

## **Streetsboro City School District**

### **Written Plan to Address Projected Budget Reductions**

**Board Approval Date: March 12<sup>th</sup>, 2026**

#### **Introduction**

The Streetsboro City School Board of Education, Superintendent, Chief Business Officer, and Treasurer remain committed to responsible financial stewardship and do not approach budget reductions lightly. Following a comprehensive review of the district's financial forecast, enrollment trends, and long-term financial outlook, it has become necessary to implement proactive measures that align expenditures with projected revenues while preserving the educational experience for our students.

By acting now for next school year, the district can implement thoughtful, strategic adjustments rather than more disruptive reductions in future years. The Board of Education will review and act upon this written plan on March 12<sup>th</sup>, 2026, ensuring transparency and a responsible path forward for the Streetsboro Community.

#### **Financial Context**

Streetsboro City Schools continue to experience financial pressures driven by several factors:

- Variability in State Funding
- Limitations on local revenue growth
- Inflationary increases to transportation, supplies, and other costs
- Declining enrollment impacting funding
- Rising personnel and benefit costs

Without corrective action, forecast modeling indicated structural deficits in future fiscal years. This plan will help restore long-term financial stability while protecting core instructional programming. By making significant reductions for the 2026-2027 school year, the district anticipates establishing a positive budgeted cash balance throughout fiscal year 2028.

#### **Guiding Principles**

Streetsboro City Schools main commitment is to protect classroom instruction and the student learning experience. Everything was considered and evaluated, putting emphasis

on teaching and learning, minimizing direct impact on students, and preserving academic programming.

## **Staffing Adjustments**

### **Certified Staff**

The district has identified **\$388,441 in FY27 (\$466,129 in FY28-FY29) certified staffing savings** connected to retirements and reductions in force where necessary.

Strategies include:

- Retirements
- Reduction in force where positions are no longer needed

Assignments will continue to be finalized based on enrollment and master scheduling, with priority placed on maintaining appropriate class sizes and protecting core instruction.

### **Administration and Classified Staff**

The district has identified **\$397,121 in FY27 (\$476,546 in FY28-FY29) administrative and classified staffing savings** connecting to retirements and reductions in force.

Actions include:

- Library Aide and Secretary staffing adjustments
- Restructuring the Athletic Staff
- Moving the Athletic Director from Full-time to Part-time

### **Supplementals and Transportation**

The district has identified **\$177,327 in FY27 (\$212,792 in FY28-FY29) supplemental and transportation savings** connected to the reduction of field trips and MS/JV sports.

Actions include:

- MS/JV sports reductions
- All field trips cancelled
- Reduction of overtime available

### **Athletic Fee Adjustments**

To help offset costs associated with athletics, the district will implement the following:

- High School extracurricular fees increase from \$150 to \$300

**Estimated FY27-FY29 Annual Revenue Impact: \$45,000**

**Estimated Expenditure Impact:**

The district's identified reductions for FY2027 total:

**\$962,889**

The district's identified reductions for FY2028 and FY2029 total:

**\$1,155,467**

These reductions will be updated into the Forecast and an optional submission in May will be completed.

**Financial Oversight**

The Board of Education will continue to receive monthly financial reports, including:

- Revenue and expenditure comparisons
- General Fund comparisons
- Updates to the Forecast

This oversight ensures ongoing monitoring of reduction effectiveness and fiscal stability.

**Commitment to Transparency**

Streetsboro City Schools remains committed to clear and proactive communication throughout this process. Following Board approval, the district will provide updates to staff, families, and community members regarding implementation timelines and impacts.

While these decisions are difficult, they are necessary to safeguard the district's financial future and maintain high-quality educational opportunities. Streetsboro City Schools remain strong because of the partnership among students, families, staff, and community. By taking intentional action now, the district is positioning itself for long-term stability and success.

## **Streetsboro City Schools**

### **Written Plan to Address Projected Budget Reductions**

#### **Official Approval and Signature Page**

This document was formally reviewed and approved by the Streetsboro City Schools Board of Education on March 12<sup>th</sup>, 2026. The signatures below certify the district's commitment to implementing the strategies outlined in this plan to ensure long-term financial stability and responsible stewardship of public resources.

#### **Superintendent**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Cynthia Deevers, Superintendent

#### **Treasurer**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Brian Haines, Treasurer/CFO**

#### **President, Board of Education**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Tonia Eppe, Vice President, Board of Education**

Streetsboro City (Portage)

PRECAUTION WRITTEN PLAN

FY2026 Required Update Submission

| Forecast Line                                            | Historical Actuals |            |            | FY2026 Required Update Submission |            |            |            | Changes in Assumptions |        |        |        | Forecast With Updated Assumptions |            |            |            |
|----------------------------------------------------------|--------------------|------------|------------|-----------------------------------|------------|------------|------------|------------------------|--------|--------|--------|-----------------------------------|------------|------------|------------|
|                                                          | FY2023             | FY2024     | FY2025     | FY2026                            | FY2027     | FY2028     | FY2029     | FY2026                 | FY2027 | FY2028 | FY2029 | FY2026                            | FY2027     | FY2028     | FY2029     |
| 01.010 General Property Tax (Real Estate)                | 19,645,004         | 19,919,768 | 20,401,351 | 20,489,423                        | 20,567,954 | 19,980,507 | 19,375,103 | -                      | -      | -      | -      | 20,489,423                        | 20,567,954 | 19,980,507 | 19,375,103 |
| 01.020 Tangible Personal Property Tax                    | 876,371            | 838,885    | 996,207    | 1,067,392                         | 1,128,340  | 1,143,219  | 1,156,837  | -                      | -      | -      | -      | 1,067,392                         | 1,128,340  | 1,143,219  | 1,156,837  |
| 01.030 Income Tax                                        | -                  | -          | -          | -                                 | -          | -          | -          | -                      | -      | -      | -      | -                                 | -          | -          | -          |
| 01.035 Unrestricted State Grants-in-Aid                  | 4,984,368          | 5,024,678  | 5,155,518  | 5,457,728                         | 5,580,344  | 5,575,565  | 5,570,530  | -                      | -      | -      | -      | 5,457,728                         | 5,580,344  | 5,575,565  | 5,570,530  |
| 01.040 Restricted State Grants-in-Aid                    | 468,978            | 570,135    | 434,020    | 276,211                           | 247,520    | 250,890    | 254,503    | -                      | -      | -      | -      | 276,211                           | 247,520    | 250,890    | 254,503    |
| 01.050 State Reimbursement for Property Tax Credits      | 1,429,802          | 1,456,624  | 1,500,249  | 1,449,748                         | 1,463,505  | 1,428,548  | 1,392,704  | -                      | -      | -      | -      | 1,449,748                         | 1,463,505  | 1,428,548  | 1,392,704  |
| 01.060 All Other Revenues                                | 1,324,107          | 1,433,200  | 1,169,034  | 1,096,985                         | 903,505    | 533,022    | 378,989    | -                      | -      | -      | -      | 1,096,985                         | 903,505    | 533,022    | 378,989    |
| 01.070 Total Revenues                                    | 28,728,630         | 29,243,290 | 29,656,379 | 29,837,487                        | 29,891,168 | 28,911,751 | 28,128,666 | -                      | -      | -      | -      | 29,837,487                        | 29,891,168 | 28,911,751 | 28,128,666 |
| Other Financing Sources                                  |                    |            |            |                                   |            |            |            |                        |        |        |        |                                   |            |            |            |
| 02.010 Proceeds from Sale of Notes                       | -                  | -          | -          | -                                 | -          | -          | -          | -                      | -      | -      | -      | -                                 | -          | -          | -          |
| 02.020 State Emergency Loans and Advancements (Approved) |                    |            |            |                                   |            |            |            |                        |        |        |        |                                   |            |            |            |
| 02.040 Operating Transfers-In                            | 4,168,793          | -          | -          | -                                 | -          | -          | -          | -                      | -      | -      | -      | -                                 | -          | -          | -          |
| 02.050 Advances-In                                       | 138,110            | 141,841    | 32,754     | 46,289                            | 46,289     | 46,289     | 46,289     | -                      | -      | -      | -      | 46,289                            | 46,289     | 46,289     | 46,289     |
| 02.060 All Other Financing Sources                       | 73,992             | 84,374     | 89,326     | -                                 | -          | -          | -          | -                      | -      | -      | -      | -                                 | -          | -          | -          |
| 02.070 Total Other Financing Sources                     | 4,380,895          | 226,215    | 122,080    | 46,289                            | 46,289     | 46,289     | 46,289     | -                      | -      | -      | -      | 46,289                            | 46,289     | 46,289     | 46,289     |
| 02.080 Total Revenues and Other Financing Sources        | 33,109,525         | 29,469,505 | 29,778,459 | 29,883,776                        | 29,937,457 | 28,958,040 | 28,174,955 | -                      | -      | -      | -      | 29,883,776                        | 29,937,457 | 28,958,040 | 28,174,955 |
| Expenditures                                             |                    |            |            |                                   |            |            |            |                        |        |        |        |                                   |            |            |            |
| 03.010 Personal Services                                 | 15,779,690         | 16,241,730 | 17,551,432 | 17,636,484                        | 18,268,933 | 18,940,228 | 19,637,501 | -                      | -      | -      | -      | 17,636,484                        | 18,268,933 | 18,940,228 | 19,637,501 |
| 03.020 Employees' Retirement/Insurance Benefits          | 7,146,362          | 7,540,489  | 8,444,715  | 9,121,298                         | 9,833,658  | 10,612,945 | 11,462,894 | -                      | -      | -      | -      | 9,121,298                         | 9,833,658  | 10,612,945 | 11,462,894 |
| 03.030 Purchased Services                                | 2,955,359          | 3,056,053  | 2,964,654  | 3,272,668                         | 3,412,429  | 3,526,962  | 3,645,539  | -                      | -      | -      | -      | 3,272,668                         | 3,412,429  | 3,526,962  | 3,645,539  |
| 03.040 Supplies and Materials                            | 665,434            | 547,421    | 595,047    | 610,378                           | 628,659    | 647,612    | 667,260    | -                      | -      | -      | -      | 610,378                           | 628,659    | 647,612    | 667,260    |
| 03.050 Capital Outlay                                    | 13,612             | 2,124      | 443        | 2,209                             | 2,253      | 2,298      | 2,344      | -                      | -      | -      | -      | 2,209                             | 2,253      | 2,298      | 2,344      |
| 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 Repayment            |                    |            |            |                                   |            |            |            |                        |        |        |        |                                   |            |            |            |
| 04.050 Principal-HB 264 Loans                            | -                  | -          | -          | -                                 | -          | -          | -          | -                      | -      | -      | -      | -                                 | -          | -          | -          |
| 04.055 Principal-Other                                   | -                  | -          | -          | -                                 | -          | -          | -          | -                      | -      | -      | -      | -                                 | -          | -          | -          |
| 04.060 Interest and Fiscal Charges                       | -                  | -          | -          | -                                 | -          | -          | -          | -                      | -      | -      | -      | -                                 | -          | -          | -          |
| 04.300 Other Objects                                     | 645,352            | 642,209    | 660,278    | 675,525                           | 692,853    | 710,647    | 728,917    | -                      | -      | -      | -      | 675,525                           | 692,853    | 710,647    | 728,917    |
| 04.500 Total Expenditures                                | 27,205,809         | 28,030,026 | 30,216,569 | 31,318,562                        | 32,838,785 | 34,440,692 | 36,144,455 | -                      | -      | -      | -      | 31,318,562                        | 32,838,785 | 34,440,692 | 36,144,455 |
| Other Financing Uses                                     |                    |            |            |                                   |            |            |            |                        |        |        |        |                                   |            |            |            |
| 05.010 Operating Transfers-Out                           | 4,318,843          | 183,986    | 324,442    | 1,350,000                         | 350,000    | 325,000    | 200,000    | -                      | -      | -      | -      | 1,350,000                         | 350,000    | 325,000    | 200,000    |
| 05.020 Advances-Out                                      | 141,841            | 46,289     | 93,133     | 46,289                            | 46,289     | 46,289     | 46,289     | -                      | -      | -      | -      | 46,289                            | 46,289     | 46,289     | 46,289     |
| 05.030 All Other Financing Uses                          | -                  | -          | -          | -                                 | -          | -          | -          | -                      | -      | -      | -      | -                                 | -          | -          | -          |
| 05.040 Total Other Financing Uses                        | 4,460,684          | 230,275    | 417,575    | 1,396,289                         | 396,289    | 371,289    | 246,289    | -                      | -      | -      | -      | 1,396,289                         | 396,289    | 371,289    | 246,289    |
| 05.050 Total Expenditures and Other Financing Uses       | 31,666,493         | 28,260,301 | 30,634,144 | 32,714,851                        | 33,235,074 | 34,811,981 | 36,390,744 | -                      | -      | -      | -      | 32,714,851                        | 33,235,074 | 34,811,981 | 36,390,744 |

Streetsboro City (Portage)

PRECAUTION WRITTEN PLAN

FY2026 Required Update Submission

| Forecast Line                                                                        | Historical Actuals |            |            | FY2026 Required Update Submission |             |             |              |
|--------------------------------------------------------------------------------------|--------------------|------------|------------|-----------------------------------|-------------|-------------|--------------|
|                                                                                      | FY2023             | FY2024     | FY2025     | FY2026                            | FY2027      | FY2028      | FY2029       |
| 06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)     | 1,443,032          | 1,209,204  | (855,685)  | (2,831,075)                       | (3,297,617) | (5,853,941) | (8,215,789)  |
| 07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies | 8,276,052          | 9,719,085  | 11,028,290 | 10,172,606                        | 7,341,531   | 4,043,914   | (1,810,027)  |
| 07.020 Cash Balance @ June 30                                                        | 9,719,084          | 10,928,289 | 10,172,605 | 7,341,531                         | 4,043,914   | (1,810,027) | (10,025,816) |
| 08.010 Estimated Encumbrances @ June 30                                              | -                  | -          | 300,000    | 300,000                           | 300,000     | 300,000     | 300,000      |
| Reservation of Fund Balance                                                          |                    |            |            |                                   |             |             |              |
| 09.080 Reservation of Fund Balance                                                   | -                  | -          | -          | -                                 | -           | -           | -            |
| 10.010 Fund Balance @ June 30 for Certification of Appropriations                    | 9,719,084          | 10,928,289 | 9,872,605  | 7,041,531                         | 3,743,914   | (2,110,027) | (10,325,816) |

Revenue from Replacement/Renewal Levies

|                                                                               |           |            |           |           |           |             |             |
|-------------------------------------------------------------------------------|-----------|------------|-----------|-----------|-----------|-------------|-------------|
| 11.010 Income Tax - Renewal                                                   | -         | -          | -         | -         | -         | -           | -           |
| 11.020 Property Tax - Renewal or Replacement                                  | -         | -          | -         | -         | -         | 884,890     | 1,775,471   |
| 11.300 Cumulative Bal. of Replacement/Renewal Levies                          | -         | -          | -         | -         | -         | 884,890     | 2,660,361   |
| 12.010 Fund Balance @ June 30 for Certification of Contracts, Salaries, Other | 9,719,084 | 10,928,289 | 9,872,605 | 7,041,531 | 3,743,914 | (1,225,137) | (7,665,455) |

Revenue from New Levies

|                                          |           |            |           |           |           |             |             |
|------------------------------------------|-----------|------------|-----------|-----------|-----------|-------------|-------------|
| 13.010 Income Tax - New                  | -         | -          | -         | -         | -         | -           | -           |
| 13.020 Property Tax - New                | -         | -          | -         | -         | -         | -           | -           |
| 13.030 Cumulative Balance of New Levies  | -         | -          | -         | -         | -         | -           | -           |
| 15.010 Unreserved Fund Balance @ June 30 | 9,719,084 | 10,928,289 | 9,872,605 | 7,041,531 | 3,743,914 | (1,225,137) | (7,665,455) |

Impact of Changes in Assumptions:

|                                     |   |   |   |   |
|-------------------------------------|---|---|---|---|
| Revenue Enhancements:               | - | - | - | - |
| Renewals/New Levies/State Advances: | - | - | - | - |
| Expense Reductions:                 | - | - | - | - |
| Reserves and Encumbrances:          | - | - | - | - |
| Net State Advancements Rev/Repaymt  | - | - | - | - |
| Annual:                             | - | - | - | - |
| Cumulative:                         | - | - | - | - |

UPDATED FORECAST PRIOR TO PLAN

| Changes in Assumptions |        |        |        | Forecast With Updated Assumptions |             |             |              |
|------------------------|--------|--------|--------|-----------------------------------|-------------|-------------|--------------|
| FY2026                 | FY2027 | FY2028 | FY2029 | FY2026                            | FY2027      | FY2028      | FY2029       |
| -                      | -      | -      | -      | (2,831,075)                       | (3,297,617) | (5,853,941) | (8,215,789)  |
|                        |        |        |        | 10,172,606                        | 7,341,531   | 4,043,914   | (1,810,027)  |
|                        |        |        |        | 7,341,531                         | 4,043,914   | (1,810,027) | (10,025,816) |
| -                      | -      | -      | -      | 300,000                           | 300,000     | 300,000     | 300,000      |
|                        |        |        |        | -                                 | -           | -           | -            |
|                        |        |        |        | 7,041,531                         | 3,743,914   | (2,110,027) | (10,325,816) |

|   |   |   |   |           |           |             |             |
|---|---|---|---|-----------|-----------|-------------|-------------|
| - | - | - | - | -         | -         | -           | -           |
| - | - | - | - | -         | -         | 884,890     | 1,775,471   |
| - | - | - | - | -         | -         | 884,890     | 2,660,361   |
|   |   |   |   | 7,041,531 | 3,743,914 | (1,225,137) | (7,665,455) |
| - | - | - | - | -         | -         | -           | -           |
| - | - | - | - | -         | -         | -           | -           |
| - | - | - | - | -         | -         | -           | -           |
|   |   |   |   | 7,041,531 | 3,743,914 | (1,225,137) | (7,665,455) |

Deficits Eliminated?

|               |               |               |               |
|---------------|---------------|---------------|---------------|
| YES           | YES           | NO            | NO            |
| (Line 10.010) | (Line 10.010) | (Line 12.010) | (Line 12.010) |

Streetsboro City (Portage)

| PRECAUTION WRITTEN PLAN WORKBOOK  |                                                                                                                                                                                                                                                                                                                                                          |               | Check Totals:     |                   |                   |                   |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------|-------------------|-------------------|-------------------|
| FY2026 Required Update Submission |                                                                                                                                                                                                                                                                                                                                                          |               | FY2026            | FY2027            | FY2028            | FY2029            |
| Item                              | Description (unexpected change in funding, etc.)                                                                                                                                                                                                                                                                                                         | Forecast Line | Annual Adjustment | Annual Adjustment | Annual Adjustment | Annual Adjustment |
|                                   | <b>CHANGES IN ASSUMPTIONS</b> - items affecting the forecast submission which triggered the required plan that are not the result of district actions to reduce expenditures or increase revenue.<br>* Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts.<br>* Enter Revenue Reductions and Increased Costs as NEGATIVE amounts. |               |                   |                   |                   |                   |
|                                   | Not Applicable                                                                                                                                                                                                                                                                                                                                           |               |                   |                   |                   |                   |
|                                   |                                                                                                                                                                                                                                                                                                                                                          |               |                   |                   |                   |                   |
|                                   |                                                                                                                                                                                                                                                                                                                                                          |               |                   |                   |                   |                   |
| Total Proposed Changes:           |                                                                                                                                                                                                                                                                                                                                                          |               | 0                 | 0                 | 0                 | 0                 |

Streetsboro City (Portage)

| PRECAUTION WRITTEN PLAN WORKBOOK     |      |                                                                                                                                                                                                                                                                                                                                 |                           | Check Totals:     |                   |                   |                   |
|--------------------------------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| FY2026 Required Update Submission    |      |                                                                                                                                                                                                                                                                                                                                 |                           | FY2026            | FY2027            | FY2028            | FY2029            |
| Implement Year                       | Item | Description<br>(increase in fees, rental income, etc.)                                                                                                                                                                                                                                                                          | Forecast Line             | Annual Adjustment | Annual Adjustment | Annual Adjustment | Annual Adjustment |
|                                      |      | <b>REVENUE ENHANCEMENTS :</b><br>* Enter each revenue enhancement as a positive amount.<br>* Do not include levy revenue that is not voter approved.<br><b>*If the board will enact the revenue enhancement in this fiscal year, enter it below, otherwise enter it in the tab titled "Plan Items NOT Required in the FYF".</b> |                           |                   |                   |                   |                   |
| FY2027                               | 1    | Increase Pay to Participate Fee: FY27-FY29                                                                                                                                                                                                                                                                                      | 01.060 All Other Revenues | 0                 | 45,000            | 45,000            | 45,000            |
|                                      |      |                                                                                                                                                                                                                                                                                                                                 |                           |                   |                   |                   |                   |
|                                      |      |                                                                                                                                                                                                                                                                                                                                 |                           |                   |                   |                   |                   |
| Total Proposed Revenue Enhancements: |      |                                                                                                                                                                                                                                                                                                                                 |                           | 0                 | 45,000            | 45,000            | 45,000            |

## Streetsboro City (Portage)

[illegible]

### Streetsboro City (Portage)

[illegible]

## Streetsboro City (Portage)

| PRECAUTION WRITTEN PLAN WORKBOOK                                                                    |      |                                                                                | Check Totals:                                        |     |     |        |     |     |     |     |     |     |     |     |     |              |
|-----------------------------------------------------------------------------------------------------|------|--------------------------------------------------------------------------------|------------------------------------------------------|-----|-----|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------|
| FY2026 Required Update Submission                                                                   |      |                                                                                | 00962,88900000000000962,889                          |     |     |        |     |     |     |     |     |     |     |     |     |              |
| Implement Year                                                                                      | Item | Description<br>(position eliminated, budget item reduced, etc.)                | Forecast Line                                        | Jul | Aug | Sep    | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total FY2027 |
| EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-                                 |      |                                                                                |                                                      |     |     |        |     |     |     |     |     |     |     |     |     |              |
| * Enter each expenditure reduction as a <u>positive</u> amount.                                     |      |                                                                                |                                                      |     |     |        |     |     |     |     |     |     |     |     |     |              |
| * Enter staffing reduction by <u>INDIVIDUAL POSITION</u> and                                        |      |                                                                                |                                                      |     |     |        |     |     |     |     |     |     |     |     |     |              |
| * <u>3 Lines Required For Each Position:</u> wages, benefits, and separation costs.                 |      |                                                                                |                                                      |     |     |        |     |     |     |     |     |     |     |     |     |              |
| * <u>If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.</u> |      |                                                                                |                                                      |     |     |        |     |     |     |     |     |     |     |     |     |              |
| FY2027                                                                                              | 1    | Tech k-2; Instructional Position RIF                                           | 03.010 Personal Services - Employee Salaries & Wages |     |     | 78,138 |     |     |     |     |     |     |     |     |     | 78,138       |
| FY2027                                                                                              | 2    | Tech k-2; Instructional Position RIF. No Severance                             | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 12,606 |     |     |     |     |     |     |     |     |     | 12,606       |
| FY2027                                                                                              | 3    | Tech 3-5; Instructional Position RIF                                           | 03.010 Personal Services - Employee Salaries & Wages |     |     | 43,038 |     |     |     |     |     |     |     |     |     | 43,038       |
| FY2027                                                                                              | 4    | Tech 3-5; Instructional Position RIF. No Severance                             | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 17,396 |     |     |     |     |     |     |     |     |     | 17,396       |
| FY2027                                                                                              | 5    | 5th Band/MS Music; Instructional RIF                                           | 03.010 Personal Services - Employee Salaries & Wages |     |     | 37,393 |     |     |     |     |     |     |     |     |     | 37,393       |
| FY2027                                                                                              | 6    | 5th Band/MS Music; Instructional RIF. Severance                                | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 6,902  |     |     |     |     |     |     |     |     |     | 6,902        |
| FY2027                                                                                              | 7    | Socal Studies 9-12; Instructional Position RIF                                 | 03.010 Personal Services - Employee Salaries & Wages |     |     | 37,393 |     |     |     |     |     |     |     |     |     | 37,393       |
| FY2027                                                                                              | 8    | Socal Studies 9-12; Instructional Position RIF. No Severance                   | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 6,902  |     |     |     |     |     |     |     |     |     | 6,902        |
| FY2027                                                                                              | 9    | Library Aide A; Classified RIF                                                 | 03.010 Personal Services - Employee Salaries & Wages |     |     | 31,178 |     |     |     |     |     |     |     |     |     | 31,178       |
| FY2027                                                                                              | 10   | Library Aide A; Classified RIF. No Severance                                   | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 34,478 |     |     |     |     |     |     |     |     |     | 34,478       |
| FY2027                                                                                              | 11   | Library Aide B; Classified RIF                                                 | 03.010 Personal Services - Employee Salaries & Wages |     |     | 31,178 |     |     |     |     |     |     |     |     |     | 31,178       |
| FY2027                                                                                              | 12   | Library Aide B; Classified RIF. No Severance                                   | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 34,478 |     |     |     |     |     |     |     |     |     | 34,478       |
| FY2027                                                                                              | 13   | Library Aide C; Classified RIF                                                 | 03.010 Personal Services - Employee Salaries & Wages |     |     | 24,247 |     |     |     |     |     |     |     |     |     | 24,247       |
| FY2027                                                                                              | 14   | Library Aide C; Classified RIF. No Severance                                   | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 33,508 |     |     |     |     |     |     |     |     |     | 33,508       |
| FY2027                                                                                              | 15   | Secretary A; Classified RIF                                                    | 03.010 Personal Services - Employee Salaries & Wages |     |     | 30,444 |     |     |     |     |     |     |     |     |     | 30,444       |
| FY2027                                                                                              | 16   | Secretary A; Classified RIF. No Severance                                      | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 5,929  |     |     |     |     |     |     |     |     |     | 5,929        |
| FY2027                                                                                              | 17   | Secretary B; Classified RIF                                                    | 03.010 Personal Services - Employee Salaries & Wages |     |     | 46,612 |     |     |     |     |     |     |     |     |     | 46,612       |
| FY2027                                                                                              | 18   | Secretary B; Classified RIF. No Severance                                      | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 36,715 |     |     |     |     |     |     |     |     |     | 36,715       |
| FY2027                                                                                              | 19   | Office Aide; Classified RIF                                                    | 03.010 Personal Services - Employee Salaries & Wages |     |     | 18,054 |     |     |     |     |     |     |     |     |     | 18,054       |
| FY2027                                                                                              | 20   | Office Aide; Classified RIF. No Severance                                      | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 4,194  |     |     |     |     |     |     |     |     |     | 4,194        |
| FY2027                                                                                              | 21   | Retire/Replace ES Teacher; Instructional Replacement at lower rate             | 03.010 Personal Services - Employee Salaries & Wages |     |     | 49,211 |     |     |     |     |     |     |     |     |     | 49,211       |
| FY2027                                                                                              | 22   | Retire/Replace ES Teacher; Instructional Replacement at lower rate             | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 25,126 |     |     |     |     |     |     |     |     |     | 25,126       |
| FY2027                                                                                              | 23   | Retire/Replace MS Teacher; Instructional Replacement at lower rate             | 03.010 Personal Services - Employee Salaries & Wages |     |     | 49,211 |     |     |     |     |     |     |     |     |     | 49,211       |
| FY2027                                                                                              | 24   | Retire/Replace MS Teacher; Instructional Replacement at lower rate             | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 25,126 |     |     |     |     |     |     |     |     |     | 25,126       |
| FY2027                                                                                              | 25   | Reduction of MS/JV Sports Athletic Cost; Elimination of Supplemental Contracts | 03.010 Personal Services - Employee Salaries & Wages |     |     | 68,974 |     |     |     |     |     |     |     |     |     | 68,974       |
| FY2027                                                                                              | 26   | Reduction of MS/JV Sports Athletic Cost; Elimination of Supplemental Contracts | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 15,826 |     |     |     |     |     |     |     |     |     | 15,826       |
| FY2027                                                                                              | 27   | Reduction of OT Transportation for MS/JV Sports/Field Trips; Wages             | 03.010 Personal Services - Employee Salaries & Wages |     |     | 25,794 |     |     |     |     |     |     |     |     |     | 25,794       |
| FY2027                                                                                              | 28   | Reduction of OT Transportation for MS/JV Sports/Field Trips; Benefits          | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 3,611  |     |     |     |     |     |     |     |     |     | 3,611        |
| FY2027                                                                                              | 29   | Reduction of most clubs (Stipends); Elimination of Supplemental Contracts      | 03.010 Personal Services - Employee Salaries & Wages |     |     | 55,369 |     |     |     |     |     |     |     |     |     | 55,369       |
| FY2027                                                                                              | 30   | Reduction of most clubs (Stipends); Elimination of Supplemental Contracts      | 03.020 Employees' Retirement and Insurance Benefits  |     |     | 7,752  |     |     |     |     |     |     |     |     |     | 7,752        |

## Streetsboro City (Portage)

# PRECAUTION WRITTEN PLAN WORKBOOK

### Check Totals

[illegible]

## FY2026 Required Update Submission

**FY2027**[illegible]

**Total Proposed Expenditure Reductions:**

[illegible]

| PRECAUTION WRITTEN PLAN WORKBOOK  |      |                                                                 |
|-----------------------------------|------|-----------------------------------------------------------------|
| FY2026 Required Update Submission |      |                                                                 |
| Implement<br>Year                 | Item | Description<br>(position eliminated, budget item reduced, etc.) |
|                                   |      |                                                                 |

|  |        |
|--|--------|
|  | FY2028 |
|--|--------|

[illegible]

## Streetsboro City (Portage)

| PRECAUTION WRITTEN PLAN WORKBOOK                                                             |      |                                                                  |
|----------------------------------------------------------------------------------------------|------|------------------------------------------------------------------|
| FY2026 Required Update Submission                                                            |      |                                                                  |
| Implement Year                                                                               | Item | Description<br>(position eliminated, budget item reduced, etc.)  |
| Forecast Line                                                                                |      |                                                                  |
|                                                                                              |      |                                                                  |
| EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-                          |      |                                                                  |
| * Enter each expenditure reduction as a positive amount.                                     |      |                                                                  |
| * Enter staffing reduction by INDIVIDUAL POSITION and                                        |      |                                                                  |
| * 3 Lines Required For Each Position: wages, benefits, and separation costs.                 |      |                                                                  |
| * If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here. |      |                                                                  |
| FY2027                                                                                       | 31   | FT Admin to PT; Administrative Wage Reduction                    |
| FY2027                                                                                       | 32   | FT Admin to PT; Administrative Benefit Reduction                 |
| FY2027                                                                                       | 33   | Retirement - Food Service - No Replacement; Classified Reduction |
| FY2027                                                                                       | 34   | Retirement - Food Service - No Replacement; Classified Reduction |
|                                                                                              |      |                                                                  |
| Total Proposed Expenditure Reductions:                                                       |      |                                                                  |

## Streetsboro City (Portage)

| PRECAUTION WRITTEN PLAN WORKBOOK                                           |      |                                                                                |
|----------------------------------------------------------------------------|------|--------------------------------------------------------------------------------|
| FY2026 Required Update Submission                                          |      |                                                                                |
| Implement Year                                                             | Item | Description<br><small>(position eliminated, budget item reduced, etc.)</small> |
| <b>EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-</b> |      |                                                                                |
|                                                                            |      |                                                                                |
|                                                                            |      |                                                                                |
|                                                                            |      |                                                                                |
| FY2027                                                                     | 1    | Tech k-2; Instructional Position RIF                                           |
| FY2027                                                                     | 2    | Tech k-2; Instructional Position RIF. No Severance                             |
| FY2027                                                                     | 3    | Tech 3-5; Instructional Position RIF                                           |
| FY2027                                                                     | 4    | Tech 3-5; Instructional Position RIF. No Severance                             |
| FY2027                                                                     | 5    | 5th Band/MS Music; Instructional RIF                                           |
| FY2027                                                                     | 6    | 5th Band/MS Music; Instructional RIF. Severance                                |
| FY2027                                                                     | 7    | Socal Studies 9-12; Instructional Position RIF                                 |
| FY2027                                                                     | 8    | Socal Studies 9-12; Instructional Position RIF. No Severance                   |
| FY2027                                                                     | 9    | Library Aide A; Classified RIF                                                 |
| FY2027                                                                     | 10   | Library Aide A; Classified RIF. No Severance                                   |
| FY2027                                                                     | 11   | Library Aide B; Classified RIF                                                 |
| FY2027                                                                     | 12   | Library Aide B; Classified RIF. No Severance                                   |
| FY2027                                                                     | 13   | Library Aide C; Classified RIF                                                 |
| FY2027                                                                     | 14   | Library Aide C; Classified RIF. No Severance                                   |
| FY2027                                                                     | 15   | Secretary A; Classified RIF                                                    |
| FY2027                                                                     | 16   | Secretary A; Classified RIF. No Severance                                      |
| FY2027                                                                     | 17   | Secretary B; Classified RIF                                                    |
| FY2027                                                                     | 18   | Secretary B; Classified RIF. No Severance                                      |
| FY2027                                                                     | 19   | Office Aide; Classified RIF                                                    |
| FY2027                                                                     | 20   | Office Aide; Classified RIF. No Severance                                      |
| FY2027                                                                     | 21   | Retire/Replace ES Teacher; Instructional Replacement at lower rate             |
| FY2027                                                                     | 22   | Retire/Replace ES Teacher; Instructional Replacement at lower rate             |
| FY2027                                                                     | 23   | Retire/Replace MS Teacher; Instructional Replacement at lower rate             |
| FY2027                                                                     | 24   | Retire/Replace MS Teacher; Instructional Replacement at lower rate             |
| FY2027                                                                     | 25   | Reduction of MS/JV Sports Athletic Cost; Elimination of Supplemental Contracts |
| FY2027                                                                     | 26   | Reduction of MS/JV Sports Athletic Cost; Elimination of Supplemental Contracts |
| FY2027                                                                     | 27   | Reduction of OT Transportation for MS/JV Sports/Field Trips; Wages             |
| FY2027                                                                     | 28   | Reduction of OT Transportation for MS/JV Sports/Field Trips; Benefits          |
| FY2027                                                                     | 29   | Reduction of most clubs (Stipends); Elimination of Supplemental Contracts      |
| FY2027                                                                     | 30   | Reduction of most clubs (Stipends); Elimination of Supplemental Contracts      |

## Streetsboro City (Portage)

[illegible]

**PRECAUTION WRITTEN PLAN WORKBOOK**  
**FY2026 Required Update Submission**

05.050 Total Expenditures and Other Financing Uses

|            |            |            |            |
|------------|------------|------------|------------|
| 29,837,487 | 29,891,168 | 28,911,751 | 28,128,666 |
|------------|------------|------------|------------|

|            |            |            |            |
|------------|------------|------------|------------|
| 29,883,776 | 29,937,457 | 28,958,040 | 28,174,955 |
|------------|------------|------------|------------|

|                   |                   |                   |                   |
|-------------------|-------------------|-------------------|-------------------|
| <b>31,318,562</b> | <b>32,838,785</b> | <b>34,440,692</b> | <b>36,144,455</b> |
|-------------------|-------------------|-------------------|-------------------|

|            |            |            |            |
|------------|------------|------------|------------|
| 32,714,851 | 33,235,074 | 34,811,981 | 36,390,744 |
|------------|------------|------------|------------|

|   |        |        |        |
|---|--------|--------|--------|
| 0 | 45,000 | 45,000 | 45,000 |
|---|--------|--------|--------|

|   |        |        |        |
|---|--------|--------|--------|
| 0 | 45,000 | 45,000 | 45,000 |
|---|--------|--------|--------|

|   |           |             |             |
|---|-----------|-------------|-------------|
| 0 | (962,889) | (1,155,467) | (1,155,467) |
|---|-----------|-------------|-------------|

|   |           |             |             |
|---|-----------|-------------|-------------|
| 0 | (962,889) | (1,155,467) | (1,155,467) |
|---|-----------|-------------|-------------|

|            |            |            |            |
|------------|------------|------------|------------|
| 29,837,487 | 29,936,168 | 28,956,751 | 28,173,666 |
|------------|------------|------------|------------|

|            |            |            |            |
|------------|------------|------------|------------|
| 29,883,776 | 29,982,457 | 29,003,040 | 28,219,955 |
|------------|------------|------------|------------|

|            |            |            |            |
|------------|------------|------------|------------|
| 31,318,562 | 31,875,896 | 33,285,225 | 34,988,988 |
|------------|------------|------------|------------|

|            |            |            |            |
|------------|------------|------------|------------|
| 32,714,851 | 32,272,185 | 33,656,514 | 35,235,277 |
|------------|------------|------------|------------|

|   |   |            |            |
|---|---|------------|------------|
| 0 | 0 | 28,956,751 | 28,173,666 |
|---|---|------------|------------|

|       |   |            |            |
|-------|---|------------|------------|
| 0     | 0 | 29,003,040 | 28,219,955 |
| <hr/> |   | <hr/>      |            |

|   |   |            |            |
|---|---|------------|------------|
| 0 | 0 | 33,285,225 | 34,988,988 |
|---|---|------------|------------|

|   |   |            |            |
|---|---|------------|------------|
| 0 | 0 | 33,656,514 | 35,235,277 |
|---|---|------------|------------|

| Streetsboro City (Portage)                                                              |             |             |             |              | FORECAST REFLECTING PLAN TO BE SUBMITTED TO EMIS AFTER PLAN IS APPROVED BY DEW |           |           |           |                                                                             |                       |               |               | FORECAST REFLECTING YR3 PLAN ITEMS             |        |                                           |               |
|-----------------------------------------------------------------------------------------|-------------|-------------|-------------|--------------|--------------------------------------------------------------------------------|-----------|-----------|-----------|-----------------------------------------------------------------------------|-----------------------|---------------|---------------|------------------------------------------------|--------|-------------------------------------------|---------------|
| PRECAUTION WRITTEN PLAN WORKBOOK                                                        |             |             |             |              | Plan Impact<br>(Expenditure Reductions & Revenue Enhancements)                 |           |           |           | Required Forecast Update<br>(Reflects Plans to be Implemented by July 31st) |                       |               |               | YR3 Plan Impact<br>(Reductions & Enhancements) |        | YR3 & YR4 Forecast<br>with YR3 Plan Items |               |
| FY2026 Required Update Submission                                                       |             |             |             |              | FY2026                                                                         | FY2027    | FY2028    | FY2029    | FY2026                                                                      | FY2027                | FY2028        | FY2029        | FY2028                                         | FY2029 | FY2028                                    | FY2029        |
| Forecast Line                                                                           |             |             |             |              |                                                                                |           |           |           |                                                                             |                       |               |               |                                                |        |                                           |               |
| 06.010 Excess of Revenues over (under) Expenditures<br>(Line 2.080 less Line 5.050)     | (2,831,075) | (3,297,617) | (5,853,941) | (8,215,789)  | 0                                                                              | 1,007,889 | 1,200,467 | 1,200,467 | (2,831,075)                                                                 | (2,289,728)           | (4,653,474)   | (7,015,322)   | 0                                              | 0      | (4,653,474)                               | (7,015,322)   |
| 07.010 Cash Balance @ July 1 - Excluding<br>Proposed Renewal/Replacement and New Levies | 10,172,606  | 7,341,531   | 4,043,914   | (1,810,027)  |                                                                                |           |           |           | 10,172,606                                                                  | 7,341,531             | 5,051,803     | 398,328       |                                                |        | 5,051,803                                 | 398,328       |
| 07.020 Cash Balance @ June 30                                                           | 7,341,531   | 4,043,914   | (1,810,027) | (10,025,816) |                                                                                |           |           |           | 7,341,531                                                                   | 5,051,803             | 398,328       | (6,616,994)   |                                                |        | 398,328                                   | (6,616,994)   |
| 08.010 Estimated Encumbrances @ June 30                                                 | 300,000     | 300,000     | 300,000     | 300,000      | 0                                                                              | 0         | 0         | 0         | 300,000                                                                     | 300,000               | 300,000       | 300,000       | 0                                              | 0      | 300,000                                   | 300,000       |
| Reservation of Fund Balance                                                             |             |             |             |              |                                                                                |           |           |           |                                                                             |                       |               |               |                                                |        |                                           |               |
| 09.080 Reservation of Fund Balance                                                      | 0           | 0           | 0           | 0            | 0                                                                              | 0         | 0         | 0         | 0                                                                           | 0                     | 0             | 0             | 0                                              | 0      | 0                                         | 0             |
| 10.010 Fund Balance June 30 for<br>Certification of Appropriations                      | 7,041,531   | 3,743,914   | (2,110,027) | (10,325,816) |                                                                                |           |           |           | 7,041,531                                                                   | 4,751,803             | 98,328        | (6,916,994)   |                                                |        | 98,328                                    | (6,916,994)   |
| Revenue from Replacement/Renewal Levies                                                 |             |             |             |              |                                                                                |           |           |           |                                                                             |                       |               |               |                                                |        |                                           |               |
| 11.010 Income Tax - Renewal                                                             | 0           | 0           | 0           | 0            | 0                                                                              | 0         | 0         | 0         | 0                                                                           | 0                     | 0             | 0             | 0                                              | 0      | 0                                         | 0             |
| 11.020 Property Tax - Renewal or Replacement                                            | 0           | 0           | 884,890     | 1,775,471    | 0                                                                              | 0         | 0         | 0         | 0                                                                           | 0                     | 884,890       | 1,775,471     | 0                                              | 0      | 884,890                                   | 1,775,471     |
| 11.300 Cumulative Balance of Replacement/Renewal Levies                                 | 0           | 0           | 884,890     | 2,660,361    | 0                                                                              | 0         | 0         | 0         | 0                                                                           | 0                     | 884,890       | 2,660,361     | 0                                              | 0      | 884,890                                   | 2,660,361     |
| 12.010 Fund Balance @ June 30 for<br>Certification of Contracts, Salaries, Other        | 7,041,531   | 3,743,914   | (1,225,137) | (7,665,455)  |                                                                                |           |           |           | 7,041,531                                                                   | 4,751,803             | 983,218       | (4,256,633)   |                                                |        | 983,218                                   | (4,256,633)   |
| Revenue from New Levies                                                                 |             |             |             |              |                                                                                |           |           |           |                                                                             |                       |               |               |                                                |        |                                           |               |
| 13.010 Income Tax - New                                                                 | 0           | 0           | 0           | 0            | 0                                                                              | 0         | 0         | 0         | 0                                                                           | 0                     | 0             | 0             | 0                                              | 0      | 0                                         | 0             |
| 13.020 Property Tax - New                                                               | 0           | 0           | 0           | 0            | 0                                                                              | 0         | 0         | 0         | 0                                                                           | 0                     | 0             | 0             | 0                                              | 0      | 0                                         | 0             |
| 13.030 Cumulative Balance of New Levies                                                 | 0           | 0           | 0           | 0            | 0                                                                              | 0         | 0         | 0         | 0                                                                           | 0                     | 0             | 0             | 0                                              | 0      | 0                                         | 0             |
| 15.010 Unreserved Fund Balance June 30                                                  | 7,041,531   | 3,743,914   | (1,225,137) | (7,665,455)  |                                                                                |           |           |           | 7,041,531                                                                   | 4,751,803             | 983,218       | (4,256,633)   |                                                |        | 983,218                                   | (4,256,633)   |
| Impact of Changes:                                                                      |             |             |             |              |                                                                                |           |           |           |                                                                             |                       |               |               |                                                |        |                                           |               |
| Revenue Enhancements:                                                                   |             |             |             |              | 0                                                                              | 45,000    | 45,000    | 45,000    | Deficits Eliminated?                                                        |                       |               |               | 0                                              | 0      | Deficits Eliminated?                      |               |
| Renewals/New Levies/State Advances:                                                     |             |             |             |              | 0                                                                              | 0         | 0         | 0         | YES                                                                         | YES                   | YES           | NO            | 0                                              | 0      | YES                                       | NO            |
| Expense Reductions:                                                                     |             |             |             |              | 0                                                                              | 962,889   | 1,155,467 | 1,155,467 | (Line 10.010)                                                               | (Line 10.010)         | (Line 12.010) | (Line 12.010) | 0                                              | 0      | (Line 12.010)                             | (Line 12.010) |
| Reserves and Encumbrances:                                                              |             |             |             |              | 0                                                                              | 0         | 0         | 0         | Deficit Spending Eliminated?                                                |                       |               |               | 0                                              | 0      | Deficit Spending Elim                     |               |
| Net State Advancements Rev/Repaymt                                                      |             |             |             |              | -                                                                              | -         | -         | -         | (Line 6.010)                                                                | (Line 6.010+Renewals) |               |               | -                                              | -      | (Line 6.010+Renewals)                     |               |
| Annual:                                                                                 |             |             |             |              | 0                                                                              | 1,007,889 | 1,200,467 | 1,200,467 | (2,831,075)                                                                 | (2,289,728)           | (3,768,584)   | (5,239,851)   | 0                                              | 0      | (3,768,584)                               | (5,239,851)   |
| Cumulative:                                                                             |             |             |             |              | 0                                                                              | 1,007,889 | 2,208,355 | 3,408,822 | NO                                                                          | NO                    | NO            | NO            | 0                                              | 0      | NO                                        | NO            |