

Campbell City Schools Board of Education Minutes  
Regular Meeting – Tuesday, December 16, 2025

The regular meeting of the Campbell City Schools’ Board of Education was held at 5:30 p.m. in the Board of Education Conference Room. President Beth Donofrio presided and led in the Pledge of Allegiance.

The following members were present to roll call: Mr. Gary Bednarik, Mrs. Judy Gozur, Mr. Tony Kelly, Mrs. Tina Tsagaris and Mrs. Beth Donofrio.

The minutes of the regular meeting held Thursday, November 20, 2025 were presented.

I. Motion to approve the minutes of the regular meeting held Thursday, November 20, 2025.

Moved by Mr. Bednarik – Seconded by Mrs. Gozur  
Yeas: Bednarik, Gozur, Kelly, Tsagaris and Donofrio

**TREASURER’S REPORT**

II. **RESOLUTION #2025-94:** It is recommended by the treasurer to approve the following:

- A. Financial reports, payment of bills, and Then and Now Certificates as presented in the Treasurer’s Report.
- B. The Expenditure Reduction Written Plan Narrative prepared in response to the requirement to eliminate the projected deficit and achieve a positive cash balance by FY28. (Attachment #1)
- C. To accept the William Swanston Charitable Fund Grant for 4Q 2025 in the amount of \$10,000.00.
- D. Donations:

AMOUNT	FROM	TO
\$ 500.00	Operation Keepsake	CMHS Principal’s Fund

Moved by Mr. Kelly – Seconded by Mrs. Tsagaris  
Yeas: Bednarik, Gozur, Kelly, Tsagaris and Donofrio

**AUDIENCE PARTICIPATION**

- A. **CEA** – No comments or questions.
- B. **OAPSE** – No comments or questions.
- C. **General Public** – Bill Valentino, Mayor City of Campbell thanked the district for its donation of the stadium lights.

**SUPERINTENDENT'S REPORT**

**PROPOSED PURCHASES**

III. **RESOLUTION #2025-95:** It is recommended by the superintendent to approve the following:

- A. To review and approve the recommendations per the Construction Manager at Risk for subcontractors as follows:

Ellet Sign Company	CHCDC Signage
Benco Dental Supply Co.	Dental Design Services

Moved by Mr. Bednarik – Seconded by Mrs. Gozur  
Yeas: Bednarik, Gozur, Kelly, Tsagaris and Donofrio

**CONTRACTUAL AGREEMENTS**

IV. **RESOLUTION #2025-96:** It is recommended by the superintendent to approve the following:

- A. A service agreement addendum between the Mahoning Valley Regional Council of Government and Campbell City Schools to modify the compensation terms of the existing FY26 Career Counseling Services agreement. The addendum shall reflect an increase of \$700.00 from the original fee of \$9,260.00. (A copy of this addendum is on file in the treasurer's office.)
- B. An annual service agreement between Campbell City Schools and Hank's Sales & Service for the HP M605n Laser Printer in the amount of \$475.00 effective January 14, 2026 through January 13, 2027. (A copy of this agreement is on file in the treasurer's office.)
- C. An agreement between Campbell City Schools and Benco Dental Supply Co. for design services at the CHCDC effective December 11, 2025. (A copy of this agreement is on file in the treasurer's office.)

Moved by Mrs. Tsagaris – Seconded by Mr. Kelly  
Yeas: Bednarik, Gozur, Kelly, Tsagaris and Donofrio

**PERSONNEL**

V. **RESOLUTION #2025-97:** It is recommended by the superintendent to approve the following:

- A. To amend the Central Office/Other salary schedule to add the position of Licensed Practical Nurse. (A copy of this salary schedule is on file in the treasurer's office.)
- B. The appointment of Lea Tursack to the position of Licensed Practical Nurse at the K-6 Building at a rate of \$20.13 per hour effective January 14, 2026. (*Pending background checks and drug screening.*)
- C. The appointment of Jordan Cruz as a volunteer chaperone for the Bright Futures Program for the 2025-2026 school year.

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- D.** The formation/continuation of the following clubs for students at Memorial High School, Northeast Ohio Impact Academy and the Elementary & Middle School for the 2025-26 school year. Club leader compensation will be at a rate of \$15.00 per hour for a number of hours to be determined by the building principal with final approval by the superintendent or designee. Made possible by Student Wellness and Success Funds.

<b>LEADER</b>	<b>CLUB</b>
Margo Martinez	Math Club
Nereida McDowell	Fellowship of Christian Athletes
Ryan Kish	Cinema Club
Darlene Basista	Cinema Club
Ryan Kish	English Festival Club
Alaina Rauber	English Festival Club
Carolyn Stanyard	Piano Club
Suzanne Stoddart	Dungeons & Dragons Club
Stacy Blasko	Ski Club
Alaina Rauber	Ski Club

- E.** The appointment of the following individuals to the supplemental positions so indicated for the 2025-2026 school year. Salary per negotiated agreement.

Angeliz Diaz	Girls' 9 <sup>th</sup> Grade Basketball Coach	\$3,252.32
Anthony Pecchia	VOLUNTEER Intramural Soccer Coach (Gr. 4-6)	\$0.00

- F.** The appointment of the following classified substitutes:

<b>NAME</b>	<b>DEPARTMENT</b>	<b>RATE</b>
Janira Vazquez Drohin	Substitute Student Monitor (Bus Aide)	\$12.50 per hour
Linda Dattilo	Substitute Cook's Helper	\$11.53 per hour

- G.** Professional Leave for the following:

<b>NAME</b>	<b>DATE</b>	<b>LEAVE REQUESTED</b>	<b>LOCATION</b>
Jim Goske	11/3/25	Kappa Phi Kappa Meeting	OSU
Karen Paradise	11/6-11/7/25	Workshop 2: Crisis Response & Recovery	ESCEO
Jim Goske	11/7/25	APA Virtual School Planning Summit	In District
Lisa Young	11/13/25	SEAC and AIM Training	ESCEO
Daniele Phillips	11/17/25	8 <sup>th</sup> Gr. ELA Planning	In District
John Childers	11/21/25	Western Reserve Builders PD	Warren, OH
Ralph Urbach	11/21/25	Western Reserve Builders PD	Warren, OH
Niki Koullias	11/24/25	MTSS Meeting	ESCEO
Katelyn Scurpa	11/24/25	MTSS Meeting	ESCEO
Nadyne Stallsmith	11/25/25	LPDC Software Training	ACCESS
Amanda Holbert	12/1/25	Empowering Teams Meeting	ESCEO
Susan Viars	12/1/25	Empowering Teams Meeting	ESCEO
Douglas Eisenbraun	12/3/25	DLT Meeting	In District
Grace Papini	12/3/25	DLT Meeting	In District
Krista Rouse-Clinkscale	12/3/25	DLT Meeting	In District
Jessica Rotondo	12/4/25	Art Field Trip	Butler Institute
Grace Papini	12/5/25	Math Committee Meeting	In District
Justine Truslow	12/5/25	Math Committee Meeting	In District
Jennifer Allen	12/12/25	Spelling Bee	In District
Allyson Conner	12/12/25	Spelling Bee	In District
Karla Hoffman	12/12/25	Spelling Bee	In District
Carolyn Stanyard	12/12/25	Spelling Bee	In District
Krystal Zoumis	12/12/25	Spelling Bee	In District
Krista Rouse-Clinkscale	1/21/26	DLT Meeting	In District
Justine Truslow	1/21/26	DLT Meeting	In District
Susan Viars	02/2/26	Empowering Teams Meeting	ESCEO

Moved by Mrs. Gozur – Seconded by Mr. Bednarik  
Mrs. Donofrio stated that she loves all the clubs!  
Yeas: Bednarik, Gozur, Kelly, Tsagaris and Donofrio

**MISCELLANEOUS**

**VI. RESOLUTION #2025-98:** It is recommended by the superintendent to approve the following:

- A. To authorize distribution of CLWCC family memberships to all faculty effective December 20, 2025 through February 28, 2026.
- B. Out of state travel to Westminster College in New Wilmington, PA on February 16, 2026 for the Bright Futures Discovery Day.
- C. WHEREAS the student(s) identified below have been determined to be residents of this school district, and eligible for transportation services; and

WHEREAS after a careful evaluation of all available options, it has been determined that it is impractical to provide transportation for these student(s) to their selected school(s); and

WHEREAS the following factors as identified in Revised Code §3327.02 have been considered:

- 1. The time and distance required to provide the transportation
- 2. The number of pupils to be transported
- 3. The cost of providing transportation in terms of equipment, maintenance, personnel, and administration
- 4. Whether similar or equivalent service is provided to other pupils eligible for transportation
- 5. Whether and to what extent the additional service unavoidably disrupts current transportation schedules
- 6. Whether other reimbursable types of transportation are available; and

WHEREAS the option of offering payment-in-lieu of transportation is provided in Ohio Revised Code: Therefore, be it RESOLVED that the Campbell City Schools Board of Education hereby approves the declaration that it is impractical to transport the students identified herein and offers the parent(s)/guardian(s) of students named on the attachment, payment-in-lieu of transportation. (Attachment #2)

Moved by Mrs. Tsagaris – Seconded by Mr. Kelly

Judy Gozur inquired about out of state travel to Westminster, Matthew Bowen explained.

Yeas: Bednarik, Gozur, Kelly, Tsagaris and Donofrio

**VII. RESOLUTION #2025-99:** It is recommended by the superintendent to approve the following:

- A. To accept a grant in the amount of \$200,000.00 from Delta Dental Fund dba Delta Dental Foundation. Additionally, to enter into a grant agreement between The Delta Dental Foundation and the Campbell City School District to support the funding of eight dental operatories within the Mahoning Valley Wellness and Rehabilitation Center at the Campbell Health and Community Development Center. (A copy of this agreement is on file in the treasurer's office.)

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- B. An HVAC Maintenance Agreement between Gardiner and Campbell City Schools for the preventative maintenance and inspection of the chillers at Campbell Elementary & Middle School and Memorial High School in the amount of \$6,312.00 effective December 1, 2025 through November 30, 2026. (A copy of this agreement is on file in the treasurer’s office.)
- C. A service agreement between Gardiner and Campbell City Schools for installation of service kits for boilers at the CLWCC in the amount of \$4,900.00. (A copy of this agreement is on file in the treasurer’s office.)
- D. The appointment of Luke Blasko to the position of Athletic Worker effective the 2025-2026 school year.
- E. The donation of twenty-one (21) Musco stadium light fixtures and four (4) ballasts previously removed from the Memorial High School Football Stadium. These fixtures and ballasts will be donated to the City of Campbell in “as is” condition for the mutual benefit of our student athletes who participate in games and contests at the fields at Roosevelt Park.

Moved by Mr. Bednarik – Seconded by Mrs. Gozur

Matthew Bowen commented on the Delta Dental Grant.

Matthew Bowen also commented on the district’s donation of stadium lighting to the city.

Yeas: Bednarik, Gozur, Kelly, Tsagaris and Donofrio

**CORRESPONDENCE**

- A. Correspondence from City of Campbell, Mayor Bill Valentino requesting the donation of the former Memorial Football Stadium lights for use at Roosevelt Park’s Baseball fields.

**ACKNOWLEDGEMENTS**

- A. The resignation of Jordan Cruz from the position of STNA at the K-6 Building effective December 5, 2025.
- B. The resignation of Linda Dattilo from the classified position of Cook’s Helper effective December 13, 2025.

Matthew Bowen thanked Jordan and Linda for their service and time in the district.

**OTHER REPORTS**

**ADMINISTRATIVE REPORTS**

Administrative reports were excused for the month of December.

**ITEMS FOR DISCUSSION**

- A. Beth Donofrio to be appointed President Pro-Temp. The organizational meeting is scheduled for Wednesday, January 7, 2026 at 5:30 p.m. in the Board of Education Conference Room.
- B. Nutrition Standards Report

The next regular meeting will be held on Tuesday, January 20, 2026 at 5:30 p.m. in the Board of Education Conference Room.

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**VIII.** Motion to recess to executive session at 6:00 p.m., where action may be taken for:

Consideration of the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official; and Matters required to be kept confidential by federal law or regulations or State statutes.

Moved by Mr. Kelly – Seconded by Mrs. Tsagaris  
Yeas: Bednarik, Gozur, Kelly, Tsagaris and Donofrio

Beth Donofrio announced that the Board has come out of Executive Session at 6:32 p.m.

**IX.** Motion to adjourn at 6:32 p.m.

Moved by Mrs. Gozur – Seconded by Mr. Bednarik  
Yeas: Bednarik, Gozur, Kelly, Tsagaris and Donofrio

The foregoing is a correct record of the proceedings of the Board of Education regular meeting held December 16, 2025.

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President

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Treasurer

## **Campbell City School District**

### **Expenditure Reduction Written Plan Narrative (FY27–FY28)**

The Campbell City School District has prepared the following written plan in response to the requirement to eliminate the projected deficit and achieve a positive cash balance by FY28. The District has reviewed staffing levels, expenditure categories, and updated retirement eligibility information to create a structured plan that results in sustainable, recurring savings throughout the forecast period.

The District's preferred approach is to rely on natural attrition, non-replacement of specific positions, and organizational restructuring, rather than broad reductions in force.

#### **Notes to Spending Reductions commencing FY27 through FY29:**

- Amounts listed for each fiscal year represent cash outlays occurring July 1 through June 30.
- Savings for staffing reductions include salary, retirement, payroll taxes, medical insurance, and all related fringe benefits.
- Salary and fringe benefits are assumed to increase 3% in FY27 and no additional increases reflected in FY28 and beyond.
- Savings reflect the month in which separations occur and continue recurring into subsequent fiscal years.

#### **Changes in Assumptions commencing FY28 through FY29:**

Since the District's most recent forecast, several changes have occurred that materially impact the plan:

- Updated STRS Retirement Eligibility: New information indicates that additional staff members will retire/resign during FY28 beyond those previously projected.
- Severance Fund Coverage: The District maintains a sufficient balance in the 035 Severance Fund (\$420,456.18), allowing severance costs to be recorded as \$0 for FY27-FY29.

The Campbell City Schools will amend the FY28 forecast assumptions to reflect additional personnel cost savings that were not captured in the prior forecast submission. Specifically, the updated forecast will include the retirements of six teaching positions, where vacancies will not be filled and the District will reorganize accordingly, resulting in a salary savings of \$644,022 and an additional \$292,146 in associated benefit savings. These positions and their corresponding benefits were not previously identified or reflected in the District's earlier forecast; therefore, the updated assumptions for the FY28 forecast will now account for the full savings amount.

The combined cost savings resulting from these adjustments total \$936,168 for FY28.

## Statement on Implementation of Reductions

Should these expenditure reductions be required for implementation, the Board of Education will act upon the necessary cost-saving items at board meetings. After Board approval, the financial impact of each reduction will be reflected within the monthly financial reports, including updates to variances, cash balances, and forecast position. All reductions identified in this plan are expected to continue throughout the remaining forecast period unless amended by Board action or superseded by material changes.

### FY27-FY29 Expenditure Reduction Plan

Beginning in FY27, the District will reduce personnel costs by:

Administrator Reduction (1 FTE): \$34,620 (FY27), \$34,620 (FY28) \$80,952 (FY29)

Teacher Reductions (3 FTE): \$221,240 (FY27), \$265,488 (FY28) \$265,488 (FY29)

Fringe Benefit Savings: \$83,220 (FY27), \$99,864 (FY28) \$99,864 (FY29)

Total FY27-FY29 Savings: **\$1,185,356.00**

### Summary

Through natural attrition, non-replacement of identified vacancies, and organizational restructuring, the Campbell City School District will achieve the expenditure reductions necessary to reach a positive cash balance by FY28. FY27 reductions serve as the foundation, and FY28 changes in assumptions, based on updated STRS eligibility, ensure continued financial stability throughout the forecast period.

This narrative and the accompanying written plan workbook were approved by the Board of Education on December 16, 2025

\_\_\_\_\_  
Beth Donofrio, Board President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Nora Montanez, Treasurer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Matthew Bowen, Superintendent

\_\_\_\_\_  
Date

Campbell City (Mahoning)

PRECAUTION WRITTEN PLAN

UPDATED FORECAST PRIOR TO PLAN

Forecast Line	Historical Actuals		FY2026 Initial Required 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)	1,813,950	2,066,862	2,247,780	2,267,386	2,432,251	2,543,491	2,551,634	-	-	-	-	2,267,386	2,432,251	2,543,491	2,551,634
01.020 Tangible Personal Property Tax	383,736	378,477	367,583	381,311	392,476	396,128	400,599	-	-	-	-	381,311	392,476	396,128	400,599
01.030 Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01.035 Unrestricted State Grants-in-Aid	12,511,136	12,996,216	13,034,726	12,637,426	12,727,185	12,746,201	12,807,318	-	-	-	-	12,637,426	12,727,185	12,746,201	12,807,318
01.040 Restricted State Grants-in-Aid	1,872,578	1,900,053	1,774,067	1,742,970	1,733,556	1,730,482	1,725,613	-	-	-	-	1,742,970	1,733,556	1,730,482	1,725,613
01.050 State Reimbursement for Property Tax Credits	439,582	452,864	480,533	485,526	512,359	540,440	539,862	-	-	-	-	485,526	512,359	540,440	539,862
01.060 All Other Revenues	731,828	363,001	1,017,287	500,000	500,000	500,000	500,000	-	-	-	-	500,000	500,000	500,000	500,000
<b>01.070 Total Revenues</b>	<b>17,752,810</b>	<b>18,157,473</b>	<b>18,921,976</b>	<b>18,014,619</b>	<b>18,297,827</b>	<b>18,456,742</b>	<b>18,525,026</b>	-	-	-	-	<b>18,014,619</b>	<b>18,297,827</b>	<b>18,456,742</b>	<b>18,525,026</b>
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02.010 Proceeds from Sale of Notes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02.020 State Emergency Loans and Advancements (Approved)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02.040 Operating Transfers-in	51,680	55,320	53,700	53,700	53,700	53,700	53,700	-	-	-	-	53,700	53,700	53,700	53,700
02.050 Advances-in	792,669	769,976	1,437,516	604,360	200,000	200,000	200,000	-	-	-	-	604,360	200,000	200,000	200,000
02.060 All Other Financing Sources	68,443	539	1,143	-	-	-	-	-	-	-	-	-	-	-	-
<b>02.070 Total Other Financing Sources</b>	<b>912,792</b>	<b>825,835</b>	<b>1,492,359</b>	<b>658,060</b>	<b>253,700</b>	<b>253,700</b>	<b>253,700</b>	-	-	-	-	<b>658,060</b>	<b>253,700</b>	<b>253,700</b>	<b>253,700</b>
<b>02.080 Total Revenues and Other Financing Sources</b>	<b>18,665,602</b>	<b>19,983,308</b>	<b>20,414,335</b>	<b>18,672,679</b>	<b>18,551,527</b>	<b>18,710,442</b>	<b>18,778,726</b>	-	-	-	-	<b>18,672,679</b>	<b>18,551,527</b>	<b>18,710,442</b>	<b>18,778,726</b>
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
03.010 Personal Services	8,262,268	8,263,354	10,239,091	10,565,555	11,112,478	11,344,354	11,548,917	-	-	(644,022)	(644,022)	10,565,555	11,112,478	10,700,333	10,904,896
03.020 Employees' Retirement/Insurance Benefits	3,481,084	3,766,547	4,014,526	4,212,773	4,426,887	4,564,330	4,700,450	-	-	(292,146)	(292,146)	4,212,773	4,426,887	4,272,184	4,406,304
03.030 Purchased Services	2,322,983	2,279,720	2,788,503	2,844,141	2,986,348	3,135,665	3,292,449	-	-	-	-	2,844,141	2,986,348	3,135,665	3,292,449
03.040 Supplies and Materials	682,505	759,486	765,433	780,489	819,514	860,489	903,514	-	-	-	-	780,489	819,514	860,489	903,514
03.050 Capital Outlay	18,356	79,014	100,339	40,000	-	-	-	-	-	-	-	40,000	-	-	-
03.060 Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.010 Principal-All (Historical Only)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.020 Principal-Notes	223,000	-	-	45,000	50,000	50,000	50,000	-	-	-	-	45,000	50,000	50,000	50,000
04.030 Principal-State Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.040 Principal-State Advancements Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.050 Principal-HB 264 Loans	40,000	45,000	45,000	45,000	45,000	45,000	45,000	-	-	-	-	45,000	45,000	45,000	45,000
04.055 Principal-Other	-	-	-	150,000	155,000	160,000	160,000	-	-	-	-	150,000	155,000	160,000	160,000
04.060 Interest and Fiscal Charges	17,642	10,320	8,700	60,131	44,956	39,031	33,631	-	-	-	-	60,131	44,956	39,031	33,631
04.300 Other Objects	139,999	181,965	151,005	196,814	204,687	212,874	221,389	-	-	-	-	196,814	204,687	212,874	221,389
<b>04.500 Total Expenditures</b>	<b>15,187,837</b>	<b>15,687,406</b>	<b>18,112,597</b>	<b>18,939,903</b>	<b>19,844,870</b>	<b>20,411,743</b>	<b>20,955,350</b>	-	-	(936,168)	(936,168)	<b>18,939,903</b>	<b>19,844,870</b>	<b>19,475,576</b>	<b>20,019,183</b>
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05.010 Operating Transfers-Out	1,593,411	848,551	4,412,641	-	-	-	-	-	-	-	-	-	-	-	-
05.020 Advances-Out	735,229	1,437,516	604,360	200,000	200,000	200,000	200,000	-	-	-	-	200,000	200,000	200,000	200,000
05.030 All Other Financing Uses	-	-	-	600,000	600,000	600,000	600,000	-	-	-	-	600,000	600,000	600,000	600,000
<b>05.040 Total Other Financing Uses</b>	<b>2,328,640</b>	<b>2,286,067</b>	<b>5,017,001</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	-	-	-	-	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>
<b>05.050 Total Expenditures and Other Financing Uses</b>	<b>17,516,477</b>	<b>17,973,473</b>	<b>23,129,598</b>	<b>19,739,903</b>	<b>20,644,870</b>	<b>21,211,743</b>	<b>21,755,350</b>	-	-	(936,168)	(936,168)	<b>19,739,903</b>	<b>20,644,870</b>	<b>20,275,576</b>	<b>20,819,183</b>

Campbell City (Mahoning)  
 PRECAUTION WRITTEN PLAN

UPDATED FORECAST PRIOR TO PLAN

Forecast Line	Historical Actuals		FY2026 Initial Required Submission		Changes in Assumptions		Forecast With Updated Assumptions				
	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2026	FY2027	FY2028	FY2029
06.010 Excess of Revenues over (Under) Expenditures (Line 2.080 less Line 5.050)	1,149,125	1,009,835	(2,715,263)	(1,057,224)	(2,093,343)	(2,501,301)	(2,976,524)	(1,057,224)	(2,093,343)	(1,535,134)	(2,040,457)
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,973,944	6,123,070	7,132,903	4,417,641	3,350,417	1,257,074	(1,244,227)	4,417,641	3,350,417	1,257,074	(308,060)
07.020 Cash Balance @ June 30	6,123,069	7,132,905	4,417,640	3,350,417	1,257,074	(1,244,227)	(4,220,851)	3,350,417	1,257,074	(308,060)	(2,348,516)
08.010 Estimated Encumbrances @ June 30	365,543	505,364	302,393	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Reservation of Fund Balance	-	-	-	-	-	-	-	-	-	-	-
09.080 Reservation of Fund Balance	-	-	-	-	-	-	-	-	-	-	-
10.010 Fund Balance @ June 30 for Certification of Appropriations	5,757,526	6,627,541	4,115,047	3,100,417	1,007,074	(1,494,227)	(4,470,851)	3,100,417	1,007,074	(558,060)	(2,598,516)
Revenue from Replacement/Renewal Levies	-	-	-	-	-	-	-	-	-	-	-
11.010 Income Tax - Renewal	-	-	-	-	-	-	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	-	-	-	-	-	-	-	-	-
11.300 Cumulative Bal. of Replacement/Renewal Levies	-	-	-	-	-	-	-	-	-	-	-
12.010 Fund Balance @ June 30 for Certification of Contracts, Salaries, Other Revenue from New Levies	5,757,526	6,627,541	4,115,047	3,100,417	1,007,074	(1,494,227)	(4,470,851)	3,100,417	1,007,074	(558,060)	(2,598,516)
13.010 Income Tax - New	-	-	-	-	-	-	-	-	-	-	-
13.020 Property Tax - New	-	-	-	-	-	-	-	-	-	-	-
13.030 Cumulative Balance of New Levies	-	-	-	-	-	-	-	-	-	-	-
15.010 Unreserved Fund Balance @ June 30	5,757,526	6,627,541	4,115,047	3,100,417	1,007,074	(1,494,227)	(4,470,851)	3,100,417	1,007,074	(558,060)	(2,598,516)

  

Impact of Changes in Assumptions:	Revenue Enhancements:		Renewals/New Levies/State Advances:	Expense Reductions:	Reserves and Encumbrances:	Net State Advances Rev/Repaymt	Annual:	Cumulative:
	FY2026	FY2027						
Revenue Enhancements:	-	-	-	-	-	-	-	-
Renewals/New Levies/State Advances:	-	-	-	-	-	-	-	-
Expense Reductions:	-	-	936,168	936,168	-	-	936,168	1,872,335
Reserves and Encumbrances:	-	-	-	-	-	-	-	-
Net State Advances Rev/Repaymt	-	-	-	-	-	-	-	-
Annual:	-	-	936,168	936,168	-	-	936,168	1,872,335
Cumulative:	-	-	936,168	936,168	-	-	936,168	1,872,335

  

Deficits Eliminated?	
YES	NO
(Line 10.010)	(Line 10.010)
(Line 12.010)	(Line 12.010)

# Campbell City (Mahoning)

## PRECAUTION WRITTEN PLAN WORKBOOK

### FY2026 Initial Required Submission

Check Totals:

0      0      936,168      936,168

Item	Description (unexpected change in funding, etc.)	Forecast Line	FY2026 Annual Adjustment	FY2027 Annual Adjustment	FY2028 Annual Adjustment	FY2029 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. * Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts. * Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.					
1	The District reevaluated the calculations of future attrition due to STPS eligibility. Therefore, it is anticipated that additional teaching positions will be retiring/resigning in FY27 than were previously forecasted; Impact FY28-FY29	03.010 Personal Services - Employee Salaries & Wages	0	0	644,022	644,022
2	Benefit savings related to Item #1 above.	03.020 Employees' Retirement and Insurance Benefits	0	0	292,146	292,146

Total Proposed Changes:

0	0	936,168	936,168
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Campbell City (Mahoning)

PRECAUTION WRITTEN PLAN WORKBOOK		Check Totals:			
FY2026 Initial Required Submission		FY2026	FY2027	FY2028	FY2029
Implement Year	Description Item (Increase in fees, rental income, etc.)	Annual Adjustment	Annual Adjustment	Annual Adjustment	Annual Adjustment
	Forecast Line				
	<b>REVENUE ENHANCEMENTS :</b>				
	* Enter each revenue enhancement as a positive amount.				
	* Do not include levy revenue that is not voter approved.				
	* 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>**None**</b>				

Total Proposed Revenue Enhancements:

0	0	0	0	0
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Campbell City (Machining)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

Implement Year	Item#	Description (Item# position eliminated, budget item reduced, etc.)	Forecast Line												Total FY2026
			FY2026												
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
		<b>EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR.</b>													
		* 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	1	FY27-P02B Impact: Eliminate Administrative Position A - Salaries													0
FY2027	2	FY27-P02B Impact: Eliminate Administrative Position A - Benefits													0
FY2027	3	FY27-P02B Impact: Eliminate Administrative Position A - Separation Costs													0
FY2027	4	FY27-P02B Administrator A Replaced with Director Level - Salaries													0
FY2027	5	FY27-P02B Administrator A Replaced with Director Level - Benefits													0
FY2027	6	FY27-P02B Teacher A retired; not replaced-Salaries													0
FY2027	7	FY27-P02B Teacher A retired; not replaced-Benefits													0
FY2027	8	FY27-P02B Teacher B retired; not replaced-Separation Costs -severance paid out of fund 035													0
FY2027	9	FY27-P02B Teacher B retired; not replaced-Salaries													0
FY2027	10	FY27-P02B Teacher B retired; not replaced-Benefits													0
FY2027	11	FY27-P02B Teacher C retired; not replaced-Separation Costs -severance paid out of fund 035													0
FY2027	12	FY27-P02B Teacher C retired; not replaced-Salaries													0
FY2027	13	FY27-P02B Teacher C retired; not replaced-Benefits													0
FY2027	14	FY27-P02B Teacher C retired; not replaced-Separation Costs -severance paid out of fund 035													0
<b>Total Proposed Expenditure Reductions:</b>			0	0	0	0	0	0	0	0	0	0	0	0	0

Check Totals:

Campbell City (Mahoning)

PRECAUTION WRITTEN PLAN WORKBOOK		FY2027												Total FY2027		
Implement Year	Description	Forecast Year	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	
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	1 FY27-FY28 Impact: Eliminate Administrative Position A - Salaries	03.010 Personal Services - Employee Salaries & Wages	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	60,264	
FY2027	2 FY27-FY28 Impact: Eliminate Administrative Position A - Benefits	03.020 Employees' Retirement and Insurance Benefits	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	20,688	
FY2027	3 FY27-FY28 Impact: Eliminate Administrative Position A - Wages	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0		
FY2027	4 FY27-FY28 Administrator A Replaced with Director Level - Salaries	03.010 Personal Services - Employee Salaries & Wages	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(3,300)	(39,600)	
FY2027	5 FY27-FY28 Administrator A Replaced with Director Level - Benefits	03.020 Employees' Retirement and Insurance Benefits	(561)	(561)	(561)	(561)	(561)	(561)	(561)	(561)	(561)	(561)	(561)	(561)	(6,732)	
FY2027	6 FY27-FY28 Teacher A retired; not replaced-Salaries	03.010 Personal Services - Employee Salaries & Wages	0	0	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	72,580	
FY2027	7 FY27-FY28 Teacher A retired; not replaced-Benefits	03.020 Employees' Retirement and Insurance Benefits	0	0	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	29,700	
FY2027	8 FY27-FY28 Teacher A retired; not replaced-Separation Costs- severance paid out of Fund 035	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0	
FY2027	9 FY27-FY28 Teacher B retired; not replaced-Salaries	03.010 Personal Services - Employee Salaries & Wages	0	0	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	74,330	
FY2027	10 FY27-FY28 Teacher B retired; not replaced-Benefits	03.020 Employees' Retirement and Insurance Benefits	0	0	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	26,760	
FY2027	11 FY27-FY28 Teacher B retired; not replaced-Separation Costs- severance paid out of Fund 035	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0	
FY2027	12 FY27-FY28 Teacher C retired; not replaced-Salaries	03.010 Personal Services - Employee Salaries & Wages	0	0	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	74,330	
FY2027	13 FY27-FY28 Teacher C retired; not replaced-Benefits	03.020 Employees' Retirement and Insurance Benefits	0	0	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	26,760	
FY2027	14 FY27-FY28 Teacher C retired; not replaced-Separation Costs- severance paid out of Fund 035	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Proposed Expenditure Reductions:			2,885	2,885	33,331	33,331	33,331	33,331	33,331	33,331	33,331	33,331	33,331	33,331	339,080	



Campbell City (Mainline)

PRECAUTION WRITTEN PLAN WORKBOOK		Check Totals:													
FY2025 Initial Required Submission		FY2025													
Implementation Year	Description (Item) (Position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2025
<b>EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR.</b>															
* 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	1. FY27-PY28 Impact: Eliminate Administrative Position A - Salaries	03.010 Personal Services - Employee Salaries & Wages	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	60,264
FY2027	2. FY27-PY28 Impact: Eliminate Administrative Position A - Benefits	03.020 Employees' Retirement and Insurance	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	1,724	20,688
FY2027	3. FY27-PY28 Impact: Eliminate Administrative Position A - Separation Costs	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	4. FY27-PY28 Administrator A Replaced with Director Level - Salaries	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	5. FY27-PY28 Administrator A Replaced with Director Level - Benefits	03.020 Employees' Retirement and Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	6. FY27-PY28 Teacher A retired; not replaced-Salaries	03.010 Personal Services - Employee Salaries & Wages	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	87,096
FY2027	7. FY27-PY28 Teacher A retired; not replaced-Benefits	03.020 Employees' Retirement and Insurance	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	35,640
FY2027	8. FY27-PY28 Teacher A retired; not replaced-Separation Costs- severance paid out of Fund 035	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	9. FY27-PY28 Teacher B retired; not replaced-Salaries	03.010 Personal Services - Employee Salaries & Wages	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	89,196
FY2027	10. FY27-PY28 Teacher B retired; not replaced-Benefits	03.020 Employees' Retirement and Insurance	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	32,112
FY2027	11. FY27-PY28 Teacher B retired; not replaced-Separation Costs- severance paid out of Fund 035	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	12. FY27-PY28 Teacher C retired; not replaced-Salaries	03.010 Personal Services - Employee Salaries & Wages	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	7,433	89,196
FY2027	13. FY27-PY28 Teacher C retired; not replaced-Benefits	03.020 Employees' Retirement and Insurance	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	32,112
FY2027	14. FY27-PY28 Teacher C retired; not replaced-Separation Costs- severance paid out of Fund 035	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Proposed Expenditure Reductions:			5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	446,304

Campbell City (Mahoning)

PRECAUTION WRITTEN PLAN WORKBOOK  
FY2026 Initial Required Submission

Forecast Line	Forecast With Updated Assumptions			
	FY2026	FY2027	FY2028	FY2029
01.010 General Property Tax (Real Estate)	2,267,386	2,432,251	2,543,491	2,551,634
01.020 Tangible Personal Property Tax	381,311	392,476	396,128	400,599
01.030 Income Tax	0	0	0	0
01.035 Unrestricted State Grants-in-Aid	12,637,426	12,727,185	12,746,201	12,807,318
01.040 Restricted State Grants-in-Aid	1,742,970	1,733,556	1,730,482	1,725,613
01.050 State Reimbursement for Property Tax Credits	485,526	512,359	540,440	539,862
01.060 All Other Revenues	500,000	500,000	500,000	500,000
<b>01.070 Total Revenues</b>	<b>18,014,619</b>	<b>18,297,827</b>	<b>18,456,742</b>	<b>18,525,026</b>

Other Financing Sources

02.010 Proceeds from Sale of Notes	0	0	0	0
02.020 State Emergency Loans and Advancements (Approved)	0	0	0	0
02.040 Operating Transfers-In	53,700	53,700	53,700	53,700
02.050 Advances-In	604,360	200,000	200,000	200,000
02.060 All Other Financing Sources	0	0	0	0
02.070 Total Other Financing Sources	658,060	253,700	253,700	253,700
<b>02.080 Total Revenues and Other Financing Sources</b>	<b>18,672,679</b>	<b>18,551,527</b>	<b>18,710,442</b>	<b>18,778,726</b>

Expenditures

03.010 Personal Services	10,565,555	11,112,478	10,700,333	10,904,896
03.020 Employees' Retirement/Insurance Benefits	4,212,773	4,426,887	4,272,184	4,408,304
03.030 Purchased Services	2,844,141	2,986,348	3,135,665	3,292,449
03.040 Supplies and Materials	780,489	819,514	860,489	903,514
03.050 Capital Outlay	40,000	0	0	0
03.060 Intergovernmental	0	0	0	0
Debt Service:				
04.010 Principal-All (Historical Only)	0	0	0	0
04.020 Principal-Notes	45,000	50,000	50,000	50,000
04.030 Principal-State Loans	0	0	0	0
04.040 Principal-State Advancements Repayment	0	0	0	0
04.050 Principal-HB 264 Loans	45,000	45,000	45,000	45,000
04.055 Principal-Other	150,000	155,000	160,000	160,000
04.060 Interest and Fiscal Charges	60,131	44,956	39,031	33,631
04.300 Other Objects	196,814	204,687	212,874	221,389
<b>04.500 Total Expenditures</b>	<b>18,939,903</b>	<b>19,844,870</b>	<b>19,475,576</b>	<b>20,019,183</b>

Other Financing Uses

05.010 Operating Transfers-Out	0	0	0	0
05.020 Advances-Out	200,000	200,000	200,000	200,000
05.030 All Other Financing Uses	600,000	600,000	600,000	600,000
05.040 Total Other Financing Uses	800,000	800,000	800,000	800,000
<b>05.050 Total Expenditures and Other Financing Uses</b>	<b>19,739,903</b>	<b>20,644,870</b>	<b>20,275,576</b>	<b>20,819,183</b>

FORECAST REFLECTING PLAN TO BE SUBMITTED TO EMIS AFTER PLAN IS APPROVED BY DEW

Forecast Line	Plan Impact (Expenditure Reductions & Revenue Enhancements)				Required Forecast Update (Reflects Plans to be Implemented by July 31st)			
	FY2026	FY2027	FY2028	FY2029	FY2026	FY2027	FY2028	FY2029
01.010 General Property Tax (Real Estate)	0	0	0	0	2,267,386	2,432,251	2,543,491	2,551,634
01.020 Tangible Personal Property Tax	0	0	0	0	381,311	392,476	396,128	400,599
01.030 Income Tax	0	0	0	0	0	0	0	0
01.035 Unrestricted State Grants-in-Aid	0	0	0	0	12,637,426	12,727,185	12,746,201	12,807,318
01.040 Restricted State Grants-in-Aid	0	0	0	0	1,742,970	1,733,556	1,730,482	1,725,613
01.050 State Reimbursement for Property Tax Credits	0	0	0	0	485,526	512,359	540,440	539,862
01.060 All Other Revenues	0	0	0	0	500,000	500,000	500,000	500,000
<b>01.070 Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,014,619</b>	<b>18,297,827</b>	<b>18,456,742</b>	<b>18,525,026</b>

YR3 Plan Impact (Reductions & Enhancements)

02.010 Proceeds from Sale of Notes	0	0	0	0
02.020 State Emergency Loans and Advancements (Approved)	0	0	0	0
02.040 Operating Transfers-In	53,700	53,700	53,700	53,700
02.050 Advances-In	604,360	200,000	200,000	200,000
02.060 All Other Financing Sources	0	0	0	0
02.070 Total Other Financing Sources	658,060	253,700	253,700	253,700
<b>02.080 Total Revenues and Other Financing Sources</b>	<b>18,672,679</b>	<b>18,551,527</b>	<b>18,710,442</b>	<b>18,778,726</b>

03.010 Personal Services	10,565,555	10,870,574	10,414,181	10,579,144
03.020 Employees' Retirement/Insurance Benefits	4,212,773	4,328,711	4,158,364	4,287,752
03.030 Purchased Services	2,844,141	2,986,348	3,135,665	3,292,449
03.040 Supplies and Materials	780,489	819,514	860,489	903,514
03.050 Capital Outlay	40,000	0	0	0
03.060 Intergovernmental	0	0	0	0
Debt Service:				
04.010 Principal-All (Historical Only)	0	0	0	0
04.020 Principal-Notes	45,000	50,000	50,000	50,000
04.030 Principal-State Loans	0	0	0	0
04.040 Principal-State Advancements Repayment	0	0	0	0
04.050 Principal-HB 264 Loans	45,000	45,000	45,000	45,000
04.055 Principal-Other	150,000	155,000	160,000	160,000
04.060 Interest and Fiscal Charges	60,131	44,956	39,031	33,631
04.300 Other Objects	196,814	204,687	212,874	221,389
<b>04.500 Total Expenditures</b>	<b>18,939,903</b>	<b>19,505,790</b>	<b>19,075,604</b>	<b>19,572,879</b>

05.010 Operating Transfers-Out	0	0	0	0
05.020 Advances-Out	200,000	200,000	200,000	200,000
05.030 All Other Financing Uses	600,000	600,000	600,000	600,000
05.040 Total Other Financing Uses	800,000	800,000	800,000	800,000
<b>05.050 Total Expenditures and Other Financing Uses</b>	<b>19,739,903</b>	<b>20,305,790</b>	<b>19,875,604</b>	<b>20,372,879</b>

FORECAST REFLECTING YR3 PLAN ITEMS

Forecast Line	YR3 Plan Impact (Reductions & Enhancements)				YR3 & YR4 Forecast with YR3 Plan Items			
	FY2028	FY2029	FY2028	FY2029	FY2028	FY2029	FY2028	FY2029
01.010 General Property Tax (Real Estate)	0	0	0	0	2,543,491	2,551,634	2,543,491	2,551,634
01.020 Tangible Personal Property Tax	0	0	0	0	396,128	400,599	396,128	400,599
01.030 Income Tax	0	0	0	0	0	0	0	0
01.035 Unrestricted State Grants-in-Aid	0	0	0	0	12,746,201	12,807,318	12,746,201	12,807,318
01.040 Restricted State Grants-in-Aid	0	0	0	0	1,730,482	1,725,613	1,730,482	1,725,613
01.050 State Reimbursement for Property Tax Credits	0	0	0	0	540,440	539,862	540,440	539,862
01.060 All Other Revenues	0	0	0	0	500,000	500,000	500,000	500,000
<b>01.070 Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,456,742</b>	<b>18,525,026</b>	<b>18,456,742</b>	<b>18,525,026</b>

YR3 Plan Impact (Reductions & Enhancements)

02.010 Proceeds from Sale of Notes	0	0	0	0
02.020 State Emergency Loans and Advancements (Approved)	0	0	0	0
02.040 Operating Transfers-In	53,700	53,700	53,700	53,700
02.050 Advances-In	200,000	200,000	200,000	200,000
02.060 All Other Financing Sources	0	0	0	0
02.070 Total Other Financing Sources	253,700	253,700	253,700	253,700
<b>02.080 Total Revenues and Other Financing Sources</b>	<b>253,700</b>	<b>253,700</b>	<b>253,700</b>	<b>253,700</b>

03.010 Personal Services	0	0	0	0
03.020 Employees' Retirement/Insurance Benefits	0	0	0	0
03.030 Purchased Services	0	0	0	0
03.040 Supplies and Materials	0	0	0	0
03.050 Capital Outlay	0	0	0	0
03.060 Intergovernmental	0	0	0	0
Debt Service:				
04.010 Principal-All (Historical Only)	0	0	0	0
04.020 Principal-Notes	0	0	0	0
04.030 Principal-State Loans	0	0	0	0
04.040 Principal-State Advancements Repayment	0	0	0	0
04.050 Principal-HB 264 Loans	0	0	0	0
04.055 Principal-Other	0	0	0	0
04.060 Interest and Fiscal Charges	0	0	0	0
04.300 Other Objects	0	0	0	0
<b>04.500 Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

05.010 Operating Transfers-Out	0	0	0	0
05.020 Advances-Out	0	0	0	0
05.030 All Other Financing Uses	0	0	0	0
05.040 Total Other Financing Uses	0	0	0	0
<b>05.050 Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Campbell City (Mahoning)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

Forecast Line

06.010 Excess of Revenues over (under) Expenditures  
(Line 2,080 less Line 5,050)

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

07.020 Cash Balance @ June 30

08.010 Estimated Encumbrances @ June 30

Reservation of Fund Balance

09.080 Reservation of Fund Balance

10.010 Fund Balance June 30 for  
Certification of Appropriations

Revenue from Replacement/Renewal Levies

11.010 Income Tax - Renewal

11.020 Property Tax - Renewal or Replacement

11.900 Cumulative Balance of Replacement/Renewal Levies

12.010 Fund Balance @ June 30 for  
Certification of Contracts, Salaries, Other

Revenue from New Levies

13.010 Income Tax - New

13.020 Property Tax - New

13.050 Cumulative Balance of New Levies

15.010 Unreserved Fund Balance June 30

Forecast With Updated Assumptions	Plan Impact (Expenditure Reductions & Revenue Enhancements)		Required Forecast Update (Reflects Plans to be Implemented by July 31st)		YR3 Plan Impact (Reductions & Enhancements)		YR3 & YR4 Forecast with YR3 Plan Items	
	FY2026	FY2027	FY2028	FY2029	FY2028	FY2029	FY2028	FY2029
(1,067,724)	(2,093,343)	(1,555,134)	(2,040,457)	4,417,641	3,350,417	1,596,154	430,992	430,992
3,350,417	1,357,074	(308,060)	(2,348,516)	3,350,417	1,596,154	430,992	430,992	430,992
250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
0	0	0	0	0	0	0	0	0
3,100,417	1,007,074	(559,060)	(2,598,516)	3,100,417	1,346,154	180,992	180,992	180,992
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
3,100,417	1,007,074	(559,060)	(2,598,516)	3,100,417	1,346,154	180,992	180,992	180,992
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
3,100,417	1,007,074	(559,060)	(2,598,516)	3,100,417	1,346,154	180,992	180,992	180,992

Impact of Changes:

Revenue Enhancements:	0	0	0	0
Renewal/New Levies/State Advances:	0	0	0	0
Expense Reductions:	0	339,080	399,972	446,304
Reserves and Encumbrances:	0	0	0	0
Net State Advances Rev/Repaymt	0	339,080	399,972	446,304
Annual:	0	339,080	739,952	1,185,356
Cumulative:				

FORECAST REFLECTING PLAN TO BE SUBMITTED TO EMIS AFTER PLAN IS APPROVED BY DEW					FORECAST REFLECTING YR3 PLAN ITEMS				
Forecast Line	Plan Impact (Expenditure Reductions & Revenue Enhancements)		Required Forecast Update (Reflects Plans to be Implemented by July 31st)		YR3 Plan Impact (Reductions & Enhancements)		YR3 & YR4 Forecast with YR3 Plan Items		
	FY2026	FY2027	FY2028	FY2029	FY2028	FY2029	FY2028	FY2029	
(1,067,724)	(2,093,343)	(1,555,134)	(2,040,457)	4,417,641	3,350,417	1,596,154	430,992	430,992	
3,350,417	1,357,074	(308,060)	(2,348,516)	3,350,417	1,596,154	430,992	430,992	430,992	
250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
0	0	0	0	0	0	0	0	0	
3,100,417	1,007,074	(559,060)	(2,598,516)	3,100,417	1,346,154	180,992	180,992	180,992	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
3,100,417	1,007,074	(559,060)	(2,598,516)	3,100,417	1,346,154	180,992	180,992	180,992	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
3,100,417	1,007,074	(559,060)	(2,598,516)	3,100,417	1,346,154	180,992	180,992	180,992	

Deficits Eliminated?	YES	YES	YES	NO
(Line 12.010)	(Line 10.010)	(Line 10.010)	(Line 12.010)	(Line 12.010)
Deficit Spending Elim	(Line 6.010)	(Line 6.010)	(Line 6.010+Renewals)	(Line 6.010+Renewals)
(1,067,724)	(1,754,263)	(1,754,263)	(1,165,162)	(1,594,153)
NO	NO	NO	NO	NO
0	0	0	0	0

**2025-2026 Impractical to Transport List** Attachment # 2/2025-98C

<b>STUDENT(S) NAME</b>	<b>SCHOOL(S) SELECTED</b>	<b>GRADE(S)</b>	<b>PARENT(S)/GUARDIAN(S)</b>
Isaiah Shellenberger	Manor School	1	Roseanne Farrow

