Appropriations	8,211,445	978,001	(7,127,519)	(22,822,305)	(42,455,436)
Revenue from Replacement/Renewal Levies					
11.010 Income Tax - Renewal	0	0	0	0	0
11.020 Property Tax - Renewal or Replacement	0	0	3,649,453	9,141,807	10,989,410
11.300 Cumulative Balance of Replacement/Renewal Levies	0	0	3,649,453	12,791,260	23,780,670
12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other	8,211,445	978,001	(3,478,066)	(10,031,045)	(18,674,766)
Revenue from New Levies					
13.010 Income Tax - New	0	0	0	0	0
13.020 Property Tax - New	0	0	0	0	0
13.030 Cumulative Balance of New Levies	0	0	0	0	0
14.010 Revenue from Future State Advancements	0	0	0	0	0
Cumulative State Advancements	0	0	0	0	0
15.010 Unreserved Fund Balance June 30	8,211,445	978,001	(3,478,066)	(10,031,045)	(18,674,766)

Forecast Line	Plan Impact (Expenditure Reductions and Revenue Enhancements)				
	FY2025	FY2026	FY2027	FY2028	FY2029
06.010 Excess of Revenues over (under) Expenditures (2.080 less 5.050)	50,000	1,937,552	1,538,928	864,989	1,309,424
07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	0	0	0	0	0
07.020 Cash Balance June 30	0	0	0	0	0
08.010 Estimated Encumbrances June 30	0	0	0	0	0
10.010 Fund Balance June 30 for Certification of Appropriations	0	0	0	0	0
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

Forecast Line	Required Forecast Update (Reflects Plans to be Implemented by Aug. 31st)				
	FY2025	FY2026	FY2027	FY2028	FY2029
06.010 Excess of Revenues over (under) Expenditures (2.080 less 5.050)	(7,213,818)	(5,295,892)	(6,566,592)	(14,829,797)	(18,323,707)
07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	15,475,263	8,261,445	2,965,553	(3,601,039)	(18,430,837)
07.020 Cash Balance June 30	8,261,445	2,965,553	(3,601,039)	(18,430,837)	(36,754,543)
08.010 Estimated Encumbrances June 30	0	0	0	0	0
10.010 Fund Balance June 30 for Certification of Appropriations	8,261,445	2,965,553	(3,601,039)	(18,430,837)	(36,754,543)
Deficits Eliminated?					
	YES	YES	YES	NO	NO
(Line 10.010)	(Line 10.010)	(Line 12.010)	(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

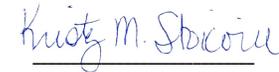
I certify, the board of education reviewed and approved the changes in assumptions, revenue enhancements and expenditure reductions contained in this workbook and approved the written plan template and narrative on:

February 26, 2025

(Enter Date of BOE Approval)


 Board President


 Superintendent


 Treasurer

Cuyahoga Falls City (Summit)

Board Approval Date:

PRECAUTION WRITTEN PLAN WORKBOOK
 FY2025 Fall Forecast Submission

Check Totals: 3,154 3,167 3,180 3,180 3,180 3,180 3,180 3,180 3,180 3,180 3,180 3,180 3,180 3,180 38,116

			FY2029												
Item	Description (unexpected change in funding, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
PLAN ITEMS NOT REQUIRED TO BE INCLUDED IN THE FYF UPDATE - only enter plan items which will not be act															
1	FY27 Elimination of MS Principal - RIF (No Separation Costs) - Salary	03.010 Personal Services - Employee Salaries & Wages	783	794	805	805	805	805	805	805	805	805	805	805	9,624
2	FY27 Elimination of MS Principal - RIF (No Separation Costs) - Benefits	03.020 Employees' Retirement and Insurance Benefits	1,172	1,174	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	14,105
3	FY27 Reduction in All Other Salaries - Stipends - Wages	03.010 Personal Services - Employee Salaries & Wages	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	12,437
4	FY27 Reduction in All Other Salaries - Stipends - Benefits	03.020 Employees' Retirement and Insurance Benefits	163	163	163	163	163	163	163	163	163	163	163	163	1,950
															0
															0

Total Proposed Changes: 3,154 3,167 3,180 3,180 3,180 3,180 3,180 3,180 3,180 3,180 3,180 3,180 3,180 3,180 38,116

Cuyahoga Falls City (Summit)
PRECAUTION WRITTEN PLAN WORKBOOK

FORECAST REFLECTING ALL PLAN ITEMS

FY2025 Fall Forecast Submission

Forecast Line	Required Forecast Update (Reflects Plans to be Implemented by Aug. 31st)					Impact of Subsequent Plan Items to be Implemented After Aug. 31st but in advance of YR3					Forecast Reflecting All Plan Items				
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029
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	8,261,445	2,965,553	(3,601,039)	(18,430,837)	(36,754,543)						8,261,445	2,965,553	(3,568,389)	(18,361,688)	(36,647,279)
Revenue from Replacement/Renewal Levies															
11.010 Income Tax - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	3,649,453	9,141,807	10,989,410	-	-	-	-	-	-	-	3,649,453	9,141,807	10,989,410
11.300 Cumulative Balance of Replacement/Renewal Levies	-	-	3,649,453	12,791,260	23,780,670	-	-	-	-	-	-	-	3,649,453	12,791,260	23,780,670
12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other	8,261,445	2,965,553	48,414	(5,639,577)	(12,973,873)						8,261,445	2,965,553	81,064	(5,570,428)	(12,866,609)
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	8,261,445	2,965,553	48,414	(5,639,577)	(12,973,873)						8,261,445	2,965,553	81,064	(5,570,428)	(12,866,609)

Impact of Changes in Assumptions:

Revenue Enhancements:	-	-	-	-	-
Renewals/New Levies/State Advances:	-	-	-	-	-
Expense Reductions:	-	-	32,650	36,499	38,116
Reserves and Encumbrances:	-	-	-	-	-
Annual:	-	-	32,650	36,499	38,116
Cumulative:	-	-	32,650	69,149	107,265

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)	(2,884,489)	(5,651,492)	(7,296,181)
NO	NO	NO	NO	NO