Workbook Setup Questions

Please read accompanying instructions PDF before using the workbook.

Answer the questions below to properly populate the workbook.

1	**Select district name from the drop down to the right:**	**Barberton City (Summit)**
2	**Select the type of plan the district is required to complete from the drop down to the right:**	**PRECAUTION WRITTEN PLAN**
3	**Select the forecast submission which triggered the request for this plan from the drop down to the right:**	**FY2026 Initial Required Submission**
	DUE DATES	
4	**How many collective bargaining (CB) organizations are in the district?**	3
5	**For each Collective Bargaining Agreement from #4 above, specify if the current agreement contains language which requires notification prior to a certain due date to non-renew or enact reductions in force? If "yes", also provide the notification date.**	We have reviewed the three negotiated agreements. None of the agreements have notification by dates for Reductions in Force.
6	**If any agreements contain notification deadlines which conflict with plan due dates, contact your fiscal consultant to discuss the plan due date.**	
7	**Does the district have a BOE and DEW approved written plan or financial recovery plan currently in place?**	No
8	**If the district's forecast submission reports a current fiscal year deficit , enter the plan due date here:** **Otherwise enter Not Applicable.**	Not Applicable
9	**In the first projected fiscal year, does the district project a deficit on Line 10.010? If yes, enter the plan due date here:** **Otherwise enter "Not Applicable"**	12/21/2025
10	**In the second projected fiscal year, does the district project a deficit on Line 12.010? If yes, enter the plan due date here:** **Otherwise enter "Not Applicable".**	12/21/2025
	FISCAL CONSULTANT ONLY (DISTRICT SHOULD NOT ANSWER BEYOND #10)	
11	**Do the plan due dates conflict with the district's notification deadlines?**	No
11	**Does the workbook need to display a 4th projection year?**	No

REVISION DATE: 10/2025

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission Projection Analysis	Historical Actuals				Flagged Financial Forecast with Current Fiscal Year Budget and Required Projections			
Forecast Line and Description	**FY2023**	**FY2024**	**FY2025**	**Historical Average**	**FY2026**	**FY2027**	**FY2028**	**FY2029**
01.010 General Property Tax (Real Estate)	13,332,126	14,358,462	15,580,096	8.1%	15,308,673	15,935,854	16,472,626	16,485,475
01.020 Tangible Personal Property Tax	1,238,764	1,300,656	1,362,952	4.9%	1,475,943	1,563,925	1,624,437	1,706,570
01.030 Income Tax	0	0	0	0.0%	0	0	0	0
01.035 Unrestricted State Grants-in-Aid	26,229,546	27,638,051	27,607,946	2.6%	26,733,910	26,350,342	26,352,788	26,355,257
01.040 Restricted State Grants-in-Aid	3,119,467	2,995,361	3,199,687	1.4%	2,868,266	2,943,002	2,943,002	2,943,002
01.045 Restricted Federal Grants-in-Aid - SFSF	0	0	0	0.0%	0	0	0	0
01.050 State Reimbursement for Property Tax Credits	1,894,493	2,014,450	2,142,580	6.3%	2,133,589	2,236,773	2,339,099	2,341,342
01.060 All Other Revenues	2,048,023	2,604,201	2,094,420	3.8%	2,102,941	2,112,247	2,122,342	2,133,229
01.070 Total Revenues	**47,862,419**	**50,911,181**	**51,987,681**		**50,623,322**	**51,142,143**	**51,854,294**	**51,964,875**
Other Financing Sources								
02.010 Proceeds from Sale of Notes	0	0	0	0.0%	0	0	0	0
02.020 State Emergency Loans and Advancements (Approved)	0	0	0	0.0%		0	0	0
02.040 Operating Transfers-In	0	37,834	10,000	0.0%	0	0	0	0
02.050 Advances-In	0	0	0	0.0%	0	0	0	0
02.060 All Other Financing Sources	49,689	136,607	3,874	38.9%	3,874	3,874	3,874	3,874
02.070 Total Other Financing Sources	49,689	174,441	13,874		3,874	3,874	3,874	3,874
02.080 Total Revenues and Other Financing Sources	**47,912,108**	**51,085,622**	**52,001,555**		**50,627,196**	**51,146,017**	**51,858,168**	**51,968,749**
Expenditures								
03.010 Personal Services	25,697,143	28,861,391	30,309,781	8.7%	32,587,449	31,967,397	32,021,726	32,342,938
03.020 Employees' Retirement/Insurance Benefits	11,511,165	12,333,665	13,790,305	9.5%	14,839,651	15,786,850	16,858,502	18,179,901
03.030 Purchased Services	9,117,018	9,160,115	9,922,315	4.4%	10,114,135	10,183,244	10,510,014	10,847,733
03.040 Supplies and Materials	1,135,228	1,124,541	1,030,893	-4.6%	1,088,290	1,148,907	1,212,928	1,280,545
03.050 Capital Outlay	311,529	344,765	823,907	74.8%	637,000	200,000	200,000	200,000
03.060 Intergovernmental	0	0	0	0.0%	0	0	0	0
Debt Service:								
04.010 Principal-All (Historical Only)	0	0	0	0.0%	0	0	0	0
04.020 Principal-Notes	461,325	478,552	496,422	3.7%	514,959	498,469	480,702	247,041
04.030 Principal-State Loans	0	0	0	0.0%	0	0	0	0
04.040 Principal-State Advancements	0	0	0	0.0%		0	0	0
04.050 Principal-HB 264 Loans	0	0	0	0.0%	0	0	0	0
04.055 Principal-Other	0	0	0	0.0%	0	0	0	0
04.060 Interest and Fiscal Charges	113,338	96,111	78,241	-16.9%	59,704	40,474	22,521	4,570
04.300 Other Objects	589,002	611,881	666,221	6.4%	680,943	696,053	711,563	727,482
04.500 Total Expenditures	**48,935,748**	**53,011,021**	**57,118,085**		**60,522,131**	**60,521,394**	**62,017,956**	**63,830,210**
Other Financing Uses								
05.010 Operating Transfers-Out	0	40,884	125,000	0.0%	125,000	125,000	70,000	70,000
05.020 Advances-Out	0	0	0	0.0%	0	0	0	0
05.030 All Other Financing Uses	62,242	28,844	251,022	358.3%	0	0	0	0
05.040 Total Other Financing Uses	62,242	69,728	376,022		125,000	125,000	70,000	70,000
05.050 Total Expenditures and Other Financing Uses	**48,997,990**	**53,080,749**	**57,494,107**		**60,647,131**	**60,646,394**	**62,087,956**	**63,900,210**
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(1,085,882)**	**(1,995,127)**	**(5,492,552)**		**(10,019,935)**	**(9,500,377)**	**(10,229,788)**	**(11,931,461)**
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	21,851,755	20,765,873	18,770,746		13,278,194	3,258,259	(6,242,118)	(16,471,906)
07.020 Cash Balance @ June 30	**20,765,873**	**18,770,746**	**13,278,194**		**3,258,259**	**(6,242,118)**	**(16,471,906)**	**(28,403,367)**
08.010 Estimated Encumbrances @ June 30	1,364,794	1,606,964	781,280	-16.8%	500,000	500,000	500,000	500,000
Reservation of Fund Balance								
09.080 Reservation of Fund Balance	-	-	-		-	-	-	-
10.010 Fund Balance June 30 for Certification of Appropriations	**19,401,079**	**17,163,782**	**12,496,914**		**2,758,259**	**(6,742,118)**	**(16,971,906)**	**(28,903,367)**
Revenue from Replacement/Renewal Levies								

11.010 Income Tax - Renewal	0	0	0	0.0%	0	0	0	0
11.020 Property Tax - Renewal or Replacement	0	0	0	0.0%	0	0	0	0
11.300 Cumulative Balance of Replacement/Renewal Levies	-	-	-		-	-	-	-
12.010 Fund Balance@ June 30 for Certification of Contracts, Salaries, Other	**19,401,079**	**17,163,782**	**12,496,914**		**2,758,259**	**(6,742,118)**	**(16,971,906)**	**(28,903,367)**
Revenue from New Levies								
13.010 Income Tax - New	0	0	0	0.0%	0	0	0	0
13.020 Property Tax - New	0	0	0	0.0%	0	0	0	0
13.030 Cumulative Balance of New Levies	-	-	-		-	-	-	-
15.010 Unreserved Fund Balance @ June 30	**19,401,079**	**17,163,782**	**12,496,914**		**2,758,259**	**(6,742,118)**	**(16,971,906)**	**(28,903,367)**

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

Check Totals: 0 0 0 0

Implement Year	Item	Description (unexpected change in funding, etc.)	Forecast Line	FY2026 Actual Savings	FY2027 Actual Savings	FY2028 Actual Savings	FY2029 Actual Savings	IMPLEMENTED? (Yes/No)	COMMENTS
PRIOR PLAN ITEMS FROM PREVIOUS FISCAL YEAR ALREADY REFLECTED IN THE CURRENT FORECAST SUBMISSION:									
		* Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts.							
		* Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.							
		NONE.							

Total Proposed Changes:	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission Projection Analysis	Historical Actuals				Instructions: Enter data from forecast submission which triggered the plan into the light blue cells. If a variance is +/- $100,000 an explanation is required.			
Forecast Line and Description	**FY2023**	**FY2024**	**FY2025**	**Historical Average**	**FY2026**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**
01.010 General Property Tax (Real Estate)	13,332,126	14,358,462	15,580,096	8.1%	15,308,673	(271,423)	-1.7%	This is based upon updates to the tax estimate with the fall settlement that came in and changes that have been taking place due to re-evals/updates to property values
01.020 Tangible Personal Property Tax	1,238,764	1,300,656	1,362,952	4.9%	1,475,943	112,991	8.3%	This is actually our rollbacks; updated in the new platform with fall settlement numbers
01.030 Income Tax	-	-	-	0.0%	-	-	0.0%	
01.035 Unrestricted State Grants-in-Aid	26,229,546	27,638,051	27,607,946	2.6%	26,733,910	(874,036)	-3.2%	Based upon updated enrollment numbers and changes to the formula for the current biennium
01.040 Restricted State Grants-in-Aid	3,119,467	2,995,361	3,199,687	1.4%	2,868,266	(331,421)	-10.4%	Based upon updated enrollment numbers and changes to the formula for the current biennium
01.045 Restricted Federal Grants-in-Aid - SFSF								
01.050 State Reimbursement for Property Tax Credits	1,894,493	2,014,450	2,142,580	6.3%	2,133,589	(8,991)	-0.4%	
01.060 All Other Revenues	2,048,023	2,604,201	2,094,420	3.8%	2,102,941	8,521	0.4%	
01.070 Total Revenues	**47,862,419**	**50,911,181**	**51,987,681**		**50,623,322**			
Other Financing Sources								
02.010 Proceeds from Sale of Notes	-	-	-	0.0%	-	-	0.0%	
02.020 State Emergency Loans and Advancements (Approved)								
02.040 Operating Transfers-In	-	37,834	10,000	0.0%	-	(10,000)	-100.0%	
02.050 Advances-In	-	-	-	0.0%	-	-	0.0%	
02.060 All Other Financing Sources	49,689	136,607	3,874	38.9%	3,874	-	0.0%	
02.070 Total Other Financing Sources	49,689	174,441	13,874		3,874			
02.080 Total Revenues and Other Financing Sources	**47,912,108**	**51,085,622**	**52,001,555**		**50,627,196**			
Expenditures								
03.010 Personal Services	25,697,143	28,861,391	30,309,781	8.7%	32,587,449	2,277,668	7.5%	This is due to not properly picking up the final transfer from ESSER and updating our current levels to staffing for actual versus what was estimated in the forecast.
03.020 Employees' Retirement/Insurance Benefits	11,511,165	12,333,665	13,790,305	9.5%	14,839,651	1,049,346	7.6%	This is due to not properly picking up the final transfer from ESSER and updating our current levels to staffing for actual versus what was estimated in the forecast.
03.030 Purchased Services	9,117,018	9,160,115	9,922,315	4.4%	10,114,135	191,820	1.9%	Higher than anticipated utility cost; sub cost, which teacher subs are mostly paid for through a purchased service; other inflationary pressures.
03.040 Supplies and Materials	1,135,228	1,124,541	1,030,893	-4.6%	1,088,290	57,397	5.6%	
03.050 Capital Outlay	311,529	344,765	823,907	74.8%	637,000	(186,907)	-22.7%	HVAC project that we had started in FY25, which was subpposed to be done in FY25 carried over into FY26.
03.060 Intergovernmental	-	-	-	0.0%	-	-	0.0%	
Debt Service:								
04.010 Principal-All (Historical Only)	-	-	-	0.0%	-	-	0.0%	
04.020 Principal-Notes	461,325	478,552	496,422	3.7%	514,959	18,537	3.7%	
04.030 Principal-State Loans	-	-	-	0.0%	-	-	0.0%	
04.040 Principal-State Advancements								
04.050 Principal-HB 264 Loans	-	-	-	0.0%	-	-	0.0%	
04.055 Principal-Other	-	-	-	0.0%	-	-	0.0%	
04.060 Interest and Fiscal Charges	113,338	96,111	78,241	-16.9%	59,704	(18,537)	-23.7%	
04.300 Other Objects	589,002	611,881	666,221	6.4%	680,943	14,722	2.2%	
04.500 Total Expenditures	**48,935,748**	**53,011,021**	**57,118,085**		**60,522,131**			

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission Projection Analysis	Historical Actuals				Instructions: Enter data from forecast submission which triggered the plan into the light blue cells. If a variance is +/- $100,000 an explanation is required.			
Forecast Line and Description	**FY2023**	**FY2024**	**FY2025**	**Historical Average**	**FY2026**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**
Other Financing Uses								
05.010 Operating Transfers-Out	-	40,884	125,000	0.0%	125,000	-	0.0%	
05.020 Advances-Out	-	-	-	0.0%	-	-	0.0%	
05.030 All Other Financing Uses	62,242	28,844	251,022	358.3%	-	(251,022)	-100.0%	Anticipating real estate refunds from board of revision decisions to go down.
05.040 Total Other Financing Uses	62,242	69,728	376,022		125,000			
05.050 Total Expenditures and Other Financing Uses	**48,997,990**	**53,080,749**	**57,494,107**		**60,647,131**			
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(1,085,882)**	**(1,995,127)**	**(5,492,552)**		**(10,019,935)**			
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	21,851,755	20,765,873	18,770,746		13,278,194			
07.020 Cash Balance @ June 30	**20,765,873**	**18,770,746**	**13,278,194**		**3,258,259**			
08.010 Estimated Encumbrances @ June 30	1,364,794	1,606,964	781,280	-16.8%	500,000	(281,280)	-36.0%	
Reservation of Fund Balance								
09.080 Reservation of Fund Balance	-	-	-		-			
10.010 Fund Balance June 30 for Certification of Appropriations	**19,401,079**	**17,163,782**	**12,496,914**		**2,758,259**			
Revenue from Replacement/Renewal Levies								
11.010 Income Tax - Renewal	-	-	-	0.0%	-	-	0.0%	
11.020 Property Tax - Renewal or Replacement	-	-	-	0.0%	-	-	0.0%	
11.300 Cumulative Balance of Replacement/Renewal Levies	-	-	-		-			
12.010 Fund Balance@ June 30 for Certification of Contracts, Salaries, Other	**19,401,079**	**17,163,782**	**12,496,914**		**2,758,259**			
Revenue from New Levies								
13.010 Income Tax - New	-	-	-	0.0%	-	-	0.0%	
13.020 Property Tax - New	-	-	-	0.0%	-	-	0.0%	
13.030 Cumulative Balance of New Levies	-	-	-		-			
15.010 Unreserved Fund Balance @ June 30	**19,401,079**	**17,163,782**	**12,496,914**		**2,758,259**			

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission Projection Analysis					**Instructions:** **Enter data from the forecast submission which triggered the plan into the light blue cells.** **If a variance is +/- $100,000 an explanation is required.**						
Forecast Line and Description	**FY2027**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**FY2028**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**FY2029**	**$ Change**	**% of Change**
01.010 General Property Tax (Real Estate)	15,935,854	627,181	4.1%	Based upon anticipated changes in Real estate values as we encounter updates and re-evals; also new model based on new platform	16,472,626	536,772	3.4%	Based upon anticipated changes in Real estate values as we encounter updates and re-evals; also new model based on new platform	16,485,475	12,849	0.1%
01.020 Tangible Personal Property Tax	1,563,925	87,982	6.0%		1,624,437	60,512	3.9%		1,706,570	82,133	5.1%
01.030 Income Tax	-	-	0.0%		-	-	0.0%		-	-	0.0%
01.035 Unrestricted State Grants-in-Aid	26,350,342	(383,568)	-1.4%	Changes to the formulary based on what actually happened in the biennium budget	26,352,788	2,446	0.0%		26,355,257	2,469	0.0%
01.040 Restricted State Grants-in-Aid	2,943,002	74,736	2.6%		2,943,002	-	0.0%		2,943,002	-	0.0%
01.045 Restricted Federal Grants-in-Aid - SFSF											
01.050 State Reimbursement for Property Tax Credits	2,236,773	103,184	4.8%	Slight increase based upon trend seen over the past couple of fiscal years	2,339,099	102,326	4.6%	Slight increase based upon trend seen over the past couple of fiscal years	2,341,342	2,243	0.1%
01.060 All Other Revenues	2,112,247	9,306	0.4%		2,122,342	10,095	0.5%		2,133,229	10,887	0.5%
01.070 Total Revenues	**51,142,143**				**51,854,294**				**51,964,875**		
Other Financing Sources											
02.010 Proceeds from Sale of Notes	-	-	0.0%		-	-	0.0%		-	-	0.0%
02.020 State Emergency Loans and Advancements (Approved)											
02.040 Operating Transfers-In	-	-	0.0%		-	-	0.0%		-	-	0.0%
02.050 Advances-In	-	-	0.0%		-	-	0.0%		-	-	0.0%
02.060 All Other Financing Sources	3,874	-	0.0%		3,874	-	0.0%		3,874	-	0.0%
02.070 Total Other Financing Sources	3,874				3,874				3,874		
02.080 Total Revenues and Other Financing Sources	**51,146,017**				**51,858,168**				**51,968,749**		
Expenditures											
03.010 Personal Services	31,967,397	(620,052)	-1.9%	Based upon anticipated changes of non-replacements in forecast	32,021,726	54,329	0.2%		32,342,938	321,212	1.0%
03.020 Employees' Retirement/Insurance Benefits	15,786,850	947,199	6.4%	Based upon changes in health care cost continuing to rise	16,858,502	1,071,652	6.8%	Insurance increases due to rising health care and variation in cost between our single and family plan; 2 to 1, family plan to single.	18,179,901	1,321,399	7.8%
03.030 Purchased Services	10,183,244	69,109	0.7%		10,510,014	326,770	3.2%	Increases based upon inflation, especially in the utilities and other overall items.	10,847,733	337,719	3.2%
03.040 Supplies and Materials	1,148,907	60,617	5.6%		1,212,928	64,021	5.6%		1,280,545	67,617	5.6%
03.050 Capital Outlay	200,000	(437,000)	-68.6%	Reducing capital outlay due to budgetary constraints	200,000	-	0.0%		200,000	-	0.0%
03.060 Intergovernmental	-	-	0.0%		-	-	0.0%		-	-	0.0%
Debt Service:											
04.010 Principal-All (Historical Only)	-	-	0.0%		-	-	0.0%		-	-	0.0%
04.020 Principal-Notes	498,469	(16,490)	-3.2%		480,702	(17,767)	-3.6%		247,041	(233,661)	-48.6%
04.030 Principal-State Loans	-	-	0.0%		-	-	0.0%		-	-	0.0%
04.040 Principal-State Advancements											
04.050 Principal-HB 264 Loans	-	-	0.0%		-	-	0.0%		-	-	0.0%
04.055 Principal-Other	-	-	0.0%		-	-	0.0%		-	-	0.0%
04.060 Interest and Fiscal Charges	40,474	(19,230)	-32.2%		22,521	(17,953)	-44.4%		4,570	(17,951)	-79.7%
04.300 Other Objects	696,053	15,110	2.2%		711,563	15,510	2.2%		727,482	15,919	2.2%
04.500 Total Expenditures	**60,521,394**				**62,017,956**				**63,830,210**		

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission Projection Analysis					**Instructions:** **Enter data from the forecast submission which triggered the plan into the light blue cells.** **If a variance is +/- $100,000 an explanation is required.**						
Forecast Line and Description	**FY2027**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**FY2028**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**FY2029**	**$ Change**	**% of Change**
Other Financing Uses											
05.010 Operating Transfers-Out	125,000	-	0.0%		70,000	(55,000)	-44.0%		70,000	-	0.0%
05.020 Advances-Out	-	-	0.0%		-	-	0.0%		-	-	0.0%
05.030 All Other Financing Uses	-	-	0.0%		-	-	0.0%		-	-	0.0%
05.040 Total Other Financing Uses	125,000				70,000				70,000		
05.050 Total Expenditures and Other Financing Uses	**60,646,394**				**62,087,956**				**63,900,210**		
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(9,500,377)**				**(10,229,788)**				**(11,931,461)**		
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	3,258,259				(6,242,118)				(16,471,906)		
07.020 Cash Balance @ June 30	**(6,242,118)**				**(16,471,906)**				**(28,403,367)**		
08.010 Estimated Encumbrances @ June 30	500,000	-	0.0%		500,000	-	0.0%		500,000	-	0.0%
Reservation of Fund Balance											
09.080 Reservation of Fund Balance	-				-				-		
10.010 Fund Balance June 30 for Certification of Appropriations	**(6,742,118)**				**(16,971,906)**				**(28,903,367)**		
Revenue from Replacement/Renewal Levies											
11.010 Income Tax - Renewal	-	-	0.0%		-	-	0.0%		-	-	0.0%
11.020 Property Tax - Renewal or Replacement	-	-	0.0%		-	-	0.0%		-	-	0.0%
11.300 Cumulative Balance of Replacement/Renewal Levies	-				-				-		
12.010 Fund Balance@ June 30 for Certification of Contracts, Salaries, Other	**(6,742,118)**				**(16,971,906)**				**(28,903,367)**		
Revenue from New Levies											
13.010 Income Tax - New	-	-	0.0%		-	-	0.0%		-	-	0.0%
13.020 Property Tax - New	-	-	0.0%		-	-	0.0%		-	-	0.0%
13.030 Cumulative Balance of New Levies	-				-				-		
15.010 Unreserved Fund Balance @ June 30	**(6,742,118)**				**(16,971,906)**				**(28,903,367)**		

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

Check Totals: *(1,981,967)* *(1,699,611)* *(193,879)* *(719,380)*

Item	Description (unexpected change in funding, etc.)	Forecast Line	FY2026 Annual Adjustment	FY2027 Annual Adjustment	FY2028 Annual Adjustment	FY2029 Annual Adjustment
	CHANGES IN ASSUMPTIONS - 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	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work. Reflects most recently received tax rate and value information and Property Tax Reform.**	01.010 General Property Tax (Real Estate)	252,940	(243,437)	(629,495)	(586,501)
2	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	01.020 Tangible Personal Property Tax	(21,280)	(45,640)	(85,406)	(148,223)
3	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work. Reflects current enrollment projections.**	01.035 Unrestricted State Grants-in-Aid	324,575	(147,356)	(155,109)	(176,281)
4	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	01.040 Restricted State Grants-in-Aid	166,395	(53,220)	(69,026)	(66,517)
5	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	01.050 State Reimbursement for Property Tax Credits	35,212	(50,514)	(129,540)	(125,332)
6	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work. FY26 has a second Medicaid annual settlement included.**	01.060 All Other Revenues	427,362	170,747	(6,426)	(127,990)
7	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	02.060 All Other Financing Sources	22,333	22,333	22,333	22,333
8	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work. The October 2025 forecast contained reductions in future years. We have removed those reductions in order to arrive at a base forecast that reflects current staffing levels.**	03.010 Personal Services - Employee Salaries & Wages	48,072	(1,984,379)	(2,678,770)	(2,984,929)
9	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work. The October 2025 forecast contained reductions in future years. We have removed those reductions in order to arrive at a base forecast that reflects current staffing levels. There is also a $900,000 estimate in FY26 for a possible 13th medical insurance premium payment that could occur.**	03.020 Employees' Retirement and Insurance Benefits	(1,237,917)	(987,586)	(1,113,310)	(1,073,430)
10	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	03.030 Purchased Services	51,820	(106,480)	(12,257)	87,658
11	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	03.040 Supplies	(102,612)	(68,911)	(32,411)	7,060
12	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	03.050 Capital Outlay	(17,686)	(17,686)	(17,686)	(17,686)
13	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	04.020 Principal-Notes	403	(27,716)	(57,374)	(303,196)
14	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	04.060 Interest and Fiscal Charges	(2,587)	(23,224)	(42,617)	(62,040)
15	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	04.300 Other Objects	(81,202)	(83,325)	(85,437)	(87,540)
16	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work. We have allowed an additional $800,000 in FY26 Transfers Out to correct negative fund balances.**	05.010 Operating Transfers-Out	(800,000)	0	(55,000)	(55,000)
17	**FY26-FY29 Change in Assumption to reconcile new forecast platform and to consider all changes related to that detailed work.**	05.030 All Other Financing Uses	(47,795)	(47,795)	(47,795)	(47,795)
18	**Increase in the annual estimated outstanding encumbrances to align with last three years.**	08.010 Estimated Encumbrances June 30	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
19	**11 Mill Continuing Property Tax for General Operations on May 5, 2026 Ballot**	13.020 Property Tax - New		2,994,578	6,001,447	6,026,029

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK			*Check Totals:*	*(1,981,967)*	*(1,699,611)*	*(193,879)*	*(719,380)*
FY2026 Initial Required Submission				**FY2026**	**FY2027**	**FY2028**	**FY2029**
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**		**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**
	CHANGES IN ASSUMPTIONS - 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.**						
	Total Proposed Changes:			**(1,981,967)**	**(1,699,611)**	**(193,879)**	**(719,380)**

Barberton City (Summit)

PRECAUTION WRITTEN PLAN

UPDATED FORECAST PRIOR TO PLAN

FY2026 Initial Required Submission	Historical Actuals			FY2026 Initial Required Submission				Changes in Assumptions				Forecast With Updated Assumptions			
Forecast Line	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2026**	**FY2027**	**FY2028**	**FY2029**
01.010 General Property Tax (Real Estate)	13,332,126	14,358,462	15,580,096	15,308,673	15,935,854	16,472,626	16,485,475	252,940	(243,437)	(629,495)	(586,501)	15,561,613	15,692,417	15,843,131	15,898,974
01.020 Tangible Personal Property Tax	1,238,764	1,300,656	1,362,952	1,475,943	1,563,925	1,624,437	1,706,570	(21,280)	(45,640)	(85,406)	(148,223)	1,454,663	1,518,285	1,539,031	1,558,347
01.030 Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01.035 Unrestricted State Grants-in-Aid	26,229,546	27,638,051	27,607,946	26,733,910	26,350,342	26,352,788	26,355,257	324,575	(147,356)	(155,109)	(176,281)	27,058,485	26,202,986	26,197,679	26,178,976
01.040 Restricted State Grants-in-Aid	3,119,467	2,995,361	3,199,687	2,868,266	2,943,002	2,943,002	2,943,002	166,395	(53,220)	(69,026)	(66,517)	3,034,661	2,889,782	2,873,976	2,876,485
01.050 State Reimbursement for Property Tax Credits	1,894,493	2,014,450	2,142,580	2,133,589	2,236,773	2,339,099	2,341,342	35,212	(50,514)	(129,540)	(125,332)	2,168,801	2,186,259	2,209,559	2,216,010
01.060 All Other Revenues	2,048,023	2,604,201	2,094,420	2,102,941	2,112,247	2,122,342	2,133,229	427,362	170,747	(6,426)	(127,990)	2,530,303	2,282,994	2,115,916	2,005,239
01.070 Total Revenues	**47,862,419**	**50,911,181**	**51,987,681**	**50,623,322**	**51,142,143**	**51,854,294**	**51,964,875**	**1,185,204**	**(369,420)**	**(1,075,002)**	**(1,230,844)**	**51,808,526**	**50,772,723**	**50,779,292**	**50,734,031**
Other Financing Sources															
02.010 Proceeds from Sale of Notes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02.020 State Emergency Loans and Advancements (Approved)															
02.040 Operating Transfers-In	-	37,834	10,000	-	-	-	-	-	-	-	-	-	-	-	-
02.050 Advances-In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02.060 All Other Financing Sources	49,689	136,607	3,874	3,874	3,874	3,874	3,874	22,333	22,333	22,333	22,333	26,207	26,207	26,207	26,207
02.070 Total Other Financing Sources	49,689	174,441	13,874	3,874	3,874	3,874	3,874	22,333	22,333	22,333	22,333	26,207	26,207	26,207	26,207
02.080 Total Revenues and Other Financing Sources	**47,912,108**	**51,085,622**	**52,001,555**	**50,627,196**	**51,146,017**	**51,858,168**	**51,968,749**	**1,207,537**	**(347,087)**	**(1,052,669)**	**(1,208,511)**	**51,834,733**	**50,798,930**	**50,805,499**	**50,760,238**
Expenditures															
03.010 Personal Services	25,697,143	28,861,391	30,309,781	32,587,449	31,967,397	32,021,726	32,342,938	(48,072)	1,984,379	2,678,770	2,984,929	32,539,377	33,951,776	34,700,496	35,327,867
03.020 Employees' Retirement/Insurance Benefits	11,511,165	12,333,665	13,790,305	14,839,651	15,786,850	16,858,502	18,179,901	1,237,917	987,586	1,113,310	1,073,430	16,077,568	16,774,436	17,971,812	19,253,331
03.030 Purchased Services	9,117,018	9,160,115	9,922,315	10,114,135	10,183,244	10,510,014	10,847,733	(51,820)	106,480	12,257	(87,658)	10,062,315	10,289,724	10,522,271	10,760,075
03.040 Supplies and Materials	1,135,228	1,124,541	1,030,893	1,088,290	1,148,907	1,212,928	1,280,545	102,612	68,911	32,411	(7,060)	1,190,902	1,217,818	1,245,339	1,273,485
03.050 Capital Outlay	311,529	344,765	823,907	637,000	200,000	200,000	200,000	17,686	17,686	17,686	17,686	654,686	217,686	217,686	217,686
03.060 Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:															
04.010 Principal-All (Historical Only)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.020 Principal-Notes	461,325	478,552	496,422	514,959	498,469	480,702	247,041	(403)	27,716	57,374	303,196	514,556	526,185	538,076	550,237
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	113,338	96,111	78,241	59,704	40,474	22,521	4,570	2,587	23,224	42,617	62,040	62,291	63,698	65,138	66,610
04.300 Other Objects	589,002	611,881	666,221	680,943	696,053	711,563	727,482	81,202	83,325	85,437	87,540	762,145	779,378	797,000	815,022
04.500 Total Expenditures	**48,935,748**	**53,011,021**	**57,118,085**	**60,522,131**	**60,521,394**	**62,017,956**	**63,830,210**	**1,341,709**	**3,299,307**	**4,039,862**	**4,434,103**	**61,863,840**	**63,820,701**	**66,057,818**	**68,264,313**
Other Financing Uses															
05.010 Operating Transfers-Out	-	40,884	125,000	125,000	125,000	70,000	70,000	800,000	-	55,000	55,000	925,000	125,000	125,000	125,000
05.020 Advances-Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05.030 All Other Financing Uses	62,242	28,844	251,022	-	-	-	-	47,795	47,795	47,795	47,795	47,795	47,795	47,795	47,795
05.040 Total Other Financing Uses	62,242	69,728	376,022	125,000	125,000	70,000	70,000	847,795	47,795	102,795	102,795	972,795	172,795	172,795	172,795
05.050 Total Expenditures and Other Financing Uses	48,997,990	53,080,749	57,494,107	60,647,131	60,646,394	62,087,956	63,900,210	2,189,504	3,347,102	4,142,657	4,536,898	62,836,635	63,993,496	66,230,613	68,437,108

Barberton City (Summit)

PRECAUTION WRITTEN PLAN

FY2026 Initial Required Submission

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
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	(1,085,882)	(1,995,127)	(5,492,552)	(10,019,935)	(9,500,377)	(10,229,788)	(11,931,461)	(981,967)	(3,694,189)	(5,195,326)	(5,745,409)	(11,001,902)	(13,194,566)	(15,425,114)	(17,676,870)
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	21,851,755	20,765,873	18,770,746	13,278,194	3,258,259	(6,242,118)	(16,471,906)					13,278,194	2,276,292	(10,918,274)	(26,343,388)
07.020 Cash Balance @ June 30	20,765,873	18,770,746	13,278,194	3,258,259	(6,242,118)	(16,471,906)	(28,403,367)					2,276,292	(10,918,274)	(26,343,388)	(44,020,258)
08.010 Estimated Encumbrances @ June 30	1,364,794	1,606,964	781,280	500,000	500,000	500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Reservation of Fund Balance															
09.080 Reservation of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.010 Fund Balance @ June 30 for Certification of Appropriations	19,401,079	17,163,782	12,496,914	2,758,259	(6,742,118)	(16,971,906)	(28,903,367)					776,292	(12,418,274)	(27,843,388)	(45,520,258)
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	19,401,079	17,163,782	12,496,914	2,758,259	(6,742,118)	(16,971,906)	(28,903,367)					776,292	(12,418,274)	(27,843,388)	(45,520,258)
Revenue from New Levies															
13.010 Income Tax - New	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.020 Property Tax - New	-	-	-	-	-	-	-	-	2,994,578	6,001,447	6,026,029	-	2,994,578	6,001,447	6,026,029
13.030 Cumulative Balance of New Levies	-	-	-	-	-	-	-	-	2,994,578	8,996,025	15,022,054	-	2,994,578	8,996,025	15,022,054
15.010 Unreserved Fund Balance @ June 30	19,401,079	17,163,782	12,496,914	2,758,259	(6,742,118)	(16,971,906)	(28,903,367)					776,292	(9,423,696)	(18,847,363)	(30,498,204)

Impact of Changes in Assumptions:

	FY2026	FY2027	FY2028	FY2029
Revenue Enhancements:	1,207,537	(347,087)	(1,052,669)	(1,208,511)
Renewals/New Levies/State Advances:	-	2,994,578	6,001,447	6,026,029
Expense Reductions:	(2,189,504)	(3,347,102)	(4,142,657)	(4,536,898)
Reserves and Encumbrances:	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Net State Advancements Rev/Repaymt	-	-	-	-
Annual:	(1,981,967)	(1,699,611)	(193,879)	(719,380)
Cumulative:	(1,981,967)	(2,681,578)	(1,875,457)	(1,594,837)

Deficits Eliminated?

FY2026	FY2027	FY2028	FY2029
YES	NO	NO	NO
(Line 10.010)	(Line 10.010)	(Line 12.010)	(Line 12.010)

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	0	0	0	0
FY2026 Initial Required Submission					FY2026	FY2027	FY2028	FY2029
Implement Year	**Item**	**Description** (increase in fees, rental income, etc.)	**Forecast Line**		**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**
		REVENUE ENHANCEMENTS :						
		* Enter each revenue enhancement as a positive amount.						
		* Do not include levy revenue that is not voter approved.						
		***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".**						
		Total Proposed Revenue Enhancements:			**0**	**0**	**0**	**0**

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	0	0	0	0	0	0	15,282	15,807	24,940	24,940	24,940	24,940	130,849
FY2026 Initial Required Submission					FY2026												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2026
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											3 Pay Month						
FY2027	1	**Retirement Gifted Coordinator-not Replaced**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	2	**Retirement Gifted Coordinator-not Replaced**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	3	**Retirement Gifted Coordinator-not Replaced Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	4	**RIF ELL District Wide**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	5	**RIF ELL District Wide**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	6	**RIF ELL District Wide-Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	7	**RIF Speech Pathologist**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	8	**RIF Speech Pathologist**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	9	**RIF Speech Pathologist-Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	10	**RIF Teacher-KDG**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	11	**RIF Teacher-KDG**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	12	**RIF Teacher-KDG Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	13	**RIF Reading Specialist BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	14	**RIF Reading Specialist BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	15	**RIF Reading Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	16	**RIF Teacher-Kindergarten**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	17	**RIF Teacher-Kindergarten**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	18	**RIF Teacher-Kindergarten Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	19	**RIF Counselor-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	20	**RIF Counselor-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	21	**RIF Counselor-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	22	**RIF Intervention Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	23	**RIF Intervention Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	24	**RIF Intervention Specialist-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	25	**RIF Teacher-Grade 4**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	26	**RIF Teacher-Grade 4**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	27	**RIF Teacher-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	28	**RIF Teacher-Grade 4**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	29	**RIF Teacher-Grade 4**	03.020 Employees' Retirement and Insurance Benefits														0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*15,282*	*15,807*	*24,940*	*24,940*	*24,940*	*24,940*	***130,849***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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											3 Pay Month						
FY2027	30	**RIF Teacher-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	31	**RIF Intervention Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	32	**RIF Intervention Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	33	**RIF Intervention Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	34	**RIF Teacher-Grade 1**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	35	**RIF Teacher-Grade 1**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	36	**RIF Teacher-Grade 1 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	37	**RIF Reading Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	38	**RIF Reading Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	39	**RIF Reading Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	40	**RIF Teacher-BPS**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	41	**RIF Teacher-BPS**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	42	**RIF Teacher-BPS Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	43	**RIF Intervention Specialist-BPS**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	44	**RIF Intervention Specialist-BPS**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	45	**RIF Intervention Specialist-BPS Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	46	**RIF Teacher-Grade 2**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	47	**RIF Teacher-Grade 2**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	48	**RIF Teacher-Grade 2 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	49	**RIF Teacher-Kindergarten**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	50	**RIF Teacher-Kindergarten**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	51	**RIF Teacher-Kindergarten Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	52	**RIF Teacher-BHS-Math**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	53	**RIF Teacher-BHS-Math**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	54	**RIF Teacher-BHS-Math Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	55	**RIF Teacher-BHS-Foreign Language**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	56	**RIF Teacher-BHS-Foreign Language**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	57	**RIF Teacher-BHS-Foreign Language Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	58	**RIF Teacher-BHS-Computer Science**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	59	**RIF Teacher-BHS-Computer Science**	03.020 Employees' Retirement and Insurance Benefits														0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*15,282*	*15,807*	*24,940*	*24,940*	*24,940*	*24,940*	***130,849***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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											3 Pay Month						
FY2027	60	RIF Teacher-BHS-Computer Science Severance	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	61	**RIF Teacher-BHS-Visual Arts**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	62	**RIF Teacher-BHS-Visual Arts**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	63	**RIF Teacher-BHS-Visual Arts Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	64	**RIF Teacher-BHS-JAGS/JOGS**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	65	**RIF Teacher-BHS-JAGS/JOGS**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	66	**RIF Teacher-BHS-JAGS/JOGS Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	67	**RIF Teacher-BHS-Math**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	68	**RIF Teacher-BHS-Math**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	69	**RIF Teacher-BHS-Math Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	70	**RIF Teacher-BHS-Art**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	71	**RIF Teacher-BHS-Art**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	72	**RIF Teacher-BHS-Art Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	73	**RIF Teacher-BHS-CBI/CTE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	74	**RIF Teacher-BHS-CBI/CTE**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	75	**RIF Teacher-BHS-CBI/CTE Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	76	**RIF Teacher-BMS-Language Arts**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	77	**RIF Teacher-BMS-Language Arts**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	78	**RIF Teacher-BMS-Language Arts Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	79	**RIF Teacher-BMS-Visual Arts**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	80	**RIF Teacher-BMS-Visual Arts**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	81	**RIF Teacher-BMS-Visual Arts Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	82	**RIF Teacher-BMS-Social Studies-Grade 6**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	83	**RIF Teacher-BMS-Social Studies-Grade 6**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	84	**RIF Teacher-BMS-Social Studies-Grade 6 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	85	**RIF Teacher-BMS-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	86	**RIF Teacher-BMS-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	87	**RIF Teacher-BMS-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	88	**RIF Teacher-BMS-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages														0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*15,282*	*15,807*	*24,940*	*24,940*	*24,940*	*24,940*	***130,849***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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											3 Pay Month						
FY2027	89	**RIF Teacher-BMS-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	90	**RIF Teacher-BMS-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	91	**RIF Teacher-BMS-School Counselor**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	92	**RIF Teacher-BMS-School Counselor**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	93	**RIF Teacher-BMS-School Counselor Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	94	**RIF Teacher-BMS-Teacher-Math**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	95	**RIF Teacher-BMS-Teacher-Math**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	96	**RIF Teacher-BMS-Teacher-Math Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	97	**RIF Teacher-BMS-Teacher-Language Arts**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	98	**RIF Teacher-BMS-Teacher-Language Arts**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	99	**RIF Teacher-BMS-Teacher-Language Arts Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	100	**RIF Teacher-BMS-Teacher-Math/Science**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	101	**RIF Teacher-BMS-Teacher-Math/Science**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	102	**RIF Teacher-BMS-Teacher-Math/Science Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	103	**RIF Teacher-BMS-Math/Science-8th Grade**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	104	**RIF Teacher-BMS-Math/Science-8th Grade**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	105	**RIF Teacher-BMS-Math/Science-8th Grade Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	106	**RIF Teacher-BMS-Social Studies-Grade 7 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	107	**RIF Teacher-BMS-Social Studies-Grade 8**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	108	**RIF Teacher-BMS-Social Studies-Grade 9 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	109	**RIF Teacher-BEE-Instrumental Music**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	110	**RIF Teacher-BEE-Instrumental Music Severance**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	111	**RIF Teacher-BEE-Instrumental Music Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	112	**RIF Teacher-BEE-Spanish**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	113	**RIF Teacher-BEE-Spanish**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	114	**RIF Teacher-BEE-Spanish Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	115	**RIF Teacher-BEE-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	116	**RIF Teacher-BEE-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits														0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*15,282*	*15,807*	*24,940*	*24,940*	*24,940*	*24,940*	***130,849***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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FY2027	117	**RIF Teacher-BEE-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	118	**RIF Teacher-BEE-Grade 5**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	119	**RIF Teacher-BEE-Grade 5**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	120	**RIF Teacher-BEE-Grade 5 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	121	**RIF Teacher-BEE-Math-Grade 5**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	122	**RIF Teacher-BEE-Math-Grade 5**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	123	**RIF Teacher-BEE-Math-Grade 5 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	124	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	125	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	126	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	127	**RIF Teacher-BEE-Grade 4**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	128	**RIF Teacher-BEE-Grade 4**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	129	**RIF Teacher-BEE-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	130	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	131	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	132	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	133	**RIF Teacher-BEE-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	134	**RIF Teacher-BEE-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	135	**RIF Teacher-BEE-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	136	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	137	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	138	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2026	139	**RIF Teacher Resignation effective 2-9-26**	03.010 Personal Services - Employee Salaries & Wages										5,346	5,346	5,346	5,346	21,384
FY2026	140	**RIF Teacher Resignation effective 2-9-26**	03.020 Employees' Retirement and Insurance Benefits										3,787	3,787	3,787	3,787	15,148
FY2026	141	**RIF Teacher Resignation effective 2-9-26**	03.010 Personal Services - Employee Salaries & Wages										0	0	0	0	0
FY2027	142	**RIF Teacher-DECKER-Preschool**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	143	**RIF Teacher-DECKER-Preschool**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	144	**RIF Teacher-DECKER-Preschool Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2026	145	**RIF Teacher-Resignation effective 12-5-25**	03.010 Personal Services - Employee Salaries & Wages								5,484	5,484	5,484	5,484	5,484	5,484	32,904

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*15,282*	*15,807*	*24,940*	*24,940*	*24,940*	*24,940*	***130,849***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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FY2026	146	**RIF Teacher-Resignation effective 12-5-26**	03.020 Employees' Retirement and Insurance Benefits								1,991	1,991	1,991	1,991	1,991	1,991	11,945
FY2026	147	**RIF Teacher-Resignation effective 12-5-27 Severance**	03.010 Personal Services - Employee Salaries & Wages								0	0	0	0	0	0	0
FY2027	148	**RIF Resident Educator Mentor Yr 2**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	149	**RIF Resident Educator Mentor Yr 2**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	150	**RIF Resident Educator Mentor Yr 2 Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	151	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	152	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	153	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	154	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	155	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	156	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	157	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	158	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	159	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	160	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	161	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	162	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	163	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	164	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	165	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	166	**RIF HD SEC IV/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	167	**RIF HD SEC IV/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	168	**RIF HD SEC IV/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	169	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	170	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	171	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	172	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	173	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	174	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*15,282*	*15,807*	*24,940*	*24,940*	*24,940*	*24,940*	***130,849***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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FY2027	175	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	176	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	177	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	178	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	179	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	180	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	181	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	182	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	183	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	184	**RIF Secy IV-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	185	**RIF Secy IV-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	186	**RIF Secy IV-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	187	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	188	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	189	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	190	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	191	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	192	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	193	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	194	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	195	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	196	**RIF Office Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	197	**RIF Office Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	198	**RIF Office Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	199	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	200	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	201	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	202	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	203	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	204	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages														0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*15,282*	*15,807*	*24,940*	*24,940*	*24,940*	*24,940*	***130,849***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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											3 Pay Month						
FY2027	**205**	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**206**	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**207**	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**208**	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**209**	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**210**	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**211**	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**212**	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**213**	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**214**	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**215**	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**216**	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**217**	**RIF Secy IV-BMS**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**218**	**RIF Secy IV-BMS**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**219**	**RIF Secy IV-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**220**	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**221**	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**222**	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**223**	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**224**	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**225**	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**226**	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**227**	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**228**	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**229**	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**230**	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**231**	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**232**	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**233**	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**234**	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages														0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*15,282*	*15,807*	*24,940*	*24,940*	*24,940*	*24,940*	***130,849***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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											3 Pay Month						
FY2027	235	**RIF Teacher Aide-FLOAT**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	236	**RIF Teacher Aide-FLOAT**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	237	**RIF Teacher Aide-FLOAT Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	238	**RIF Custodian II**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	239	**RIF Custodian II**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	240	**RIF Custodian II-Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	241	**RIF Instructional Coach**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	242	**RIF Instructional Coach**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	243	**RIF Instructional Coach Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	244	**RIF Admin Bump to Teacher Savings**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	245	**RIF Admin Bump to Teacher Savings**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	246	**RIF Admin Bump to Teacher Savings Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	247	**RIF LT Sub for Teaching Position Admin is bumping into.**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	248	**RIF LT Sub for Teaching Position Admin is bumping into.**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	249	**RIF LT Sub for Teaching Position Admin is bumping into. Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	250	**RIF Administrator**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	251	**RIF Administrator**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	252	**RIF Administrator Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	253	**RIF Administrator**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	254	**RIF Administrator**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	255	**RIF Administrator Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	256	**RIF Administrator Bumping to a Non Administrative Certified Position**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	257	**RIF Administrator Bumping to a Non Administrative Certified Position**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	258	**RIF Administrator Bumping to a Non Administrative Certified Position Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	259	**a**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	260	**RIF Administrator moving to a lower paid Administrative Position.**	03.020 Employees' Retirement and Insurance Benefits														0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*15,282*	*15,807*	*24,940*	*24,940*	*24,940*	*24,940*	***130,849***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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											3 Pay Month						
FY2027	261	**RIF Administrator moving to a lower paid Administrative Position. Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	262	**Retirement HS Asst. Principal not being replaced.**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	263	**Retirement HS Asst. Principal not being replaced.**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	264	**Retirement HS Asst. Principal not being replaced. Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	265	**Retirement Bus Driver-not being replaced**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	266	**Retirement Bus Driver-not being replaced**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	267	**Retirement Bus Driver-not being replaced Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	268	**RIF Bus Driver-Bumping to Bus Aide**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	269	**RIF Bus Driver-Bumping to Bus Aide**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	270	**RIF Bus Driver-Bumping to Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	271	**RIF Bus Aide**	03.010 Personal Services - Employee Salaries & Wages								2,870	1,913	1,913	1,913	1,913	1,913	12,437
FY2026	272	**RIF Bus Aide**	03.020 Employees' Retirement and Insurance Benefits								454	306	306	306	306	306	1,983
FY2026	273	**RIF Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages								0	0	0	0	0	0	0
FY2026	274	**RIF Bus Aide**	03.010 Personal Services - Employee Salaries & Wages								2,940	1,960	1,960	1,960	1,960	1,960	12,740
FY2026	275	**RIF Bus Aide**	03.020 Employees' Retirement and Insurance Benefits								1,544	1,388	1,388	1,388	1,388	1,388	8,485
FY2026	276	**RIF Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages								0	0	0	0	0	0	0
FY2027	277	**RIF Custodian II**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	278	**RIF Custodian II**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	279	**RIF Custodian II Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	280	**Purchased Service Reductions beginning in FY27**	03.030 Purchased Services														0
FY2026	281	**Resignation Cust II not replaced effective 2-6-26**	03.010 Personal Services - Employee Salaries & Wages									2,388	2,388	2,388	2,388	2,388	11,938
FY2026	282	**Resignation Cust II not replaced effective 2-6-26**	03.020 Employees' Retirement and Insurance Benefits									377	377	377	377	377	1,886
FY2026	283	**Resignation Cust II not replaced effective 2-6-26 Severance**	03.010 Personal Services - Employee Salaries & Wages									0	0	0	0	0	0
		ADDITIONAL REDUCTIONS IDENTIFIED IN MARCH 2026															0
FY2027	284	**Reduce Overtime by 50%**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	285	**Reduce Overtime by 50%**	03.020 Employees' Retirement and Insurance Benefits														0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*15,282*	*15,807*	*24,940*	*24,940*	*24,940*	*24,940*	***130,849***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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										3 Pay Month						
FY2027	**286**	**Reduce Summer Help by 50%**	03.010 Personal Services - Employee Salaries & Wages													0
FY2027	**287**	**Reduce Summer Help by 50%**	03.020 Employees' Retirement and Insurance Benefits													0
FY2027	**288**	**Reduce Supplementals**	03.010 Personal Services - Employee Salaries & Wages													0
FY2027	**289**	**Reduce Supplementals**	03.020 Employees' Retirement and Insurance Benefits													0
FY2027	**290**	**Civic Plus Contract Cut**	03.030 Purchased Services													0
FY2027	**291**	**Reduction in Textbooks**	03.040 Supplies													0
FY2027	**292**	**Reduction in Capital Exp**	03.050 Capital Outlay													0
																0
																0
																0
																0
																0
																0
																0
																0
																0
																0
																0
		Total Proposed Expenditure		**0**	**0**	**0**	**0**	**0**	**0**	**15,282**	**15,807**	**24,940**	**24,940**	**24,940**	**24,940**	**130,849**

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	130,249	362,991	630,196	630,196	667,784	846,000	630,196	630,196	667,784	630,196	630,196	667,789	**7,123,775**
FY2026 Initial Required Submission					FY2027												
Implement Year	**Item**	**Description** (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 positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation					3 Pay Month					3 Pay Month							
FY2027	1	**Retirement Gifted Coordinator-not Replaced**	03.010 Personal Services - Employee Salaries & Wages			3,978	7,956	7,956	7,956	11,934	7,956	7,956	7,956	7,956	7,956	7,956	87,516
FY2027	2	**Retirement Gifted Coordinator-not Replaced**	03.020 Employees' Retirement and Insurance Benefits			3,873	4,505	4,505	4,505	5,137	4,505	4,505	4,505	4,505	4,505	4,505	49,555
FY2027	3	**Retirement Gifted Coordinator-not Replaced Severance**	03.010 Personal Services - Employee Salaries & Wages			(31,945)	0	0	0	0	0	0	0	0	0	0	(31,945)
FY2027	4	**RIF ELL District Wide**	03.010 Personal Services - Employee Salaries & Wages			3,531	7,062	7,062	7,062	10,593	7,062	7,062	7,062	7,062	7,062	7,062	77,682
FY2027	5	**RIF ELL District Wide**	03.020 Employees' Retirement and Insurance Benefits			3,843	4,352	4,352	4,352	4,862	4,352	4,352	4,352	4,352	4,352	4,352	47,873
FY2027	6	**RIF ELL District Wide-Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	7	**RIF Speech Pathologist**	03.010 Personal Services - Employee Salaries & Wages			2,572	5,143	5,143	5,143	7,715	5,143	5,143	5,143	5,143	5,143	5,143	56,573
FY2027	8	**RIF Speech Pathologist**	03.020 Employees' Retirement and Insurance Benefits			3,650	4,058	4,058	4,058	4,467	4,058	4,058	4,058	4,058	4,058	4,058	44,639
FY2027	9	**RIF Speech Pathologist-Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	10	**RIF Teacher-KDG**	03.010 Personal Services - Employee Salaries & Wages			2,264	4,527	4,527	4,527	6,791	4,527	4,527	4,527	4,527	4,527	4,527	49,797
FY2027	11	**RIF Teacher-KDG**	03.020 Employees' Retirement and Insurance Benefits			360	719	719	719	1,079	719	719	719	719	719	719	7,909
FY2027	12	**RIF Teacher-KDG Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	13	**RIF Reading Specialist BEW**	03.010 Personal Services - Employee Salaries & Wages			2,970	5,939	5,939	5,939	8,909	5,939	5,939	5,939	5,939	5,939	5,939	65,329
FY2027	14	**RIF Reading Specialist BEW**	03.020 Employees' Retirement and Insurance Benefits			1,817	2,246	2,246	2,246	2,674	2,246	2,246	2,246	2,246	2,246	2,246	24,706
FY2027	15	**RIF Reading Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	16	**RIF Teacher-Kindergarten**	03.010 Personal Services - Employee Salaries & Wages			1,883	3,766	3,766	3,766	5,649	3,766	3,766	3,766	3,766	3,766	3,766	41,426
FY2027	17	**RIF Teacher-Kindergarten**	03.020 Employees' Retirement and Insurance Benefits			299	598	598	598	898	598	598	598	598	598	598	6,579
FY2027	18	**RIF Teacher-Kindergarten Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	19	**RIF Counselor-BEW**	03.010 Personal Services - Employee Salaries & Wages			2,789	5,577	5,577	5,577	8,366	5,577	5,577	5,577	5,577	5,577	5,577	61,347
FY2027	20	**RIF Counselor-BEW**	03.020 Employees' Retirement and Insurance Benefits			3,684	4,127	4,127	4,127	4,570	4,127	4,127	4,127	4,127	4,127	4,127	45,398
FY2027	21	**RIF Counselor-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	22	**RIF Intervention Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages			1,811	3,621	3,621	3,621	5,432	3,621	3,621	3,621	3,621	3,621	3,621	39,831
FY2027	23	**RIF Intervention Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits			3,529	3,817	3,817	3,817	4,104	3,817	3,817	3,817	3,817	3,817	3,817	41,986
FY2027	24	**RIF Intervention Specialist-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	25	**RIF Teacher-Grade 4**	03.010 Personal Services - Employee Salaries & Wages			1,811	3,621	3,621	3,621	5,432	3,621	3,621	3,621	3,621	3,621	3,621	39,831
FY2027	26	**RIF Teacher-Grade 4**	03.020 Employees' Retirement and Insurance Benefits			1,519	1,807	1,807	1,807	2,095	1,807	1,807	1,807	1,807	1,807	1,807	19,877
FY2027	27	**RIF Teacher-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	28	**RIF Teacher-Grade 4**	03.010 Personal Services - Employee Salaries & Wages			2,680	5,360	5,360	5,360	8,040	5,360	5,360	5,360	5,360	5,360	5,360	58,960
FY2027	29	**RIF Teacher-Grade 4**	03.020 Employees' Retirement and Insurance Benefits			3,696	4,083	4,083	4,083	4,470	4,083	4,083	4,083	4,083	4,083	4,083	44,913

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*130,249*	*362,991*	*630,196*	*630,196*	*667,784*	*846,000*	*630,196*	*630,196*	*667,784*	*630,196*	*630,196*	*667,789*	***7,123,775***
FY2026 Initial Required Submission					**FY2027**												
Implement Year	**Item**	**Description** (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 positive amount.																	
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* 3 Lines Required For Each Position: wages, benefits, and separation					3 Pay Month					3 Pay Month							
FY2027	30	**RIF Teacher-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	31	**RIF Intervention Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages			1,974	3,947	3,947	3,947	5,921	3,947	3,947	3,947	3,947	3,947	3,947	43,422
FY2027	32	**RIF Intervention Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits			3,478	3,791	3,791	3,791	4,105	3,791	3,791	3,791	3,791	3,791	3,791	41,701
FY2027	33	**RIF Intervention Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	34	**RIF Teacher-Grade 1**	03.010 Personal Services - Employee Salaries & Wages			2,372	4,744	4,744	4,744	7,116	4,744	4,744	4,744	4,744	4,744	4,744	52,184
FY2027	35	**RIF Teacher-Grade 1**	03.020 Employees' Retirement and Insurance Benefits			1,637	1,980	1,980	1,980	2,322	1,980	1,980	1,980	1,980	1,980	1,980	21,779
FY2027	36	**RIF Teacher-Grade 1 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	37	**RIF Reading Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages			3,930	7,859	7,859	7,859	11,789	7,859	7,859	7,859	7,859	7,859	7,859	86,449
FY2027	38	**RIF Reading Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits			3,912	4,479	4,479	4,479	5,046	4,479	4,479	4,479	4,479	4,479	4,479	49,269
FY2027	39	**RIF Reading Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	40	**RIF Teacher-BPS**	03.010 Personal Services - Employee Salaries & Wages			2,680	5,360	5,360	5,360	8,040	5,360	5,360	5,360	5,360	5,360	5,360	58,960
FY2027	41	**RIF Teacher-BPS**	03.020 Employees' Retirement and Insurance Benefits			2,035	2,422	2,422	2,422	2,809	2,422	2,422	2,422	2,422	2,422	2,422	26,642
FY2027	42	**RIF Teacher-BPS Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	43	**RIF Intervention Specialist-BPS**	03.010 Personal Services - Employee Salaries & Wages			1,938	3,875	3,875	3,875	5,813	3,875	3,875	3,875	3,875	3,875	3,875	42,625
FY2027	44	**RIF Intervention Specialist-BPS**	03.020 Employees' Retirement and Insurance Benefits			3,549	3,857	3,857	3,857	4,165	3,857	3,857	3,857	3,857	3,857	3,857	42,427
FY2027	45	**RIF Intervention Specialist-BPS Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	46	**RIF Teacher-Grade 2**	03.010 Personal Services - Employee Salaries & Wages			2,101	4,201	4,201	4,201	6,302	4,201	4,201	4,201	4,201	4,201	4,201	46,211
FY2027	47	**RIF Teacher-Grade 2**	03.020 Employees' Retirement and Insurance Benefits			1,668	1,971	1,971	1,971	2,274	1,971	1,971	1,971	1,971	1,971	1,971	21,681
FY2027	48	**RIF Teacher-Grade 2 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	49	**RIF Teacher-Kindergarten**	03.010 Personal Services - Employee Salaries & Wages			2,988	5,975	5,975	5,975	8,963	5,975	5,975	5,975	5,975	5,975	5,975	65,725
FY2027	50	**RIF Teacher-Kindergarten**	03.020 Employees' Retirement and Insurance Benefits			475	949	949	949	1,424	949	949	949	949	949	949	10,440
FY2027	51	**RIF Teacher-Kindergarten Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	52	**RIF Teacher-BHS-Math**	03.010 Personal Services - Employee Salaries & Wages			1,974	3,947	3,947	3,947	5,921	3,947	3,947	3,947	3,947	3,947	3,947	43,417
FY2027	53	**RIF Teacher-BHS-Math**	03.020 Employees' Retirement and Insurance Benefits			1,569	1,854	1,854	1,854	2,139	1,854	1,854	1,854	1,854	1,854	1,854	20,393
FY2027	54	**RIF Teacher-BHS-Math Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	55	**RIF Teacher-BHS-Foreign Language**	03.010 Personal Services - Employee Salaries & Wages			2,264	4,527	4,527	4,527	6,791	4,527	4,527	4,527	4,527	4,527	4,527	49,797
FY2027	56	**RIF Teacher-BHS-Foreign Language**	03.020 Employees' Retirement and Insurance Benefits			3,626	3,953	3,953	3,953	4,279	3,953	3,953	3,953	3,953	3,953	3,953	43,482
FY2027	57	**RIF Teacher-BHS-Foreign Language Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	58	**RIF Teacher-BHS-Computer Science**	03.010 Personal Services - Employee Salaries & Wages			2,064	4,128	4,128	4,128	6,192	4,128	4,128	4,128	4,128	4,128	4,128	45,408
FY2027	59	**RIF Teacher-BHS-Computer Science**	03.020 Employees' Retirement and Insurance Benefits			1,559	1,887	1,887	1,887	2,215	1,887	1,887	1,887	1,887	1,887	1,887	20,758

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB

FY2026 Initial Required Submission

Check Totals: *130,249* *362,991* *630,196* *630,196* *667,784* *846,000* *630,196* *630,196* *667,784* *630,196* *630,196* *667,789* ***7,123,775***

Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	FY2027 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 positive amount.																
* Enter staffing reduction by INDIVIDUAL POSITION and																
* 3 Lines Required For Each Position: wages, benefits, and separation				3 Pay Month					3 Pay Month							
FY2027	60	RIF Teacher-BHS-Computer Science Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	61	**RIF Teacher-BHS-Visual Arts**	03.010 Personal Services - Employee Salaries & Wages		1,974	3,947	3,947	3,947	5,921	3,947	3,947	3,947	3,947	3,947	3,947	43,417
FY2027	62	**RIF Teacher-BHS-Visual Arts**	03.020 Employees' Retirement and Insurance Benefits		1,545	1,859	1,859	1,859	2,172	1,859	1,859	1,859	1,859	1,859	1,859	20,448
FY2027	63	**RIF Teacher-BHS-Visual Arts Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	64	**RIF Teacher-BHS-JAGS/JOGS**	03.010 Personal Services - Employee Salaries & Wages		2,970	5,939	5,939	5,939	8,909	5,939	5,939	5,939	5,939	5,939	5,939	65,329
FY2027	65	**RIF Teacher-BHS-JAGS/JOGS**	03.020 Employees' Retirement and Insurance Benefits		472	944	944	944	1,415	944	944	944	944	944	944	10,383
FY2027	66	**RIF Teacher-BHS-JAGS/JOGS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	67	**RIF Teacher-BHS-Math**	03.010 Personal Services - Employee Salaries & Wages		1,883	3,766	3,766	3,766	5,649	3,766	3,766	3,766	3,766	3,766	3,766	41,426
FY2027	68	**RIF Teacher-BHS-Math**	03.020 Employees' Retirement and Insurance Benefits		1,531	1,830	1,830	1,830	2,129	1,830	1,830	1,830	1,830	1,830	1,830	20,130
FY2027	69	**RIF Teacher-BHS-Math Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	70	**RIF Teacher-BHS-Art**	03.010 Personal Services - Employee Salaries & Wages		3,368	6,736	6,736	6,736	10,104	6,736	6,736	6,736	6,736	6,736	6,736	74,096
FY2027	71	**RIF Teacher-BHS-Art**	03.020 Employees' Retirement and Insurance Benefits		3,816	4,302	4,302	4,302	4,788	4,302	4,302	4,302	4,302	4,302	4,302	47,323
FY2027	72	**RIF Teacher-BHS-Art Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	73	**RIF Teacher-BHS-CBI/CTE**	03.010 Personal Services - Employee Salaries & Wages		2,137	4,273	4,273	4,273	6,410	4,273	4,273	4,273	4,273	4,273	4,273	47,003
FY2027	74	**RIF Teacher-BHS-CBI/CTE**	03.020 Employees' Retirement and Insurance Benefits		339	679	679	679	1,018	679	679	679	679	679	679	7,469
FY2027	75	**RIF Teacher-BHS-CBI/CTE Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	76	**RIF Teacher-BMS-Language Arts**	03.010 Personal Services - Employee Salaries & Wages		3,187	6,374	6,374	6,374	9,561	6,374	6,374	6,374	6,374	6,374	6,374	70,114
FY2027	77	**RIF Teacher-BMS-Language Arts**	03.020 Employees' Retirement and Insurance Benefits		506	1,013	1,013	1,013	1,519	1,013	1,013	1,013	1,013	1,013	1,013	11,142
FY2027	78	**RIF Teacher-BMS-Language Arts Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	79	**RIF Teacher-BMS-Visual Arts**	03.010 Personal Services - Employee Salaries & Wages		1,811	3,621	3,621	3,621	5,432	3,621	3,621	3,621	3,621	3,621	3,621	39,831
FY2027	80	**RIF Teacher-BMS-Visual Arts**	03.020 Employees' Retirement and Insurance Benefits		1,519	1,807	1,807	1,807	2,095	1,807	1,807	1,807	1,807	1,807	1,807	19,877
FY2027	81	**RIF Teacher-BMS-Visual Arts Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	82	**RIF Teacher-BMS-Social Studies-Grade 6**	03.010 Personal Services - Employee Salaries & Wages		2,101	4,201	4,201	4,201	6,302	4,201	4,201	4,201	4,201	4,201	4,201	46,211
FY2027	83	**RIF Teacher-BMS-Social Studies-Grade 6**	03.020 Employees' Retirement and Insurance Benefits		334	667	667	667	1,001	667	667	667	667	667	667	7,338
FY2027	84	**RIF Teacher-BMS-Social Studies-Grade 6 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	85	**RIF Teacher-BMS-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages		2,879	5,758	5,758	5,758	8,637	5,758	5,758	5,758	5,758	5,758	5,758	63,338
FY2027	86	**RIF Teacher-BMS-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits		3,699	4,156	4,156	4,156	4,614	4,156	4,156	4,156	4,156	4,156	4,156	45,716
FY2027	87	**RIF Teacher-BMS-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	88	**RIF Teacher-BMS-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages		1,938	3,875	3,875	3,875	5,813	3,875	3,875	3,875	3,875	3,875	3,875	42,625

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	130,249	362,991	630,196	630,196	667,784	846,000	630,196	630,196	667,784	630,196	630,196	667,789	7,123,775
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (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 positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation					3 Pay Month					3 Pay Month							
FY2027	89	RIF Teacher-BMS-Intervention Specialist	03.020 Employees' Retirement and Insurance Benefits			1,539	1,847	1,847	1,847	2,155	1,847	1,847	1,847	1,847	1,847	1,847	20,317
FY2027	90	RIF Teacher-BMS-Intervention Specialist Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	91	RIF Teacher-BMS-School Counselor	03.010 Personal Services - Employee Salaries & Wages			2,949	5,898	5,898	5,898	8,847	5,898	5,898	5,898	5,898	5,898	5,898	64,878
FY2027	92	RIF Teacher-BMS-School Counselor	03.020 Employees' Retirement and Insurance Benefits			469	937	937	937	1,406	937	937	937	937	937	937	10,307
FY2027	93	RIF Teacher-BMS-School Counselor Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	94	RIF Teacher-BMS-Teacher-Math	03.010 Personal Services - Employee Salaries & Wages			2,173	4,346	4,346	4,346	6,519	4,346	4,346	4,346	4,346	4,346	4,346	47,806
FY2027	95	RIF Teacher-BMS-Teacher-Math	03.020 Employees' Retirement and Insurance Benefits			3,609	3,923	3,923	3,923	4,236	3,923	3,923	3,923	3,923	3,923	3,923	43,152
FY2027	96	RIF Teacher-BMS-Teacher-Math Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	97	RIF Teacher-BMS-Teacher-Language Arts	03.010 Personal Services - Employee Salaries & Wages			2,065	4,129	4,129	4,129	6,194	4,129	4,129	4,129	4,129	4,129	4,129	45,419
FY2027	98	RIF Teacher-BMS-Teacher-Language Arts	03.020 Employees' Retirement and Insurance Benefits			328	656	656	656	984	656	656	656	656	656	656	7,216
FY2027	99	RIF Teacher-BMS-Teacher-Language Arts Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	100	RIF Teacher-BMS-Teacher-Math/Science	03.020 Employees' Retirement and Insurance Benefits			4,076	8,153	8,153	8,153	12,229	8,153	8,153	8,153	8,153	8,153	8,153	89,680
FY2027	101	RIF Teacher-BMS-Teacher-Math/Science	03.020 Employees' Retirement and Insurance Benefits			1,879	2,527	2,527	2,527	3,174	2,527	2,527	2,527	2,527	2,527	2,527	27,794
FY2027	102	RIF Teacher-BMS-Teacher-Math/Science Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	103	RIF Teacher-BMS-Math/Science-8th Grade	03.010 Personal Services - Employee Salaries & Wages			4,077	8,153	8,153	8,153	12,230	8,153	8,153	8,153	8,153	8,153	8,153	89,683
FY2027	104	RIF Teacher-BMS-Math/Science-8th Grade	03.010 Personal Services - Employee Salaries & Wages			3,935	4,523	4,523	4,523	5,112	4,523	4,523	4,523	4,523	4,523	4,523	49,753
FY2027	105	RIF Teacher-BMS-Math/Science-8th Grade Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	106	RIF Teacher-BMS-Social Studies-Grade 7 Severance	03.010 Personal Services - Employee Salaries & Wages			2,264	4,527	4,527	4,527	6,791	4,527	4,527	4,527	4,527	4,527	4,527	49,797
FY2027	107	RIF Teacher-BMS-Social Studies-Grade 8	03.020 Employees' Retirement and Insurance Benefits			3,625	3,951	3,951	3,951	4,278	3,951	3,951	3,951	3,951	3,951	3,951	43,462
FY2027	108	RIF Teacher-BMS-Social Studies-Grade 9 Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	109	RIF Teacher-BEE-Instrumental Music	03.010 Personal Services - Employee Salaries & Wages			2,590	5,179	5,179	5,179	7,769	5,179	5,179	5,179	5,179	5,179	5,179	56,969
FY2027	110	RIF Teacher-BEE-Instrumental Music Severance	03.020 Employees' Retirement and Insurance Benefits			411	823	823	823	1,234	823	823	823	823	823	823	9,052
FY2027	111	RIF Teacher-BEE-Instrumental Music Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	112	RIF Teacher-BEE-Spanish	03.010 Personal Services - Employee Salaries & Wages			2,662	5,324	5,324	5,324	7,986	5,324	5,324	5,324	5,324	5,324	5,324	58,564
FY2027	113	RIF Teacher-BEE-Spanish	03.020 Employees' Retirement and Insurance Benefits			3,693	4,077	4,077	4,077	4,462	4,077	4,077	4,077	4,077	4,077	4,077	44,848
FY2027	114	RIF Teacher-BEE-Spanish Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	115	RIF Teacher-BEE-Intervention Specialist	03.010 Personal Services - Employee Salaries & Wages			3,187	6,374	6,374	6,374	9,561	6,374	6,374	6,374	6,374	6,374	6,374	70,114
FY2027	116	RIF Teacher-BEE-Intervention Specialist	03.020 Employees' Retirement and Insurance Benefits			3,788	4,248	4,248	4,248	4,708	4,248	4,248	4,248	4,248	4,248	4,248	46,728

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*130,249*	*362,991*	*630,196*	*630,196*	*667,784*	*846,000*	*630,196*	*630,196*	*667,784*	*630,196*	*630,196*	*667,789*	***7,123,775***
FY2026 Initial Required Submission					**FY2027**												
Implement Year	**Item**	**Description** (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 positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation					3 Pay Month					3 Pay Month							
FY2027	117	**RIF Teacher-BEE-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	118	**RIF Teacher-BEE-Grade 5**	03.010 Personal Services - Employee Salaries & Wages			3,978	7,956	7,956	7,956	11,934	7,956	7,956	7,956	7,956	7,956	7,956	87,516
FY2027	119	**RIF Teacher-BEE-Grade 5**	03.020 Employees' Retirement and Insurance Benefits			3,917	4,491	4,491	4,491	5,065	4,491	4,491	4,491	4,491	4,491	4,491	49,401
FY2027	120	**RIF Teacher-BEE-Grade 5 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	121	**RIF Teacher-BEE-Math-Grade 5**	03.010 Personal Services - Employee Salaries & Wages			3,966	7,931	7,931	7,931	11,897	7,931	7,931	7,931	7,931	7,931	7,931	87,241
FY2027	122	**RIF Teacher-BEE-Math-Grade 5**	03.020 Employees' Retirement and Insurance Benefits			2,313	2,943	2,943	2,943	3,573	2,943	2,943	2,943	2,943	2,943	2,943	32,372
FY2027	123	**RIF Teacher-BEE-Math-Grade 5 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	124	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages			1,618	3,235	3,235	3,235	4,853	3,235	3,235	3,235	3,235	3,235	3,235	35,585
FY2027	125	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits			3,514	3,747	3,747	3,747	3,981	3,747	3,747	3,747	3,747	3,747	3,747	41,217
FY2027	126	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	127	**RIF Teacher-BEE-Grade 4**	03.010 Personal Services - Employee Salaries & Wages			2,807	5,613	5,613	5,613	8,420	5,613	5,613	5,613	5,613	5,613	5,613	61,743
FY2027	128	**RIF Teacher-BEE-Grade 4**	03.020 Employees' Retirement and Insurance Benefits			3,718	4,123	4,123	4,123	4,529	4,123	4,123	4,123	4,123	4,123	4,123	45,354
FY2027	129	**RIF Teacher-BEE-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	130	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages			2,173	4,346	4,346	4,346	6,519	4,346	4,346	4,346	4,346	4,346	4,346	47,806
FY2027	131	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits			345	690	690	690	1,036	690	690	690	690	690	690	7,591
FY2027	132	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	133	**RIF Teacher-BEE-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages			2,264	4,527	4,527	4,527	6,791	4,527	4,527	4,527	4,527	4,527	4,527	49,797
FY2027	134	**RIF Teacher-BEE-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits			1,591	1,951	1,951	1,951	2,310	1,951	1,951	1,951	1,951	1,951	1,951	21,460
FY2027	135	**RIF Teacher-BEE-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	136	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages			2,572	5,143	5,143	5,143	7,715	5,143	5,143	5,143	5,143	5,143	5,143	56,573
FY2027	137	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits			1,671	2,042	2,042	2,042	2,414	2,042	2,042	2,042	2,042	2,042	2,042	22,463
FY2027	138	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2026	139	**RIF Teacher Resignation effective 2-9-26**	03.010 Personal Services - Employee Salaries & Wages		8,019	5,480	5,613	5,613	5,613	8,420	5,613	5,613	5,613	5,613	5,613	5,613	72,438
FY2026	140	**RIF Teacher Resignation effective 2-9-26**	03.020 Employees' Retirement and Insurance Benefits		4,221	3,886	3,986	3,986	3,986	4,432	3,986	3,986	3,986	3,986	3,986	3,986	48,411
FY2026	141	**RIF Teacher Resignation effective 2-9-26**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	142	**RIF Teacher-DECKER-Preschool**	03.010 Personal Services - Employee Salaries & Wages			2,300	4,599	4,599	4,599	6,899	4,599	4,599	4,599	4,599	4,599	4,599	50,589
FY2027	143	**RIF Teacher-DECKER-Preschool**	03.020 Employees' Retirement and Insurance Benefits			1,597	1,962	1,962	1,962	2,328	1,962	1,962	1,962	1,962	1,962	1,962	21,582
FY2027	144	**RIF Teacher-DECKER-Preschool Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2026	145	**RIF Teacher-Resignation effective 12-5-25**	03.010 Personal Services - Employee Salaries & Wages		8,226	5,621	5,758	5,758	5,758	8,637	5,758	5,758	5,758	5,758	5,758	5,758	74,307

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*130,249*	*362,991*	*630,196*	*630,196*	*667,784*	*846,000*	*630,196*	*630,196*	*667,784*	*630,196*	*630,196*	*667,789*	***7,123,775***
FY2026 Initial Required Submission					**FY2027**												
Implement Year	**Item**	**Description** (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 positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation					3 Pay Month					3 Pay Month							
FY2026	146	**RIF Teacher-Resignation effective 12-5-26**	03.020 Employees' Retirement and Insurance Benefits		2,426	2,041	2,090	2,090	2,090	2,548	2,090	2,090	2,090	2,090	2,090	2,090	25,828
FY2026	147	**RIF Teacher-Resignation effective 12-5-27 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	148	**RIF Resident Educator Mentor Yr 2**	03.010 Personal Services - Employee Salaries & Wages			3,911	7,822	7,822	7,822	11,733	7,822	7,822	7,822	7,822	7,822	7,822	86,042
FY2027	149	**RIF Resident Educator Mentor Yr 2**	03.020 Employees' Retirement and Insurance Benefits			1,883	2,448	2,448	2,448	3,013	2,448	2,448	2,448	2,448	2,448	2,448	26,928
FY2027	150	**RIF Resident Educator Mentor Yr 2 Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	151	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages			1,016	2,032	2,032	2,032	3,047	2,032	2,032	2,032	2,032	2,032	2,032	22,347
FY2027	152	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits			161	323	323	323	484	323	323	323	323	323	323	3,550
FY2027	153	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	154	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages			1,016	2,032	2,032	2,032	3,047	2,032	2,032	2,032	2,032	2,032	2,032	22,347
FY2027	155	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits			161	323	323	323	484	323	323	323	323	323	323	3,550
FY2027	156	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	157	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages			938	1,875	1,875	1,875	2,813	1,875	1,875	1,875	1,875	1,875	1,875	20,628
FY2027	158	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits			149	298	298	298	447	298	298	298	298	298	298	3,277
FY2027	159	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	160	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages			1,039	2,079	2,079	2,079	3,118	2,079	2,079	2,079	2,079	2,079	2,079	22,866
FY2027	161	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits			1,371	1,521	1,521	1,521	1,671	1,521	1,521	1,521	1,521	1,521	1,521	16,730
FY2027	162	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	163	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages			733	1,466	1,466	1,466	2,199	1,466	1,466	1,466	1,466	1,466	1,466	16,130
FY2027	164	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits			116	233	233	233	349	233	233	233	233	233	233	2,563
FY2027	165	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	166	**RIF HD SEC IV/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages			1,508	3,016	3,016	3,016	4,524	3,016	3,016	3,016	3,016	3,016	3,016	33,178
FY2027	167	**RIF HD SEC IV/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits			1,785	2,002	2,002	2,002	3,004	2,002	2,002	2,002	2,002	2,002	2,002	22,810
FY2027	168	**RIF HD SEC IV/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	169	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages			934	1,868	1,868	1,868	2,802	1,868	1,868	1,868	1,868	1,868	1,868	20,547
FY2027	170	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits			148	297	297	297	445	297	297	297	297	297	297	3,264
FY2027	171	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	172	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages			1,012	2,024	2,024	2,024	3,035	2,024	2,024	2,024	2,024	2,024	2,024	22,259
FY2027	173	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits			161	321	321	321	482	321	321	321	321	321	321	3,536
FY2027	174	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*130,249*	*362,991*	*630,196*	*630,196*	*667,784*	*846,000*	*630,196*	*630,196*	*667,784*	*630,196*	*630,196*	*667,789*	***7,123,775***
FY2026 Initial Required Submission					**FY2027**												
Implement Year	**Item**	**Description** (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 positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation				3 Pay Month					3 Pay Month								
FY2027	175	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,012	2,024	2,024	2,024	3,035	2,024	2,024	2,024	2,024	2,024	2,024	22,259
FY2027	176	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		3,295	3,441	3,441	3,441	3,587	3,441	3,441	3,441	3,441	3,441	3,441	37,851
FY2027	177	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	178	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,012	2,024	2,024	2,024	3,035	2,024	2,024	2,024	2,024	2,024	2,024	22,259
FY2027	179	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		161	321	321	321	482	321	321	321	321	321	321	3,536
FY2027	180	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	181	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		399	798	798	798	1,198	798	798	798	798	798	798	8,782
FY2027	182	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		63	127	127	127	190	127	127	127	127	127	127	1,395
FY2027	183	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	184	**RIF Secy IV-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,459	2,918	2,918	2,918	4,377	2,918	2,918	2,918	2,918	2,918	2,918	32,095
FY2027	185	**RIF Secy IV-BEW**	03.020 Employees' Retirement and Insurance Benefits		3,374	3,585	3,585	3,585	3,796	3,585	3,585	3,585	3,585	3,585	3,585	39,436
FY2027	186	**RIF Secy IV-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	187	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,016	2,032	2,032	2,032	3,047	2,032	2,032	2,032	2,032	2,032	2,032	22,347
FY2027	188	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		161	323	323	323	484	323	323	323	323	323	323	3,550
FY2027	189	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	190	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,016	2,032	2,032	2,032	3,047	2,032	2,032	2,032	2,032	2,032	2,032	22,347
FY2027	191	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		161	323	323	323	484	323	323	323	323	323	323	3,550
FY2027	192	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	193	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,021	2,043	2,043	2,043	3,064	2,043	2,043	2,043	2,043	2,043	2,043	22,469
FY2027	194	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		3,297	3,445	3,445	3,445	3,592	3,445	3,445	3,445	3,445	3,445	3,445	37,894
FY2027	195	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	196	**RIF Office Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		889	1,778	1,778	1,778	2,667	1,778	1,778	1,778	1,778	1,778	1,778	19,559
FY2027	197	**RIF Office Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		3,278	3,406	3,406	3,406	3,534	3,406	3,406	3,406	3,406	3,406	3,406	37,466
FY2027	198	**RIF Office Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	199	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		973	1,946	1,946	1,946	2,919	1,946	1,946	1,946	1,946	1,946	1,946	21,403
FY2027	200	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		155	309	309	309	464	309	309	309	309	309	309	3,400
FY2027	201	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	202	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,010	2,020	2,020	2,020	3,029	2,020	2,020	2,020	2,020	2,020	2,020	22,215
FY2027	203	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		160	321	321	321	481	321	321	321	321	321	321	3,529
FY2027	204	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	130,249	362,991	630,196	630,196	667,784	846,000	630,196	630,196	667,784	630,196	630,196	667,789	7,123,775
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (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-																	
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* 3 Lines Required For Each Position: wages, benefits, and separation					3 Pay Month					3 Pay Month							
FY2027	205	RIF Teacher Aide-BMS	03.010 Personal Services - Employee Salaries & Wages			1,016	2,032	2,032	2,032	3,047	2,032	2,032	2,032	2,032	2,032	2,032	22,347
FY2027	206	RIF Teacher Aide-BMS	03.020 Employees' Retirement and Insurance Benefits			161	323	323	323	484	323	323	323	323	323	323	3,550
FY2027	207	RIF Teacher Aide-BMS Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	208	RIF Teacher Aide-BMS	03.010 Personal Services - Employee Salaries & Wages			1,021	2,043	2,043	2,043	3,064	2,043	2,043	2,043	2,043	2,043	2,043	22,469
FY2027	209	RIF Teacher Aide-BMS	03.020 Employees' Retirement and Insurance Benefits			3,298	3,446	3,446	3,446	3,593	3,446	3,446	3,446	3,446	3,446	3,446	37,904
FY2027	210	RIF Teacher Aide-BMS Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	211	RIF Teacher Aide-BMS	03.010 Personal Services - Employee Salaries & Wages			1,033	2,066	2,066	2,066	3,099	2,066	2,066	2,066	2,066	2,066	2,066	22,722
FY2027	212	RIF Teacher Aide-BMS	03.020 Employees' Retirement and Insurance Benefits			164	328	328	328	492	328	328	328	328	328	328	3,610
FY2027	213	RIF Teacher Aide-BMS Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	214	RIF Teacher Aide-BMS	03.010 Personal Services - Employee Salaries & Wages			1,023	2,047	2,047	2,047	3,070	2,047	2,047	2,047	2,047	2,047	2,047	22,513
FY2027	215	RIF Teacher Aide-BMS	03.020 Employees' Retirement and Insurance Benefits			3,296	3,444	3,444	3,444	3,592	3,444	3,444	3,444	3,444	3,444	3,444	37,886
FY2027	216	RIF Teacher Aide-BMS Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	217	RIF Secy IV-BMS	03.010 Personal Services - Employee Salaries & Wages			1,505	3,011	3,011	3,011	4,516	3,011	3,011	3,011	3,011	3,011	3,011	33,120
FY2027	218	RIF Secy IV-BMS	03.020 Employees' Retirement and Insurance Benefits			239	478	478	478	717	478	478	478	478	478	478	5,262
FY2027	219	RIF Secy IV-BMS Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	220	RIF Teacher Aide-BEE	03.010 Personal Services - Employee Salaries & Wages			1,012	2,024	2,024	2,024	3,035	2,024	2,024	2,024	2,024	2,024	2,024	22,259
FY2027	221	RIF Teacher Aide-BEE	03.020 Employees' Retirement and Insurance Benefits			1,365	1,511	1,511	1,511	1,657	1,511	1,511	1,511	1,511	1,511	1,511	16,621
FY2027	222	RIF Teacher Aide-BEE Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	223	RIF Teacher Aide-BEE	03.010 Personal Services - Employee Salaries & Wages			1,016	2,032	2,032	2,032	3,047	2,032	2,032	2,032	2,032	2,032	2,032	22,347
FY2027	224	RIF Teacher Aide-BEE	03.020 Employees' Retirement and Insurance Benefits			161	323	323	323	484	323	323	323	323	323	323	3,550
FY2027	225	RIF Teacher Aide-BEE Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	226	RIF Teacher Aide-BEE	03.010 Personal Services - Employee Salaries & Wages			1,021	2,043	2,043	2,043	3,064	2,043	2,043	2,043	2,043	2,043	2,043	22,469
FY2027	227	RIF Teacher Aide-BEE	03.020 Employees' Retirement and Insurance Benefits			162	325	325	325	487	325	325	325	325	325	325	3,570
FY2027	228	RIF Teacher Aide-BEE Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	229	RIF Teacher Aide-BEE	03.010 Personal Services - Employee Salaries & Wages			1,023	2,047	2,047	2,047	3,070	2,047	2,047	2,047	2,047	2,047	2,047	22,513
FY2027	230	RIF Teacher Aide-BEE	03.020 Employees' Retirement and Insurance Benefits			1,367	1,515	1,515	1,515	1,663	1,515	1,515	1,515	1,515	1,515	1,515	16,664
FY2027	231	RIF Teacher Aide-BEE Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	232	RIF Teacher Aide-BMS	03.010 Personal Services - Employee Salaries & Wages			1,021	2,043	2,043	2,043	3,064	2,043	2,043	2,043	2,043	2,043	2,043	22,469
FY2027	233	RIF Teacher Aide-BMS	03.020 Employees' Retirement and Insurance Benefits			162	325	325	325	487	325	325	325	325	325	325	3,570
FY2027	234	RIF Teacher Aide-BMS Severance	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*130,249*	*362,991*	*630,196*	*630,196*	*667,784*	*846,000*	*630,196*	*630,196*	*667,784*	*630,196*	*630,196*	*667,789*	***7,123,775***
FY2026 Initial Required Submission					**FY2027**												
Implement Year	**Item**	**Description** (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 positive amount. * Enter staffing reduction by INDIVIDUAL POSITION and * 3 Lines Required For Each Position: wages, benefits, and separation				3 Pay Month					3 Pay Month							
FY2027	235	**RIF Teacher Aide-FLOAT**	03.010 Personal Services - Employee Salaries & Wages		1,033	2,066	2,066	2,066	3,099	2,066	2,066	2,066	2,066	2,066	2,066	22,722
FY2027	236	**RIF Teacher Aide-FLOAT**	03.020 Employees' Retirement and Insurance Benefits		3,299	3,448	3,448	3,448	3,597	3,448	3,448	3,448	3,448	3,448	3,448	37,924
FY2027	237	**RIF Teacher Aide-FLOAT Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	238	**RIF Custodian II**	03.010 Personal Services - Employee Salaries & Wages		913	1,827	1,827	1,827	2,740	1,827	1,827	1,827	1,827	1,827	1,827	20,092
FY2027	239	**RIF Custodian II**	03.020 Employees' Retirement and Insurance Benefits		145	290	290	290	435	290	290	290	290	290	290	3,192
FY2027	240	**RIF Custodian II-Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	241	**RIF Instructional Coach**	03.010 Personal Services - Employee Salaries & Wages		4,020	8,040	8,040	8,040	12,060	8,040	8,040	8,040	8,040	8,040	8,040	88,437
FY2027	242	**RIF Instructional Coach**	03.020 Employees' Retirement and Insurance Benefits		3,880	4,235	4,235	4,235	5,157	4,235	4,235	4,235	4,235	4,235	4,235	47,154
FY2027	243	**RIF Instructional Coach Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	244	**RIF Admin Bump to Teacher Savings**	03.010 Personal Services - Employee Salaries & Wages		822	1,645	1,645	1,645	2,467	1,645	1,645	1,645	1,645	1,645	1,645	18,090
FY2027	245	**RIF Admin Bump to Teacher Savings**	03.020 Employees' Retirement and Insurance Benefits		131	261	261	261	392	261	261	261	261	261	261	2,874
FY2027	246	**RIF Admin Bump to Teacher Savings Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	247	**RIF LT Sub for Teaching Position Admin is bumping into.**	03.010 Personal Services - Employee Salaries & Wages		1,718	3,437	3,437	3,437	5,155	3,437	3,437	3,437	3,437	3,437	3,437	37,802
FY2027	248	**RIF LT Sub for Teaching Position Admin is bumping into.**	03.020 Employees' Retirement and Insurance Benefits		273	546	546	546	819	546	546	546	546	546	546	6,005
FY2027	249	**RIF LT Sub for Teaching Position Admin is bumping into. Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	250	**RIF Administrator**	03.010 Personal Services - Employee Salaries & Wages		4,410	8,821	8,821	8,821	13,231	8,821	8,821	8,821	8,821	8,821	8,821	97,029
FY2027	251	**RIF Administrator**	03.020 Employees' Retirement and Insurance Benefits		701	1,401	1,401	1,401	2,102	1,401	1,401	1,401	1,401	1,401	1,401	15,415
FY2027	252	**RIF Administrator Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	253	**RIF Administrator**	03.010 Personal Services - Employee Salaries & Wages		680	1,361	1,361	1,361	2,041	1,361	1,361	1,361	1,361	1,361	1,361	14,967
FY2027	254	**RIF Administrator**	03.020 Employees' Retirement and Insurance Benefits		108	216	216	216	324	216	216	216	216	216	216	2,378
FY2027	255	**RIF Administrator Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	256	**RIF Administrator Bumping to a Non Administrative Certified Position**	03.010 Personal Services - Employee Salaries & Wages		986	1,972	1,972	1,972	2,958	1,972	1,972	1,972	1,972	1,972	1,972	21,695
FY2027	257	**RIF Administrator Bumping to a Non Administrative Certified Position**	03.020 Employees' Retirement and Insurance Benefits		157	313	313	313	470	313	313	313	313	313	313	3,447
FY2027	258	**RIF Administrator Bumping to a Non Administrative Certified Position Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	259	**a**	03.010 Personal Services - Employee Salaries & Wages		370	740	740	740	1,111	740	740	740	740	740	740	8,145
FY2027	260	**RIF Administrator moving to a lower paid Administrative Position.**	03.020 Employees' Retirement and Insurance Benefits		59	118	118	118	176	118	118	118	118	118	118	1,294

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*130,249*	*362,991*	*630,196*	*630,196*	*667,784*	*846,000*	*630,196*	*630,196*	*667,784*	*630,196*	*630,196*	*667,789*	***7,123,775***
FY2026 Initial Required Submission					**FY2027**												
Implement Year	**Item**	**Description** (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 positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation					3 Pay Month					3 Pay Month							
FY2027	261	**RIF Administrator moving to a lower paid Administrative Position. Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	262	**Retirement HS Asst. Principal not being replaced.**	03.010 Personal Services - Employee Salaries & Wages			4,567	9,134	9,134	9,134	13,701	9,134	9,134	9,134	9,134	9,134	9,134	100,473
FY2027	263	**Retirement HS Asst. Principal not being replaced.**	03.020 Employees' Retirement and Insurance Benefits			3,967	4,692	4,692	4,692	5,418	4,692	4,692	4,692	4,692	4,692	4,692	51,617
FY2027	264	**Retirement HS Asst. Principal not being replaced. Severance**	03.010 Personal Services - Employee Salaries & Wages			(46,228)	0	0	0	0	0	0	0	0	0	0	(46,228)
FY2027	265	**Retirement Bus Driver-not being replaced**	03.010 Personal Services - Employee Salaries & Wages			1,233	2,466	2,466	2,466	3,699	2,466	2,466	2,466	2,466	2,466	2,466	27,125
FY2027	266	**Retirement Bus Driver-not being replaced**	03.020 Employees' Retirement and Insurance Benefits			196	392	392	392	588	392	392	392	392	392	392	4,309
FY2027	267	**Retirement Bus Driver-not being replaced Severance**	03.010 Personal Services - Employee Salaries & Wages			(5,222)	0	0	0	0	0	0	0	0	0	0	(5,222)
FY2027	268	**RIF Bus Driver-Bumping to Bus Aide**	03.010 Personal Services - Employee Salaries & Wages			293	586	586	586	879	586	586	586	586	586	586	6,445
FY2027	269	**RIF Bus Driver-Bumping to Bus Aide**	03.020 Employees' Retirement and Insurance Benefits			47	93	93	93	140	93	93	93	93	93	93	1,024
FY2027	270	**RIF Bus Driver-Bumping to Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	271	**RIF Bus Aide**	03.010 Personal Services - Employee Salaries & Wages		1,507	1,005	2,009	2,009	2,009	3,014	2,009	2,009	2,009	2,009	2,009	2,009	23,606
FY2026	272	**RIF Bus Aide**	03.020 Employees' Retirement and Insurance Benefits		454	160	319	319	319	479	319	319	319	319	319	319	3,965
FY2026	273	**RIF Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	274	**RIF Bus Aide**	03.010 Personal Services - Employee Salaries & Wages		2,940	1,029	2,058	2,058	2,058	3,087	2,058	2,058	2,058	2,058	2,058	2,058	25,579
FY2026	275	**RIF Bus Aide**	03.020 Employees' Retirement and Insurance Benefits		1,544	1,348	1,512	1,512	1,512	1,675	1,512	1,512	1,512	1,512	1,512	1,512	18,172
FY2026	276	**RIF Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	277	**RIF Custodian II**	03.010 Personal Services - Employee Salaries & Wages			1,011	2,022	2,022	2,022	3,033	2,022	2,022	2,022	2,022	2,022	2,022	22,241
FY2027	278	**RIF Custodian II**	03.020 Employees' Retirement and Insurance Benefits			161	321	321	321	482	321	321	321	321	321	321	3,533
FY2027	279	**RIF Custodian II Severance**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	280	**Purchased Service Reductions beginning in FY27**	03.030 Purchased Services		46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	552,537
FY2026	281	**Resignation Cust II not replaced effective 2-6-26**	03.010 Personal Services - Employee Salaries & Wages		3,581	2,447	2,507	2,507	2,507	3,760	2,507	2,507	2,507	2,507	2,507	2,507	32,351
FY2026	282	**Resignation Cust II not replaced effective 2-6-26**	03.020 Employees' Retirement and Insurance Benefits		562	388	398	398	398	597	398	398	398	398	398	398	5,131
FY2026	283	**Resignation Cust II not replaced effective 2-6-26 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
		ADDITIONAL REDUCTIONS IDENTIFIED IN MARCH 2026															0
FY2027	284	**Reduce Overtime by 50%**	03.010 Personal Services - Employee Salaries & Wages		4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,587	55,000
FY2027	285	**Reduce Overtime by 50%**	03.020 Employees' Retirement and Insurance Benefits		708	708	708	708	708	708	708	708	708	708	708	710	8,498

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PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*130,249*	*362,991*	*630,196*	*630,196*	*667,784*	*846,000*	*630,196*	*630,196*	*667,784*	*630,196*	*630,196*	*667,789*	***7,123,775***
FY2026 Initial Required Submission					**FY2027**												
Implement Year	**Item**	**Description** (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 positive amount.																	
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* 3 Lines Required For Each Position: wages, benefits, and separation					3 Pay Month					3 Pay Month							
FY2027	**286**	**Reduce Summer Help by 50%**	03.010 Personal Services - Employee Salaries & Wages		20,000	20,000											40,000
FY2027	**287**	**Reduce Summer Help by 50%**	03.020 Employees' Retirement and Insurance Benefits		3,090	3,090											6,180
FY2027	**288**	**Reduce Supplementals**	03.010 Personal Services - Employee Salaries & Wages						32,558				32,558			32,558	97,674
FY2027	**289**	**Reduce Supplementals**	03.020 Employees' Retirement and Insurance Benefits						5,030				5,030			5,030	15,090
FY2027	**290**	**Civic Plus Contract Cut**	03.030 Purchased Services		1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,006	12,127
FY2027	**291**	**Reduction in Textbooks**	03.040 Supplies		13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	156,000
FY2027	**292**	**Reduction in Capital Exp**	03.050 Capital Outlay		8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,337	100,000
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																	0
																	0
		Total Proposed Expenditure			**130,249**	**362,991**	**630,196**	**630,196**	**667,784**	**846,000**	**630,196**	**630,196**	**667,784**	**630,196**	**630,196**	**667,789**	**7,123,775**

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*869,406*	*664,158*	*651,624*	*651,624*	*689,212*	*867,719*	*651,624*	*651,624*	*689,212*	*651,624*	*651,624*	*905,484*	***8,594,936***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
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				3 Pay Month					3 Pay Month						3 Pay Month	
FY2027	1	**Retirement Gifted Coordinator-not Replaced**	03.010 Personal Services - Employee Salaries & Wages	11,934	8,035	8,115	8,115	8,115	12,172	8,115	8,115	8,115	8,115	8,115	12,172	109,230
FY2027	2	**Retirement Gifted Coordinator-not Replaced**	03.020 Employees' Retirement and Insurance Benefits	5,137	4,674	4,844	4,844	4,844	4,893	4,844	4,844	4,844	4,844	4,844	4,893	58,346
FY2027	3	**Retirement Gifted Coordinator-not Replaced Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	4	**RIF ELL District Wide**	03.010 Personal Services - Employee Salaries & Wages	10,593	7,133	7,203	7,203	7,203	10,805	7,203	7,203	7,203	7,203	7,203	10,805	96,960
FY2027	5	**RIF ELL District Wide**	03.020 Employees' Retirement and Insurance Benefits	4,862	4,524	4,697	4,697	4,697	4,727	4,697	4,697	4,697	4,697	4,697	4,727	56,415
FY2027	6	**RIF ELL District Wide-Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	7	**RIF Speech Pathologist**	03.010 Personal Services - Employee Salaries & Wages	7,715	5,194	5,245	5,245	5,245	7,868	5,245	5,245	5,245	5,245	5,245	7,868	70,608
FY2027	8	**RIF Speech Pathologist**	03.020 Employees' Retirement and Insurance Benefits	4,467	4,228	4,399	4,399	4,399	4,423	4,399	4,399	4,399	4,399	4,399	4,423	52,732
FY2027	9	**RIF Speech Pathologist-Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	10	**RIF Teacher-KDG**	03.010 Personal Services - Employee Salaries & Wages	6,791	4,572	4,617	4,617	4,617	6,926	4,617	4,617	4,617	4,617	4,617	6,926	62,154
FY2027	11	**RIF Teacher-KDG**	03.020 Employees' Retirement and Insurance Benefits	1,079	726	734	734	734	755	734	734	734	734	734	755	9,183
FY2027	12	**RIF Teacher-KDG Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	13	**RIF Reading Specialist BEW**	03.010 Personal Services - Employee Salaries & Wages	8,909	5,998	6,058	6,058	6,058	9,087	6,058	6,058	6,058	6,058	6,058	9,087	81,545
FY2027	14	**RIF Reading Specialist BEW**	03.020 Employees' Retirement and Insurance Benefits	2,674	2,320	2,394	2,394	2,394	2,420	2,394	2,394	2,394	2,394	2,394	2,420	28,985
FY2027	15	**RIF Reading Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	16	**RIF Teacher-Kindergarten**	03.010 Personal Services - Employee Salaries & Wages	5,649	3,804	3,842	3,842	3,842	5,763	3,842	3,842	3,842	3,842	3,842	5,763	51,711
FY2027	17	**RIF Teacher-Kindergarten**	03.020 Employees' Retirement and Insurance Benefits	898	604	610	610	610	628	610	610	610	610	610	628	7,640
FY2027	18	**RIF Teacher-Kindergarten Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	19	**RIF Counselor-BEW**	03.010 Personal Services - Employee Salaries & Wages	8,366	5,633	5,689	5,689	5,689	8,533	5,689	5,689	5,689	5,689	5,689	8,533	76,573
FY2027	20	**RIF Counselor-BEW**	03.020 Employees' Retirement and Insurance Benefits	4,570	4,298	4,469	4,469	4,469	4,496	4,469	4,469	4,469	4,469	4,469	4,496	53,614
FY2027	21	**RIF Counselor-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	22	**RIF Intervention Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages	5,432	3,657	3,694	3,694	3,694	5,541	3,694	3,694	3,694	3,694	3,694	5,541	49,722
FY2027	23	**RIF Intervention Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits	4,104	3,985	4,152	4,152	4,152	4,170	4,152	4,152	4,152	4,152	4,152	4,170	49,648
FY2027	24	**RIF Intervention Specialist-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	25	**RIF Teacher-Grade 4**	03.010 Personal Services - Employee Salaries & Wages	5,432	3,657	3,694	3,694	3,694	5,541	3,694	3,694	3,694	3,694	3,694	5,541	49,722
FY2027	26	**RIF Teacher-Grade 4**	03.020 Employees' Retirement and Insurance Benefits	2,095	1,874	1,942	1,942	1,942	1,959	1,942	1,942	1,942	1,942	1,942	1,959	23,419
FY2027	27	**RIF Teacher-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	28	**RIF Teacher-Grade 4**	03.010 Personal Services - Employee Salaries & Wages	8,040	5,413	5,467	5,467	5,467	8,200	5,467	5,467	5,467	5,467	5,467	8,200	73,590
FY2027	29	**RIF Teacher-Grade 4**	03.020 Employees' Retirement and Insurance Benefits	4,470	4,253	4,423	4,423	4,423	4,446	4,423	4,423	4,423	4,423	4,423	4,446	52,997

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*869,406*	*664,158*	*651,624*	*651,624*	*689,212*	*867,719*	*651,624*	*651,624*	*689,212*	*651,624*	*651,624*	*905,484*	***8,594,936***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
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					3 Pay Month					3 Pay Month						3 Pay Month	
FY2027	30	**RIF Teacher-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	31	**RIF Intervention Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages		5,921	3,987	4,026	4,026	4,026	6,040	4,026	4,026	4,026	4,026	4,026	6,040	54,198
FY2027	32	**RIF Intervention Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits		4,105	3,956	4,120	4,120	4,120	4,139	4,120	4,120	4,120	4,120	4,120	4,139	49,300
FY2027	33	**RIF Intervention Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	34	**RIF Teacher-Grade 1**	03.010 Personal Services - Employee Salaries & Wages		7,116	4,792	4,839	4,839	4,839	7,259	4,839	4,839	4,839	4,839	4,839	7,259	65,137
FY2027	35	**RIF Teacher-Grade 1**	03.020 Employees' Retirement and Insurance Benefits		2,322	2,048	2,117	2,117	2,117	2,137	2,117	2,117	2,117	2,117	2,117	2,137	25,577
FY2027	36	**RIF Teacher-Grade 1 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	37	**RIF Reading Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages		11,789	7,937	8,016	8,016	8,016	12,024	8,016	8,016	8,016	8,016	8,016	12,024	107,899
FY2027	38	**RIF Reading Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits		5,046	4,652	4,826	4,826	4,826	4,860	4,826	4,826	4,826	4,826	4,826	4,860	58,026
FY2027	39	**RIF Reading Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	40	**RIF Teacher-BPS**	03.010 Personal Services - Employee Salaries & Wages		8,040	5,413	5,467	5,467	5,467	8,200	5,467	5,467	5,467	5,467	5,467	8,200	73,590
FY2027	41	**RIF Teacher-BPS**	03.020 Employees' Retirement and Insurance Benefits		2,809	2,508	2,593	2,593	2,593	2,616	2,593	2,593	2,593	2,593	2,593	2,616	31,294
FY2027	42	**RIF Teacher-BPS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	43	**RIF Intervention Specialist-BPS**	03.010 Personal Services - Employee Salaries & Wages		5,813	3,914	3,952	3,952	3,952	5,929	3,952	3,952	3,952	3,952	3,952	5,929	53,204
FY2027	44	**RIF Intervention Specialist-BPS**	03.020 Employees' Retirement and Insurance Benefits		4,165	4,025	4,193	4,193	4,193	4,212	4,193	4,193	4,193	4,193	4,193	4,212	50,161
FY2027	45	**RIF Intervention Specialist-BPS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	46	**RIF Teacher-Grade 2**	03.010 Personal Services - Employee Salaries & Wages		6,302	4,243	4,285	4,285	4,285	6,427	4,285	4,285	4,285	4,285	4,285	6,427	57,678
FY2027	47	**RIF Teacher-Grade 2**	03.020 Employees' Retirement and Insurance Benefits		2,274	2,042	2,114	2,114	2,114	2,132	2,114	2,114	2,114	2,114	2,114	2,132	25,491
FY2027	48	**RIF Teacher-Grade 2 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	49	**RIF Teacher-Kindergarten**	03.010 Personal Services - Employee Salaries & Wages		8,963	6,035	6,095	6,095	6,095	9,142	6,095	6,095	6,095	6,095	6,095	9,142	82,042
FY2027	50	**RIF Teacher-Kindergarten**	03.020 Employees' Retirement and Insurance Benefits		1,424	959	968	968	968	997	968	968	968	968	968	997	12,123
FY2027	51	**RIF Teacher-Kindergarten Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	52	**RIF Teacher-BHS-Math**	03.010 Personal Services - Employee Salaries & Wages		5,921	3,987	4,026	4,026	4,026	6,040	4,026	4,026	4,026	4,026	4,026	6,040	54,197
FY2027	53	**RIF Teacher-BHS-Math**	03.020 Employees' Retirement and Insurance Benefits		2,139	1,921	1,988	1,988	1,988	2,005	1,988	1,988	1,988	1,988	1,988	2,005	23,975
FY2027	54	**RIF Teacher-BHS-Math Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	55	**RIF Teacher-BHS-Foreign Language**	03.010 Personal Services - Employee Salaries & Wages		6,791	4,572	4,617	4,617	4,617	6,926	4,617	4,617	4,617	4,617	4,617	6,926	62,154
FY2027	56	**RIF Teacher-BHS-Foreign Language**	03.020 Employees' Retirement and Insurance Benefits		4,279	4,121	4,290	4,290	4,290	4,310	4,290	4,290	4,290	4,290	4,290	4,310	51,340
FY2027	57	**RIF Teacher-BHS-Foreign Language Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	58	**RIF Teacher-BHS-Computer Science**	03.010 Personal Services - Employee Salaries & Wages		6,192	4,169	4,210	4,210	4,210	6,316	4,210	4,210	4,210	4,210	4,210	6,316	56,676
FY2027	59	**RIF Teacher-BHS-Computer Science**	03.020 Employees' Retirement and Insurance Benefits		2,215	1,955	2,024	2,024	2,024	2,043	2,024	2,024	2,024	2,024	2,024	2,043	24,445

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*869,406*	*664,158*	*651,624*	*651,624*	*689,212*	*867,719*	*651,624*	*651,624*	*689,212*	*651,624*	*651,624*	*905,484*	***8,594,936***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
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					3 Pay Month					3 Pay Month						3 Pay Month	
FY2027	60	RIF Teacher-BHS-Computer Science Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	61	**RIF Teacher-BHS-Visual Arts**	03.010 Personal Services - Employee Salaries & Wages		5,921	3,987	4,026	4,026	4,026	6,040	4,026	4,026	4,026	4,026	4,026	6,040	54,197
FY2027	62	**RIF Teacher-BHS-Visual Arts**	03.020 Employees' Retirement and Insurance Benefits		2,172	1,927	1,994	1,994	1,994	2,013	1,994	1,994	1,994	1,994	1,994	2,013	24,080
FY2027	63	**RIF Teacher-BHS-Visual Arts Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	64	**RIF Teacher-BHS-JAGS/JOGS**	03.010 Personal Services - Employee Salaries & Wages		8,909	5,998	6,058	6,058	6,058	9,087	6,058	6,058	6,058	6,058	6,058	9,087	81,545
FY2027	65	**RIF Teacher-BHS-JAGS/JOGS**	03.020 Employees' Retirement and Insurance Benefits		1,415	953	962	962	962	991	962	962	962	962	962	991	12,050
FY2027	66	**RIF Teacher-BHS-JAGS/JOGS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	67	**RIF Teacher-BHS-Math**	03.010 Personal Services - Employee Salaries & Wages		5,649	3,804	3,842	3,842	3,842	5,763	3,842	3,842	3,842	3,842	3,842	5,763	51,711
FY2027	68	**RIF Teacher-BHS-Math**	03.020 Employees' Retirement and Insurance Benefits		2,129	1,898	1,965	1,965	1,965	1,983	1,965	1,965	1,965	1,965	1,965	1,983	23,713
FY2027	69	**RIF Teacher-BHS-Math Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	70	**RIF Teacher-BHS-Art**	03.010 Personal Services - Employee Salaries & Wages		10,104	6,803	6,871	6,871	6,871	10,306	6,871	6,871	6,871	6,871	6,871	10,306	92,484
FY2027	71	**RIF Teacher-BHS-Art**	03.020 Employees' Retirement and Insurance Benefits		4,788	4,474	4,646	4,646	4,646	4,487	4,646	4,646	4,646	4,646	4,646	4,487	55,403
FY2027	72	**RIF Teacher-BHS-Art Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	73	**RIF Teacher-BHS-CBI/CTE**	03.010 Personal Services - Employee Salaries & Wages		6,410	4,316	4,359	4,359	4,359	6,538	4,359	4,359	4,359	4,359	4,359	6,538	58,672
FY2027	74	**RIF Teacher-BHS-CBI/CTE**	03.020 Employees' Retirement and Insurance Benefits		1,018	686	692	692	692	713	692	692	692	692	692	713	8,670
FY2027	75	**RIF Teacher-BHS-CBI/CTE Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	76	**RIF Teacher-BMS-Language Arts**	03.010 Personal Services - Employee Salaries & Wages		9,561	6,438	6,501	6,501	6,501	9,752	6,501	6,501	6,501	6,501	6,501	9,752	87,513
FY2027	77	**RIF Teacher-BMS-Language Arts**	03.020 Employees' Retirement and Insurance Benefits		1,519	1,023	1,033	1,033	1,033	1,063	1,033	1,033	1,033	1,033	1,033	1,063	12,930
FY2027	78	**RIF Teacher-BMS-Language Arts Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	79	**RIF Teacher-BMS-Visual Arts**	03.010 Personal Services - Employee Salaries & Wages		5,432	3,657	3,694	3,694	3,694	5,541	3,694	3,694	3,694	3,694	3,694	5,541	49,722
FY2027	80	**RIF Teacher-BMS-Visual Arts**	03.020 Employees' Retirement and Insurance Benefits		2,095	1,874	1,942	1,942	1,942	1,959	1,942	1,942	1,942	1,942	1,942	1,959	23,419
FY2027	81	**RIF Teacher-BMS-Visual Arts Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	82	**RIF Teacher-BMS-Social Studies-Grade 6**	03.010 Personal Services - Employee Salaries & Wages		6,302	4,243	4,285	4,285	4,285	6,427	4,285	4,285	4,285	4,285	4,285	6,427	57,678
FY2027	83	**RIF Teacher-BMS-Social Studies-Grade 6**	03.020 Employees' Retirement and Insurance Benefits		1,001	674	681	681	681	701	681	681	681	681	681	701	8,523
FY2027	84	**RIF Teacher-BMS-Social Studies-Grade 6 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	85	**RIF Teacher-BMS-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages		8,637	5,816	5,873	5,873	5,873	8,810	5,873	5,873	5,873	5,873	5,873	8,810	79,059
FY2027	86	**RIF Teacher-BMS-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits		4,614	4,327	4,499	4,499	4,499	4,526	4,499	4,499	4,499	4,499	4,499	4,526	53,981
FY2027	87	**RIF Teacher-BMS-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	88	**RIF Teacher-BMS-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages		5,813	3,914	3,952	3,952	3,952	5,929	3,952	3,952	3,952	3,952	3,952	5,929	53,204

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB

FY2026 Initial Required Submission

Check Totals: *869,406* *664,158* *651,624* *651,624* *689,212* *867,719* *651,624* *651,624* *689,212* *651,624* *651,624* *905,484* ***8,594,936***

Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	FY2028 Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2028
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				3 Pay Month					3 Pay Month						3 Pay Month	
FY2027	89	**RIF Teacher-BMS-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits	2,155	1,915	1,983	1,983	1,983	2,001	1,983	1,983	1,983	1,983	1,983	2,001	23,933
FY2027	90	**RIF Teacher-BMS-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	91	**RIF Teacher-BMS-School Counselor**	03.010 Personal Services - Employee Salaries & Wages	8,847	5,957	6,016	6,016	6,016	9,025	6,016	6,016	6,016	6,016	6,016	9,025	80,985
FY2027	92	**RIF Teacher-BMS-School Counselor**	03.020 Employees' Retirement and Insurance Benefits	1,406	946	956	956	956	984	956	956	956	956	956	984	11,966
FY2027	93	**RIF Teacher-BMS-School Counselor Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	94	**RIF Teacher-BMS-Teacher-Math**	03.010 Personal Services - Employee Salaries & Wages	6,519	4,389	4,433	4,433	4,433	6,649	4,433	4,433	4,433	4,433	4,433	6,649	59,668
FY2027	95	**RIF Teacher-BMS-Teacher-Math**	03.020 Employees' Retirement and Insurance Benefits	4,236	4,091	4,259	4,259	4,259	4,278	4,259	4,259	4,259	4,259	4,259	4,278	50,959
FY2027	96	**RIF Teacher-BMS-Teacher-Math Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	97	**RIF Teacher-BMS-Teacher-Language Arts**	03.010 Personal Services - Employee Salaries & Wages	6,194	4,170	4,211	4,211	4,211	6,317	4,211	4,211	4,211	4,211	4,211	6,317	56,686
FY2027	98	**RIF Teacher-BMS-Teacher-Language Arts**	03.020 Employees' Retirement and Insurance Benefits	984	663	669	669	669	689	669	669	669	669	669	689	8,376
FY2027	99	**RIF Teacher-BMS-Teacher-Language Arts Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	100	**RIF Teacher-BMS-Teacher-Math/Science**	03.020 Employees' Retirement and Insurance Benefits	12,229	8,234	8,316	8,316	8,316	12,474	8,316	8,316	8,316	8,316	8,316	12,474	111,937
FY2027	101	**RIF Teacher-BMS-Teacher-Math/Science**	03.020 Employees' Retirement and Insurance Benefits	3,174	2,601	2,676	2,676	2,676	3,336	2,676	2,676	2,676	2,676	2,676	3,336	33,855
FY2027	102	**RIF Teacher-BMS-Teacher-Math/Science Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	103	**RIF Teacher-BMS-Math/Science-8th Grade**	03.010 Personal Services - Employee Salaries & Wages	12,230	8,234	8,316	8,316	8,316	12,474	8,316	8,316	8,316	8,316	8,316	12,474	111,938
FY2027	104	**RIF Teacher-BMS-Math/Science-8th Grade**	03.010 Personal Services - Employee Salaries & Wages	5,112	4,697	4,871	4,871	4,871	4,906	4,871	4,871	4,871	4,871	4,871	4,906	58,586
FY2027	105	**RIF Teacher-BMS-Math/Science-8th Grade Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	106	**RIF Teacher-BMS-Social Studies-Grade 7 Severance**	03.010 Personal Services - Employee Salaries & Wages	6,791	4,572	4,617	4,617	4,617	6,926	4,617	4,617	4,617	4,617	4,617	6,926	62,154
FY2027	107	**RIF Teacher-BMS-Social Studies-Grade 8**	03.020 Employees' Retirement and Insurance Benefits	4,278	4,120	4,289	4,289	4,289	4,308	4,289	4,289	4,289	4,289	4,289	4,308	51,322
FY2027	108	**RIF Teacher-BMS-Social Studies-Grade 9 Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	109	**RIF Teacher-BEE-Instrumental Music**	03.010 Personal Services - Employee Salaries & Wages	7,769	5,231	5,282	5,282	5,282	7,923	5,282	5,282	5,282	5,282	5,282	7,923	71,104
FY2027	110	**RIF Teacher-BEE-Instrumental Music Severance**	03.020 Employees' Retirement and Insurance Benefits	1,234	831	839	839	839	864	839	839	839	839	839	864	10,507
FY2027	111	**RIF Teacher-BEE-Instrumental Music Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	112	**RIF Teacher-BEE-Spanish**	03.010 Personal Services - Employee Salaries & Wages	7,986	5,377	5,430	5,430	5,430	8,145	5,430	5,430	5,430	5,430	5,430	8,145	73,094
FY2027	113	**RIF Teacher-BEE-Spanish**	03.020 Employees' Retirement and Insurance Benefits	4,462	4,247	4,417	4,417	4,417	4,440	4,417	4,417	4,417	4,417	4,417	4,440	52,924
FY2027	114	**RIF Teacher-BEE-Spanish Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	115	**RIF Teacher-BEE-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages	9,561	6,438	6,501	6,501	6,501	9,752	6,501	6,501	6,501	6,501	6,501	9,752	87,513
FY2027	116	**RIF Teacher-BEE-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits	4,708	4,419	4,591	4,591	4,591	4,618	4,591	4,591	4,591	4,591	4,591	4,618	55,088

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	869,406	664,158	651,624	651,624	689,212	867,719	651,624	651,624	689,212	651,624	651,624	905,484	**8,594,936**
FY2026 Initial Required Submission					FY2028												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2028
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					3 Pay Month					3 Pay Month						3 Pay Month	
FY2027	117	**RIF Teacher-BEE-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	118	**RIF Teacher-BEE-Grade 5**	03.010 Personal Services - Employee Salaries & Wages		11,934	8,035	8,115	8,115	8,115	12,172	8,115	8,115	8,115	8,115	8,115	12,172	109,230
FY2027	119	**RIF Teacher-BEE-Grade 5**	03.020 Employees' Retirement and Insurance Benefits		5,065	4,664	4,838	4,838	4,838	4,872	4,838	4,838	4,838	4,838	4,838	4,872	58,177
FY2027	120	**RIF Teacher-BEE-Grade 5 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	121	**RIF Teacher-BEE-Math-Grade 5**	03.010 Personal Services - Employee Salaries & Wages		11,897	8,010	8,090	8,090	8,090	12,135	8,090	8,090	8,090	8,090	8,090	12,135	108,893
FY2027	122	**RIF Teacher-BEE-Math-Grade 5**	03.020 Employees' Retirement and Insurance Benefits		3,573	3,040	3,136	3,136	3,136	3,174	3,136	3,136	3,136	3,136	3,136	3,174	38,049
FY2027	123	**RIF Teacher-BEE-Math-Grade 5 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	124	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages		4,853	3,268	3,300	3,300	3,300	4,950	3,300	3,300	3,300	3,300	3,300	4,950	44,420
FY2027	125	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits		3,981	3,914	4,081	4,081	4,081	4,095	4,081	4,081	4,081	4,081	4,081	4,095	48,729
FY2027	126	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	127	**RIF Teacher-BEE-Grade 4**	03.010 Personal Services - Employee Salaries & Wages		8,420	5,669	5,726	5,726	5,726	8,588	5,726	5,726	5,726	5,726	5,726	8,588	77,070
FY2027	128	**RIF Teacher-BEE-Grade 4**	03.020 Employees' Retirement and Insurance Benefits		4,529	4,218	4,313	4,313	4,313	4,313	4,313	4,313	4,313	4,313	4,313	4,488	52,052
FY2027	129	**RIF Teacher-BEE-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	130	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages		6,519	4,389	4,433	4,433	4,433	6,649	4,433	4,433	4,433	4,433	4,433	6,649	59,668
FY2027	131	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits		1,036	697	704	704	704	725	704	704	704	704	704	725	8,816
FY2027	132	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	133	**RIF Teacher-BEE-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages		6,791	4,572	4,617	4,617	4,617	6,926	4,617	4,617	4,617	4,617	4,617	6,926	62,154
FY2027	134	**RIF Teacher-BEE-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits		2,310	2,020	2,088	2,088	2,088	2,110	2,088	2,088	2,088	2,088	2,088	2,110	25,256
FY2027	135	**RIF Teacher-BEE-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	136	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages		7,715	5,194	5,245	5,245	5,245	7,868	5,245	5,245	5,245	5,245	5,245	7,868	70,608
FY2027	137	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits		2,414	2,111	2,180	2,180	2,180	2,203	2,180	2,180	2,180	2,180	2,180	2,203	26,375
FY2027	138	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	139	**RIF Teacher Resignation effective 2-9-26**	03.010 Personal Services - Employee Salaries & Wages		8,420	5,669	5,726	5,726	5,726	8,588	5,726	5,726	5,726	5,726	5,726	8,588	77,071
FY2026	140	**RIF Teacher Resignation effective 2-9-26**	03.020 Employees' Retirement and Insurance Benefits		4,432	4,230	4,475	4,475	4,475	4,768	4,475	4,475	4,475	4,475	4,475	4,768	53,998
FY2026	141	**RIF Teacher Resignation effective 2-9-26**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	142	**RIF Teacher-DECKER-Preschool**	03.010 Personal Services - Employee Salaries & Wages		6,899	4,645	4,691	4,691	4,691	7,037	4,691	4,691	4,691	4,691	4,691	7,037	63,147
FY2027	143	**RIF Teacher-DECKER-Preschool**	03.020 Employees' Retirement and Insurance Benefits		2,328	2,031	2,100	2,100	2,100	2,122	2,100	2,100	2,100	2,100	2,100	2,122	25,402
FY2027	144	**RIF Teacher-DECKER-Preschool Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	145	**RIF Teacher-Resignation effective 12-5-25**	03.010 Personal Services - Employee Salaries & Wages		8,637	5,816	5,873	5,873	5,873	8,810	5,873	5,873	5,873	5,873	5,873	8,810	79,059

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	869,406	664,158	651,624	651,624	689,212	867,719	651,624	651,624	689,212	651,624	651,624	905,484	**8,594,936**
FY2026 Initial Required Submission					FY2028												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2028
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					3 Pay Month					3 Pay Month						3 Pay Month	
FY2026	146	**RIF Teacher-Resignation effective 12-5-26**	03.020 Employees' Retirement and Insurance Benefits		2,548	2,158	2,226	2,226	2,226	2,693	2,226	2,226	2,226	2,226	2,226	2,693	27,901
FY2026	147	**RIF Teacher-Resignation effective 12-5-27 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	148	**RIF Resident Educator Mentor Yr 2**	03.010 Personal Services - Employee Salaries & Wages		11,733	7,900	7,979	7,979	7,979	11,968	7,979	7,979	7,979	7,979	7,979	11,968	107,400
FY2027	149	**RIF Resident Educator Mentor Yr 2**	03.020 Employees' Retirement and Insurance Benefits		3,013	2,521	2,594	2,594	2,594	2,628	2,594	2,594	2,594	2,594	2,594	2,628	31,542
FY2027	150	**RIF Resident Educator Mentor Yr 2 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	151	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		3,047	2,052	2,072	2,072	2,072	3,108	2,072	2,072	2,072	2,072	2,072	3,108	27,893
FY2027	152	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		484	326	329	329	329	494	329	329	329	329	329	494	4,431
FY2027	153	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	154	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		3,047	2,052	2,072	2,072	2,072	3,108	2,072	2,072	2,072	2,072	2,072	3,108	27,893
FY2027	155	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		484	326	329	329	329	494	329	329	329	329	329	494	4,431
FY2027	156	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	157	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,813	1,894	1,913	1,913	1,913	2,869	1,913	1,913	1,913	1,913	1,913	2,869	25,748
FY2027	158	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		447	301	304	304	304	456	304	304	304	304	304	456	4,090
FY2027	159	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	160	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		3,118	2,099	2,120	2,120	2,120	3,180	2,120	2,120	2,120	2,120	2,120	3,180	28,541
FY2027	161	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		1,671	1,583	1,645	1,645	1,645	2,468	1,645	1,645	1,645	1,645	1,645	2,468	21,354
FY2027	162	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	163	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,199	1,481	1,496	1,496	1,496	2,243	1,496	1,496	1,496	1,496	1,496	2,243	20,133
FY2027	164	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		349	235	238	238	238	356	238	238	238	238	238	356	3,198
FY2027	165	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	166	**RIF HD SEC IV/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		4,524	3,046	3,077	3,077	3,077	4,615	3,077	3,077	3,077	3,077	3,077	4,615	41,413
FY2027	167	**RIF HD SEC IV/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		3,004	2,085	2,167	2,167	2,167	3,250	2,167	2,167	2,167	2,167	2,167	3,250	28,925
FY2027	168	**RIF HD SEC IV/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	169	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,802	1,887	1,905	1,905	1,905	2,858	1,905	1,905	1,905	1,905	1,905	2,858	25,646
FY2027	170	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		445	300	303	303	303	454	303	303	303	303	303	454	4,074
FY2027	171	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	172	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		3,035	2,044	2,064	2,064	2,064	3,096	2,064	2,064	2,064	2,064	2,064	3,096	27,783
FY2027	173	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		482	325	328	328	328	492	328	328	328	328	328	492	4,414
FY2027	174	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	869,406	664,158	651,624	651,624	689,212	867,719	651,624	651,624	689,212	651,624	651,624	905,484	8,594,936
FY2026 Initial Required Submission					FY2028												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2028
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* Enter each expenditure reduction as a positive amount.																	
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* 3 Lines Required For Each Position: wages, benefits, and separation					3 Pay Month					3 Pay Month						3 Pay Month	
FY2027	175	RIF TA FLT/BPS-BEW	03.010 Personal Services - Employee Salaries & Wages		3,035	2,044	2,064	2,064	2,064	3,096	2,064	2,064	2,064	2,064	2,064	3,096	27,783
FY2027	176	RIF TA FLT/BPS-BEW	03.020 Employees' Retirement and Insurance Benefits		3,587	3,600	3,759	3,759	3,759	5,638	3,759	3,759	3,759	3,759	3,759	5,638	48,531
FY2027	177	RIF TA FLT/BPS-BEW Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	178	RIF Teacher Aide-BEW	03.010 Personal Services - Employee Salaries & Wages		3,035	2,044	2,064	2,064	2,064	3,096	2,064	2,064	2,064	2,064	2,064	3,096	27,783
FY2027	179	RIF Teacher Aide-BEW	03.020 Employees' Retirement and Insurance Benefits		482	325	328	328	328	492	328	328	328	328	328	492	4,414
FY2027	180	RIF Teacher Aide-BEW Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	181	RIF Teacher Aide-BEW	03.010 Personal Services - Employee Salaries & Wages		1,198	806	814	814	814	1,221	814	814	814	814	814	1,221	10,961
FY2027	182	RIF Teacher Aide-BEW	03.020 Employees' Retirement and Insurance Benefits		190	128	129	129	129	194	129	129	129	129	129	194	1,741
FY2027	183	RIF Teacher Aide-BEW Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	184	RIF Secy IV-BEW	03.010 Personal Services - Employee Salaries & Wages		4,377	2,947	2,976	2,976	2,976	4,464	2,976	2,976	2,976	2,976	2,976	4,464	40,060
FY2027	185	RIF Secy IV-BEW	03.020 Employees' Retirement and Insurance Benefits		3,796	3,745	3,905	3,905	3,905	5,858	3,905	3,905	3,905	3,905	3,905	5,858	50,498
FY2027	186	RIF Secy IV-BEW Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	187	RIF TA FLT/BPS-BEW	03.010 Personal Services - Employee Salaries & Wages		3,047	2,052	2,072	2,072	2,072	3,108	2,072	2,072	2,072	2,072	2,072	3,108	27,893
FY2027	188	RIF TA FLT/BPS-BEW	03.020 Employees' Retirement and Insurance Benefits		484	326	329	329	329	494	329	329	329	329	329	494	4,431
FY2027	189	RIF TA FLT/BPS-BEW Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	190	RIF Teacher Aide-BEW	03.010 Personal Services - Employee Salaries & Wages		3,047	2,052	2,072	2,072	2,072	3,108	2,072	2,072	2,072	2,072	2,072	3,108	27,893
FY2027	191	RIF Teacher Aide-BEW	03.020 Employees' Retirement and Insurance Benefits		484	326	329	329	329	494	329	329	329	329	329	494	4,431
FY2027	192	RIF Teacher Aide-BEW Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	193	RIF Teacher Aide-BEW	03.010 Personal Services - Employee Salaries & Wages		3,064	2,063	2,083	2,083	2,083	3,125	2,083	2,083	2,083	2,083	2,083	3,125	28,045
FY2027	194	RIF Teacher Aide-BEW	03.020 Employees' Retirement and Insurance Benefits		3,592	3,604	3,763	3,763	3,763	5,644	3,763	3,763	3,763	3,763	3,763	5,644	48,584
FY2027	195	RIF Teacher Aide-BEW Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	196	RIF Office Aide-BEW	03.010 Personal Services - Employee Salaries & Wages		2,667	1,796	1,814	1,814	1,814	2,721	1,814	1,814	1,814	1,814	1,814	2,721	24,413
FY2027	197	RIF Office Aide-BEW	03.020 Employees' Retirement and Insurance Benefits		3,534	3,564	3,723	3,723	3,723	5,584	3,723	3,723	3,723	3,723	3,723	5,584	48,050
FY2027	198	RIF Office Aide-BEW Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	199	RIF TA FLT/BPS-BEW	03.010 Personal Services - Employee Salaries & Wages		2,919	1,965	1,985	1,985	1,985	2,977	1,985	1,985	1,985	1,985	1,985	2,977	26,715
FY2027	200	RIF TA FLT/BPS-BEW	03.020 Employees' Retirement and Insurance Benefits		464	312	315	315	315	473	315	315	315	315	315	473	4,244
FY2027	201	RIF TA FLT/BPS-BEW Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	202	RIF Teacher Aide-BEW	03.010 Personal Services - Employee Salaries & Wages		3,029	2,040	2,060	2,060	2,060	3,090	2,060	2,060	2,060	2,060	2,060	3,090	27,728
FY2027	203	RIF Teacher Aide-BEW	03.020 Employees' Retirement and Insurance Benefits		481	324	327	327	327	491	327	327	327	327	327	491	4,405
FY2027	204	RIF Teacher Aide-BEW Severance	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*869,406*	*664,158*	*651,624*	*651,624*	*689,212*	*867,719*	*651,624*	*651,624*	*689,212*	*651,624*	*651,624*	*905,484*	***8,594,936***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
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				3 Pay Month					3 Pay Month						3 Pay Month	
FY2027	205	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages	3,047	2,052	2,072	2,072	2,072	3,108	2,072	2,072	2,072	2,072	2,072	3,108	27,893
FY2027	206	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits	484	326	329	329	329	494	329	329	329	329	329	494	4,431
FY2027	207	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	208	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages	3,064	2,063	2,083	2,083	2,083	3,125	2,083	2,083	2,083	2,083	2,083	3,125	28,045
FY2027	209	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits	3,593	3,605	3,763	3,763	3,763	5,645	3,763	3,763	3,763	3,763	3,763	5,645	48,596
FY2027	210	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	211	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages	3,099	2,086	2,107	2,107	2,107	3,160	2,107	2,107	2,107	2,107	2,107	3,160	28,362
FY2027	212	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits	492	331	335	335	335	502	335	335	335	335	335	502	4,506
FY2027	213	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	214	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages	3,070	2,067	2,088	2,088	2,088	3,131	2,088	2,088	2,088	2,088	2,088	3,131	28,100
FY2027	215	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits	3,592	3,603	3,762	3,762	3,762	5,643	3,762	3,762	3,762	3,762	3,762	5,643	48,574
FY2027	216	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	217	**RIF Secy IV-BMS**	03.010 Personal Services - Employee Salaries & Wages	4,516	3,041	3,071	3,071	3,071	4,607	3,071	3,071	3,071	3,071	3,071	4,607	41,340
FY2027	218	**RIF Secy IV-BMS**	03.020 Employees' Retirement and Insurance Benefits	717	483	488	488	488	732	488	488	488	488	488	732	6,568
FY2027	219	**RIF Secy IV-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	220	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages	3,035	2,044	2,064	2,064	2,064	3,096	2,064	2,064	2,064	2,064	2,064	3,096	27,783
FY2027	221	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits	1,657	1,573	1,635	1,635	1,635	2,453	1,635	1,635	1,635	1,635	1,635	2,453	21,218
FY2027	222	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	223	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages	3,047	2,052	2,072	2,072	2,072	3,108	2,072	2,072	2,072	2,072	2,072	3,108	27,893
FY2027	224	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits	484	326	329	329	329	494	329	329	329	329	329	494	4,431
FY2027	225	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	226	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages	3,064	2,063	2,083	2,083	2,083	3,125	2,083	2,083	2,083	2,083	2,083	3,125	28,045
FY2027	227	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits	487	328	331	331	331	497	331	331	331	331	331	497	4,456
FY2027	228	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	229	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages	3,070	2,067	2,088	2,088	2,088	3,131	2,088	2,088	2,088	2,088	2,088	3,131	28,100
FY2027	230	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits	1,663	1,577	1,639	1,639	1,639	2,459	1,639	1,639	1,639	1,639	1,639	2,459	21,272
FY2027	231	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	232	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages	3,064	2,063	2,083	2,083	2,083	3,125	2,083	2,083	2,083	2,083	2,083	3,125	28,045
FY2027	233	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits	487	328	331	331	331	497	331	331	331	331	331	497	4,456
FY2027	234	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	869,406	664,158	651,624	651,624	689,212	867,719	651,624	651,624	689,212	651,624	651,624	905,484	**8,594,936**
FY2026 Initial Required Submission					FY2028												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2028
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* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation					3 Pay Month					3 Pay Month						3 Pay Month	
FY2027	235	**RIF Teacher Aide-FLOAT**	03.010 Personal Services - Employee Salaries & Wages		3,099	2,086	2,107	2,107	2,107	3,160	2,107	2,107	2,107	2,107	2,107	3,160	28,362
FY2027	236	**RIF Teacher Aide-FLOAT**	03.020 Employees' Retirement and Insurance Benefits		3,597	3,606	3,765	3,765	3,765	5,648	3,765	3,765	3,765	3,765	3,765	5,648	48,622
FY2027	237	**RIF Teacher Aide-FLOAT Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	238	**RIF Custodian II**	03.010 Personal Services - Employee Salaries & Wages		2,740	1,845	1,863	1,863	1,863	2,795	1,863	1,863	1,863	1,863	1,863	2,795	25,079
FY2027	239	**RIF Custodian II**	03.020 Employees' Retirement and Insurance Benefits		435	293	296	296	296	444	296	296	296	296	296	444	3,984
FY2027	240	**RIF Custodian II-Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	241	**RIF Instructional Coach**	03.010 Personal Services - Employee Salaries & Wages		12,060	8,120	8,200	8,200	8,200	12,301	8,200	8,200	8,200	8,200	8,200	12,301	110,385
FY2027	242	**RIF Instructional Coach**	03.020 Employees' Retirement and Insurance Benefits		5,157	4,396	4,557	4,557	4,557	5,520	4,557	4,557	4,557	4,557	4,557	5,520	57,045
FY2027	243	**RIF Instructional Coach Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	244	**RIF Admin Bump to Teacher Savings**	03.010 Personal Services - Employee Salaries & Wages		2,467	1,661	1,677	1,677	1,677	2,516	1,677	1,677	1,677	1,677	1,677	2,516	22,580
FY2027	245	**RIF Admin Bump to Teacher Savings**	03.020 Employees' Retirement and Insurance Benefits		392	264	267	267	267	400	267	267	267	267	267	400	3,587
FY2027	246	**RIF Admin Bump to Teacher Savings Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	247	**RIF LT Sub for Teaching Position Admin is bumping into.**	03.010 Personal Services - Employee Salaries & Wages		5,155	3,471	3,505	3,505	3,505	5,258	3,505	3,505	3,505	3,505	3,505	5,258	47,183
FY2027	248	**RIF LT Sub for Teaching Position Admin is bumping into.**	03.020 Employees' Retirement and Insurance Benefits		819	551	557	557	557	835	557	557	557	557	557	835	7,496
FY2027	249	**RIF LT Sub for Teaching Position Admin is bumping into. Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	250	**RIF Administrator**	03.010 Personal Services - Employee Salaries & Wages		13,231	8,909	8,997	8,997	8,997	13,496	8,997	8,997	8,997	8,997	8,997	13,496	121,110
FY2027	251	**RIF Administrator**	03.020 Employees' Retirement and Insurance Benefits		2,102	1,415	1,429	1,429	1,429	2,144	1,429	1,429	1,429	1,429	1,429	2,144	19,240
FY2027	252	**RIF Administrator Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	253	**RIF Administrator**	03.010 Personal Services - Employee Salaries & Wages		2,041	1,374	1,388	1,388	1,388	2,082	1,388	1,388	1,388	1,388	1,388	2,082	18,682
FY2027	254	**RIF Administrator**	03.020 Employees' Retirement and Insurance Benefits		324	218	220	220	220	331	220	220	220	220	220	331	2,968
FY2027	255	**RIF Administrator Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	256	**RIF Administrator Bumping to a Non Administrative Certified Position**	03.010 Personal Services - Employee Salaries & Wages		2,958	1,992	2,012	2,012	2,012	3,018	2,012	2,012	2,012	2,012	2,012	3,018	27,079
FY2027	257	**RIF Administrator Bumping to a Non Administrative Certified Position**	03.020 Employees' Retirement and Insurance Benefits		470	316	320	320	320	479	320	320	320	320	320	479	4,302
FY2027	258	**RIF Administrator Bumping to a Non Administrative Certified Position Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	259	**a**	03.010 Personal Services - Employee Salaries & Wages		1,111	748	755	755	755	1,133	755	755	755	755	755	1,133	10,166
FY2027	260	**RIF Administrator moving to a lower paid Administrative Position.**	03.020 Employees' Retirement and Insurance Benefits		176	119	120	120	120	180	120	120	120	120	120	180	1,615

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	869,406	664,158	651,624	651,624	689,212	867,719	651,624	651,624	689,212	651,624	651,624	905,484	8,594,936
FY2026 Initial Required Submission					FY2028												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2028
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					3 Pay Month					3 Pay Month						3 Pay Month	
FY2027	261	**RIF Administrator moving to a lower paid Administrative Position. Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	262	**Retirement HS Asst. Principal not being replaced.**	03.010 Personal Services - Employee Salaries & Wages		13,701	9,225	9,317	9,317	9,317	13,975	9,317	9,317	9,317	9,317	9,317	13,975	125,408
FY2027	263	**Retirement HS Asst. Principal not being replaced.**	03.020 Employees' Retirement and Insurance Benefits		5,418	4,869	5,046	5,046	5,046	5,786	5,046	5,046	5,046	5,046	5,046	5,786	62,223
FY2027	264	**Retirement HS Asst. Principal not being replaced. Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	265	**Retirement Bus Driver-not being replaced**	03.010 Personal Services - Employee Salaries & Wages		3,699	2,491	2,515	2,515	2,515	3,773	2,515	2,515	2,515	2,515	2,515	3,773	33,857
FY2027	266	**Retirement Bus Driver-not being replaced**	03.020 Employees' Retirement and Insurance Benefits		588	396	400	400	400	599	400	400	400	400	400	599	5,379
FY2027	267	**Retirement Bus Driver-not being replaced Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	268	**RIF Bus Driver-Bumping to Bus Aide**	03.010 Personal Services - Employee Salaries & Wages		879	592	598	598	598	896	598	598	598	598	598	896	8,045
FY2027	269	**RIF Bus Driver-Bumping to Bus Aide**	03.020 Employees' Retirement and Insurance Benefits		140	94	95	95	95	142	95	95	95	95	95	142	1,278
FY2027	270	**RIF Bus Driver-Bumping to Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	271	**RIF Bus Aide**	03.010 Personal Services - Employee Salaries & Wages		3,014	2,029	2,049	2,049	2,049	3,074	2,049	2,049	2,049	2,049	2,049	3,074	27,584
FY2026	272	**RIF Bus Aide**	03.020 Employees' Retirement and Insurance Benefits		479	322	326	326	326	488	326	326	326	326	326	488	4,382
FY2026	273	**RIF Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	274	**RIF Bus Aide**	03.010 Personal Services - Employee Salaries & Wages		3,087	2,079	2,099	2,099	2,099	3,149	2,099	2,099	2,099	2,099	2,099	3,149	28,257
FY2026	275	**RIF Bus Aide**	03.020 Employees' Retirement and Insurance Benefits		1,675	1,574	1,637	1,637	1,637	1,803	1,637	1,637	1,637	1,637	1,637	1,803	19,950
FY2026	276	**RIF Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	277	**RIF Custodian II**	03.010 Personal Services - Employee Salaries & Wages		3,033	2,042	2,062	2,062	2,062	3,093	2,062	2,062	2,062	2,062	2,062	3,093	27,760
FY2027	278	**RIF Custodian II**	03.020 Employees' Retirement and Insurance Benefits		482	324	328	328	328	481	328	328	328	328	328	481	4,390
FY2027	279	**RIF Custodian II Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	280	**Purchased Service Reductions beginning in FY27**	03.030 Purchased Services		46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	552,537
FY2026	281	**Resignation Cust II not replaced effective 2-6-26**	03.010 Personal Services - Employee Salaries & Wages		3,760	2,532	2,557	2,557	2,557	3,836	2,557	2,557	2,557	2,557	2,557	3,836	34,419
FY2026	282	**Resignation Cust II not replaced effective 2-6-26**	03.020 Employees' Retirement and Insurance Benefits		597	402	406	406	406	609	406	406	406	406	406	609	5,468
FY2026	283	**Resignation Cust II not replaced effective 2-6-26 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
		ADDITIONAL REDUCTIONS IDENTIFIED IN MARCH 2026															0
FY2027	284	**Reduce Overtime by 50%**	03.010 Personal Services - Employee Salaries & Wages		4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	54,996
FY2027	285	**Reduce Overtime by 50%**	03.020 Employees' Retirement and Insurance Benefits		708	708	708	708	708	708	708	708	708	708	708	709	8,497

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*869,406*	*664,158*	*651,624*	*651,624*	*689,212*	*867,719*	*651,624*	*651,624*	*689,212*	*651,624*	*651,624*	*905,484*	***8,594,936***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
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				3 Pay Month					3 Pay Month						3 Pay Month	
FY2027	**286**	**Reduce Summer Help by 50%**	03.010 Personal Services - Employee Salaries & Wages	20,000	20,000											40,000
FY2027	**287**	**Reduce Summer Help by 50%**	03.020 Employees' Retirement and Insurance Benefits	3,090	3,090											6,180
FY2027	**288**	**Reduce Supplementals**	03.010 Personal Services - Employee Salaries & Wages					32,558				32,558			32,563	97,679
FY2027	**289**	**Reduce Supplementals**	03.020 Employees' Retirement and Insurance Benefits					5,030				5,030			5,022	15,082
FY2027	**290**	**Civic Plus Contract Cut**	03.030 Purchased Services	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	12,401
FY2027	**291**	**Reduction in Textbooks**	03.040 Supplies	13,294	13,294	13,294	13,294	13,294	13,294	13,294	13,294	13,294	13,294	13,294	13,294	159,526
FY2027	**292**	**Reduction in Capital Exp**	03.050 Capital Outlay	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,337	100,000
																0
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																0
		Total Proposed Expenditure		**869,406**	**664,158**	**651,624**	**651,624**	**689,212**	**867,719**	**651,624**	**651,624**	**689,212**	**651,624**	**651,624**	**905,484**	**8,594,936**

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*675,038*	*688,784*	*674,088*	*674,088*	*711,676*	*897,444*	*674,481*	*674,481*	*712,069*	*674,481*	*674,481*	*935,509*	***8,666,623***
FY2026 Initial Required Submission					**FY2029**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-										3 Pay Month						3 Pay Month	
* 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																	
FY2027	1	**Retirement Gifted Coordinator-not Replaced**	03.010 Personal Services - Employee Salaries & Wages		8,115	8,196	8,277	8,277	8,277	12,415	8,277	8,277	8,277	8,277	8,277	12,415	107,357
FY2027	2	**Retirement Gifted Coordinator-not Replaced**	03.020 Employees' Retirement and Insurance Benefits		4,844	4,844	4,844	4,844	4,844	5,315	5,237	5,237	5,237	5,237	5,237	5,315	61,033
FY2027	3	**Retirement Gifted Coordinator-not Replaced Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	4	**RIF ELL District Wide**	03.010 Personal Services - Employee Salaries & Wages		7,203	7,275	7,347	7,347	7,347	11,021	7,347	7,347	7,347	7,347	7,347	11,021	95,298
FY2027	5	**RIF ELL District Wide**	03.020 Employees' Retirement and Insurance Benefits		4,697	5,138	5,074	5,074	5,074	5,138	5,074	5,074	5,074	5,074	5,074	5,138	60,704
FY2027	6	**RIF ELL District Wide-Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	7	**RIF Speech Pathologist**	03.010 Personal Services - Employee Salaries & Wages		5,245	5,298	5,350	5,350	5,350	8,025	5,350	5,350	5,350	5,350	5,350	8,025	69,396
FY2027	8	**RIF Speech Pathologist**	03.020 Employees' Retirement and Insurance Benefits		4,399	4,823	4,772	4,772	4,772	4,823	4,772	4,772	4,772	4,772	4,772	4,823	57,044
FY2027	9	**RIF Speech Pathologist-Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	10	**RIF Teacher-KDG**	03.010 Personal Services - Employee Salaries & Wages		4,617	4,664	4,710	4,710	4,710	7,065	4,710	4,710	4,710	4,710	4,710	7,065	61,088
FY2027	11	**RIF Teacher-KDG**	03.020 Employees' Retirement and Insurance Benefits		734	793	748	748	748	793	748	748	748	748	748	793	9,098
FY2027	12	**RIF Teacher-KDG Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	13	**RIF Reading Specialist BEW**	03.010 Personal Services - Employee Salaries & Wages		6,058	6,119	6,179	6,179	6,179	9,269	6,179	6,179	6,179	6,179	6,179	9,269	80,147
FY2027	14	**RIF Reading Specialist BEW**	03.020 Employees' Retirement and Insurance Benefits		2,394	2,608	2,555	2,555	2,555	2,608	2,555	2,555	2,555	2,555	2,555	2,608	30,660
FY2027	15	**RIF Reading Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	16	**RIF Teacher-Kindergarten**	03.010 Personal Services - Employee Salaries & Wages		3,842	3,880	3,919	3,919	3,919	5,878	3,919	3,919	3,919	3,919	3,919	5,878	50,825
FY2027	17	**RIF Teacher-Kindergarten**	03.020 Employees' Retirement and Insurance Benefits		610	660	623	623	623	660	623	623	623	623	623	660	7,570
FY2027	18	**RIF Teacher-Kindergarten Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	19	**RIF Counselor-BEW**	03.010 Personal Services - Employee Salaries & Wages		5,689	5,745	5,802	5,802	5,802	8,704	5,802	5,802	5,802	5,802	5,802	8,704	75,260
FY2027	20	**RIF Counselor-BEW**	03.020 Employees' Retirement and Insurance Benefits		4,469	4,899	4,844	4,844	4,844	4,899	4,844	4,844	4,844	4,844	4,844	4,899	57,917
FY2027	21	**RIF Counselor-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	22	**RIF Intervention Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages		3,694	3,731	3,768	3,768	3,768	5,652	3,768	3,768	3,768	3,768	3,768	5,652	48,870
FY2027	23	**RIF Intervention Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits		4,152	4,556	4,521	4,521	4,521	4,556	4,521	4,521	4,521	4,521	4,521	4,556	53,985
FY2027	24	**RIF Intervention Specialist-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	25	**RIF Teacher-Grade 4**	03.010 Personal Services - Employee Salaries & Wages		3,694	3,731	3,768	3,768	3,768	5,652	3,768	3,768	3,768	3,768	3,768	5,652	48,870
FY2027	26	**RIF Teacher-Grade 4**	03.020 Employees' Retirement and Insurance Benefits		1,942	2,124	2,089	2,089	2,089	2,124	2,089	2,089	2,089	2,089	2,089	2,124	25,023
FY2027	27	**RIF Teacher-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	28	**RIF Teacher-Grade 4**	03.010 Personal Services - Employee Salaries & Wages		5,467	5,522	5,576	5,576	5,576	8,364	5,576	5,576	5,576	5,576	5,576	8,364	72,328
FY2027	29	**RIF Teacher-Grade 4**	03.020 Employees' Retirement and Insurance Benefits		4,423	4,843	4,795	4,795	4,795	4,843	4,795	4,795	4,795	4,795	4,795	4,843	57,312

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	675,038	688,784	674,088	674,088	711,676	897,444	674,481	674,481	712,069	674,481	674,481	935,509	***8,666,623***
FY2026 Initial Required Submission					FY2029												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-										3 Pay Month						3 Pay Month	
* 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																	
FY2027	30	**RIF Teacher-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	31	**RIF Intervention Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages		4,026	4,067	4,107	4,107	4,107	6,160	4,107	4,107	4,107	4,107	4,107	6,160	53,269
FY2027	32	**RIF Intervention Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits		4,120	4,520	4,481	4,481	4,481	4,520	4,481	4,481	4,481	4,481	4,481	4,520	53,529
FY2027	33	**RIF Intervention Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	34	**RIF Teacher-Grade 1**	03.010 Personal Services - Employee Salaries & Wages		4,839	4,887	4,936	4,936	4,936	7,404	4,936	4,936	4,936	4,936	4,936	7,404	64,020
FY2027	35	**RIF Teacher-Grade 1**	03.020 Employees' Retirement and Insurance Benefits		2,117	2,309	2,266	2,266	2,266	2,309	2,266	2,266	2,266	2,266	2,266	2,309	27,172
FY2027	36	**RIF Teacher-Grade 1 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	37	**RIF Reading Specialist-BEW**	03.010 Personal Services - Employee Salaries & Wages		8,016	8,096	8,176	8,176	8,176	12,264	8,176	8,176	8,176	8,176	8,176	12,264	106,049
FY2027	38	**RIF Reading Specialist-BEW**	03.020 Employees' Retirement and Insurance Benefits		4,826	5,016	5,206	5,206	5,206	5,796	5,206	5,206	5,206	5,206	5,206	5,796	63,078
FY2027	39	**RIF Reading Specialist BEW-Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	40	**RIF Teacher-BPS**	03.010 Personal Services - Employee Salaries & Wages		5,467	5,522	5,576	5,576	5,576	8,364	5,576	5,576	5,576	5,576	5,576	8,364	72,328
FY2027	41	**RIF Teacher-BPS**	03.020 Employees' Retirement and Insurance Benefits		2,593	2,829	2,780	2,780	2,780	2,829	2,780	2,780	2,780	2,780	2,780	2,829	33,324
FY2027	42	**RIF Teacher-BPS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	43	**RIF Intervention Specialist-BPS**	03.010 Personal Services - Employee Salaries & Wages		3,952	3,992	4,032	4,032	4,032	6,047	4,032	4,032	4,032	4,032	4,032	6,047	52,291
FY2027	44	**RIF Intervention Specialist-BPS**	03.020 Employees' Retirement and Insurance Benefits		4,193	4,601	4,563	4,563	4,563	4,601	4,563	4,563	4,563	4,563	4,563	4,601	54,496
FY2027	45	**RIF Intervention Specialist-BPS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	46	**RIF Teacher-Grade 2**	03.010 Personal Services - Employee Salaries & Wages		4,285	4,328	4,371	4,371	4,371	6,556	4,371	4,371	4,371	4,371	4,371	6,556	56,689
FY2027	47	**RIF Teacher-Grade 2**	03.020 Employees' Retirement and Insurance Benefits		2,114	2,308	2,270	2,270	2,270	2,308	2,270	2,270	2,270	2,270	2,270	2,308	27,199
FY2027	48	**RIF Teacher-Grade 2 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	49	**RIF Teacher-Kindergarten**	03.010 Personal Services - Employee Salaries & Wages		6,095	6,156	6,217	6,217	6,217	9,325	6,217	6,217	6,217	6,217	6,217	9,325	80,636
FY2027	50	**RIF Teacher-Kindergarten**	03.020 Employees' Retirement and Insurance Benefits		968	1,047	988	988	988	1,047	988	988	988	988	988	1,047	12,010
FY2027	51	**RIF Teacher-Kindergarten Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	52	**RIF Teacher-BHS-Math**	03.010 Personal Services - Employee Salaries & Wages		4,026	4,067	4,107	4,107	4,107	6,160	4,107	4,107	4,107	4,107	4,107	6,160	53,269
FY2027	53	**RIF Teacher-BHS-Math**	03.020 Employees' Retirement and Insurance Benefits		1,988	2,171	2,135	2,135	2,135	2,171	2,135	2,135	2,135	2,135	2,135	2,171	25,583
FY2027	54	**RIF Teacher-BHS-Math Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	55	**RIF Teacher-BHS-Foreign Language**	03.010 Personal Services - Employee Salaries & Wages		4,617	4,664	4,710	4,710	4,710	7,065	4,710	4,710	4,710	4,710	4,710	7,065	61,088
FY2027	56	**RIF Teacher-BHS-Foreign Language**	03.020 Employees' Retirement and Insurance Benefits		4,290	4,475	4,660	4,660	4,660	4,700	4,660	4,660	4,660	4,660	4,660	4,700	55,443
FY2027	57	**RIF Teacher-BHS-Foreign Language Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	58	**RIF Teacher-BHS-Computer Science**	03.010 Personal Services - Employee Salaries & Wages		4,210	4,253	4,295	4,295	4,295	6,442	4,295	4,295	4,295	4,295	4,295	6,442	55,704
FY2027	59	**RIF Teacher-BHS-Computer Science**	03.020 Employees' Retirement and Insurance Benefits		2,024	2,098	2,172	2,172	2,172	2,213	2,172	2,172	2,172	2,172	2,172	2,213	25,927

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*675,038*	*688,784*	*674,088*	*674,088*	*711,676*	*897,444*	*674,481*	*674,481*	*712,069*	*674,481*	*674,481*	*935,509*	***8,666,623***
FY2026 Initial Required Submission					**FY2029**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
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									3 Pay Month						3 Pay Month	
FY2027	60	RIF Teacher-BHS-Computer Science Severance	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	61	**RIF Teacher-BHS-Visual Arts**	03.010 Personal Services - Employee Salaries & Wages	4,026	4,067	4,107	4,107	4,107	6,160	4,107	4,107	4,107	4,107	4,107	6,160	53,269
FY2027	62	**RIF Teacher-BHS-Visual Arts**	03.020 Employees' Retirement and Insurance Benefits	1,994	2,068	2,143	2,143	2,143	2,182	2,143	2,143	2,143	2,143	2,143	2,182	25,568
FY2027	63	**RIF Teacher-BHS-Visual Arts Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	64	**RIF Teacher-BHS-JAGS/JOGS**	03.010 Personal Services - Employee Salaries & Wages	6,058	6,119	6,179	6,179	6,179	9,269	6,179	6,179	6,179	6,179	6,179	9,269	80,147
FY2027	65	**RIF Teacher-BHS-JAGS/JOGS**	03.020 Employees' Retirement and Insurance Benefits	962	972	982	982	982	1,040	982	982	982	982	982	1,040	11,868
FY2027	66	**RIF Teacher-BHS-JAGS/JOGS Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	67	**RIF Teacher-BHS-Math**	03.010 Personal Services - Employee Salaries & Wages	3,842	3,880	3,919	3,919	3,919	5,878	3,919	3,919	3,919	3,919	3,919	5,878	50,825
FY2027	68	**RIF Teacher-BHS-Math**	03.020 Employees' Retirement and Insurance Benefits	1,965	2,039	2,113	2,113	2,113	2,150	2,113	2,113	2,113	2,113	2,113	2,150	25,205
FY2027	69	**RIF Teacher-BHS-Math Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	70	**RIF Teacher-BHS-Art**	03.010 Personal Services - Employee Salaries & Wages	6,871	6,939	7,008	7,008	7,008	10,512	7,008	7,008	7,008	7,008	7,008	10,512	90,899
FY2027	71	**RIF Teacher-BHS-Art**	03.020 Employees' Retirement and Insurance Benefits	4,646	4,834	5,022	5,022	5,022	5,083	5,022	5,022	5,022	5,022	5,022	5,083	59,824
FY2027	72	**RIF Teacher-BHS-Art Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	73	**RIF Teacher-BHS-CBI/CTE**	03.010 Personal Services - Employee Salaries & Wages	4,359	4,402	4,446	4,446	4,446	6,669	4,446	4,446	4,446	4,446	4,446	6,669	57,667
FY2027	74	**RIF Teacher-BHS-CBI/CTE**	03.020 Employees' Retirement and Insurance Benefits	692	699	706	706	706	748	706	706	706	706	706	748	8,538
FY2027	75	**RIF Teacher-BHS-CBI/CTE Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	76	**RIF Teacher-BMS-Language Arts**	03.010 Personal Services - Employee Salaries & Wages	6,501	6,566	6,631	6,631	6,631	9,947	6,631	6,631	6,631	6,631	6,631	9,947	86,012
FY2027	77	**RIF Teacher-BMS-Language Arts**	03.020 Employees' Retirement and Insurance Benefits	1,033	1,043	1,053	1,053	1,053	1,116	1,053	1,053	1,053	1,053	1,053	1,116	12,736
FY2027	78	**RIF Teacher-BMS-Language Arts Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	79	**RIF Teacher-BMS-Visual Arts**	03.010 Personal Services - Employee Salaries & Wages	3,694	3,731	3,768	3,768	3,768	5,652	3,768	3,768	3,768	3,768	3,768	5,652	48,870
FY2027	80	**RIF Teacher-BMS-Visual Arts**	03.020 Employees' Retirement and Insurance Benefits	1,942	2,015	2,089	2,089	2,089	2,124	2,089	2,089	2,089	2,089	2,089	2,124	24,915
FY2027	81	**RIF Teacher-BMS-Visual Arts Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	82	**RIF Teacher-BMS-Social Studies-Grade 6**	03.010 Personal Services - Employee Salaries & Wages	4,285	4,328	4,371	4,371	4,371	6,556	4,371	4,371	4,371	4,371	4,371	6,556	56,689
FY2027	83	**RIF Teacher-BMS-Social Studies-Grade 6**	03.020 Employees' Retirement and Insurance Benefits	681	688	694	694	694	736	694	694	694	694	694	736	8,395
FY2027	84	**RIF Teacher-BMS-Social Studies-Grade 6 Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	85	**RIF Teacher-BMS-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages	5,873	5,932	5,991	5,991	5,991	8,986	5,991	5,991	5,991	5,991	5,991	8,986	77,703
FY2027	86	**RIF Teacher-BMS-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits	4,499	4,686	4,874	4,874	4,874	4,931	4,874	4,874	4,874	4,874	4,874	4,931	58,037
FY2027	87	**RIF Teacher-BMS-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	88	**RIF Teacher-BMS-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages	3,952	3,992	4,032	4,032	4,032	6,047	4,032	4,032	4,032	4,032	4,032	6,047	52,291

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	675,038	688,784	674,088	674,088	711,676	897,444	674,481	674,481	712,069	674,481	674,481	935,509	***8,666,623***
FY2026 Initial Required Submission					FY2029												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-										3 Pay Month						3 Pay Month	
* Enter each expenditure reduction as a positive amount.																	
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* 3 Lines Required For Each Position: wages, benefits, and separation																	
FY2027	89	**RIF Teacher-BMS-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits		1,983	2,057	2,131	2,131	2,131	2,169	2,131	2,131	2,131	2,131	2,131	2,169	25,422
FY2027	90	**RIF Teacher-BMS-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	91	**RIF Teacher-BMS-School Counselor**	03.010 Personal Services - Employee Salaries & Wages		6,016	6,077	6,137	6,137	6,137	9,205	6,137	6,137	6,137	6,137	6,137	9,205	79,597
FY2027	92	**RIF Teacher-BMS-School Counselor**	03.020 Employees' Retirement and Insurance Benefits		956	965	975	975	975	1,033	975	975	975	975	975	1,033	11,786
FY2027	93	**RIF Teacher-BMS-School Counselor Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	94	**RIF Teacher-BMS-Teacher-Math**	03.010 Personal Services - Employee Salaries & Wages		4,433	4,477	4,521	4,521	4,521	6,782	4,521	4,521	4,521	4,521	4,521	6,782	58,645
FY2027	95	**RIF Teacher-BMS-Teacher-Math**	03.020 Employees' Retirement and Insurance Benefits		4,259	4,444	4,629	4,629	4,629	4,668	4,629	4,629	4,629	4,629	4,629	4,668	55,069
FY2027	96	**RIF Teacher-BMS-Teacher-Math Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	97	**RIF Teacher-BMS-Teacher-Language Arts**	03.010 Personal Services - Employee Salaries & Wages		4,211	4,253	4,295	4,295	4,295	6,443	4,295	4,295	4,295	4,295	4,295	6,443	55,713
FY2027	98	**RIF Teacher-BMS-Teacher-Language Arts**	03.020 Employees' Retirement and Insurance Benefits		669	676	682	682	682	723	682	682	682	682	682	723	8,250
FY2027	99	**RIF Teacher-BMS-Teacher-Language Arts Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	100	**RIF Teacher-BMS-Teacher-Math/Science**	03.020 Employees' Retirement and Insurance Benefits		8,316	8,399	8,482	8,482	8,482	12,723	8,482	8,482	8,482	8,482	8,482	12,723	110,018
FY2027	101	**RIF Teacher-BMS-Teacher-Math/Science**	03.020 Employees' Retirement and Insurance Benefits		2,676	2,757	2,838	2,838	2,838	3,511	2,838	2,838	2,838	2,838	2,838	3,511	35,157
FY2027	102	**RIF Teacher-BMS-Teacher-Math/Science Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	103	**RIF Teacher-BMS-Math/Science-8th Grade**	03.010 Personal Services - Employee Salaries & Wages		8,316	8,399	8,482	8,482	8,482	12,723	8,482	8,482	8,482	8,482	8,482	12,723	110,018
FY2027	104	**RIF Teacher-BMS-Math/Science-8th Grade**	03.010 Personal Services - Employee Salaries & Wages		4,871	5,061	5,251	5,251	5,251	5,324	5,251	5,251	5,251	5,251	5,251	5,324	62,590
FY2027	105	**RIF Teacher-BMS-Math/Science-8th Grade Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	106	**RIF Teacher-BMS-Social Studies-Grade 7 Severance**	03.010 Personal Services - Employee Salaries & Wages		4,617	4,664	4,710	4,710	4,710	7,065	4,710	4,710	4,710	4,710	4,710	7,065	61,088
FY2027	107	**RIF Teacher-BMS-Social Studies-Grade 8**	03.020 Employees' Retirement and Insurance Benefits		4,289	4,474	4,658	4,658	4,658	4,699	4,658	4,658	4,658	4,658	4,658	4,699	55,428
FY2027	108	**RIF Teacher-BMS-Social Studies-Grade 9 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	109	**RIF Teacher-BEE-Instrumental Music**	03.010 Personal Services - Employee Salaries & Wages		5,282	5,335	5,388	5,388	5,388	8,082	5,388	5,388	5,388	5,388	5,388	8,082	69,884
FY2027	110	**RIF Teacher-BEE-Instrumental Music Severance**	03.020 Employees' Retirement and Insurance Benefits		839	848	856	856	856	907	856	856	856	856	856	907	10,348
FY2027	111	**RIF Teacher-BEE-Instrumental Music Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	112	**RIF Teacher-BEE-Spanish**	03.010 Personal Services - Employee Salaries & Wages		5,430	5,484	5,539	5,539	5,539	8,308	5,539	5,539	5,539	5,539	5,539	8,308	71,840
FY2027	113	**RIF Teacher-BEE-Spanish**	03.020 Employees' Retirement and Insurance Benefits		4,417	4,603	4,789	4,789	4,789	4,837	4,789	4,789	4,789	4,789	4,789	4,837	57,007
FY2027	114	**RIF Teacher-BEE-Spanish Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	115	**RIF Teacher-BEE-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages		6,501	6,566	6,631	6,631	6,631	9,947	6,631	6,631	6,631	6,631	6,631	9,947	86,012
FY2027	116	**RIF Teacher-BEE-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits		4,591	4,778	4,966	4,966	4,966	5,023	4,966	4,966	4,966	4,966	4,966	5,023	59,142

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	675,038	688,784	674,088	674,088	711,676	897,444	674,481	674,481	712,069	674,481	674,481	935,509	***8,666,623***
FY2026 Initial Required Submission					FY2029												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
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FY2027	117	**RIF Teacher-BEE-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	118	**RIF Teacher-BEE-Grade 5**	03.010 Personal Services - Employee Salaries & Wages		8,115	8,196	8,277	8,277	8,277	12,415	8,277	8,277	8,277	8,277	8,277	12,415	107,357
FY2027	119	**RIF Teacher-BEE-Grade 5**	03.020 Employees' Retirement and Insurance Benefits		4,838	5,028	5,218	5,218	5,218	5,289	5,218	5,218	5,218	5,218	5,218	5,289	62,187
FY2027	120	**RIF Teacher-BEE-Grade 5 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	121	**RIF Teacher-BEE-Math-Grade 5**	03.010 Personal Services - Employee Salaries & Wages		8,090	8,171	8,251	8,251	8,251	12,377	8,251	8,251	8,251	8,251	8,251	12,377	107,026
FY2027	122	**RIF Teacher-BEE-Math-Grade 5**	03.020 Employees' Retirement and Insurance Benefits		3,136	3,242	3,347	3,347	3,347	3,425	3,347	3,347	3,347	3,347	3,347	3,425	40,003
FY2027	123	**RIF Teacher-BEE-Math-Grade 5 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	124	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages		3,300	3,333	3,366	3,366	3,366	5,049	3,366	3,366	3,366	3,366	3,366	5,049	43,659
FY2027	125	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits		4,081	4,264	4,447	4,447	4,447	4,476	4,447	4,447	4,447	4,447	4,447	4,476	52,869
FY2027	126	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	127	**RIF Teacher-BEE-Grade 4**	03.010 Personal Services - Employee Salaries & Wages		5,726	5,783	5,840	5,840	5,840	8,760	5,840	5,840	5,840	5,840	5,840	8,760	75,749
FY2027	128	**RIF Teacher-BEE-Grade 4**	03.020 Employees' Retirement and Insurance Benefits		4,313	4,575	4,837	4,837	4,837	4,887	4,837	4,837	4,837	4,837	4,837	4,887	57,357
FY2027	129	**RIF Teacher-BEE-Grade 4 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	130	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages		4,433	4,477	4,521	4,521	4,521	6,782	4,521	4,521	4,521	4,521	4,521	6,782	58,645
FY2027	131	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits		704	711	718	718	718	761	718	718	718	718	718	761	8,684
FY2027	132	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	133	**RIF Teacher-BEE-Intervention Specialist**	03.010 Personal Services - Employee Salaries & Wages		4,617	4,664	4,710	4,710	4,710	7,065	4,710	4,710	4,710	4,710	4,710	7,065	61,088
FY2027	134	**RIF Teacher-BEE-Intervention Specialist**	03.020 Employees' Retirement and Insurance Benefits		2,088	2,163	2,238	2,238	2,238	2,283	2,238	2,238	2,238	2,238	2,238	2,283	26,725
FY2027	135	**RIF Teacher-BEE-Intervention Specialist Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	136	**RIF Teacher-BEE-Grade 3**	03.010 Personal Services - Employee Salaries & Wages		5,245	5,298	5,350	5,350	5,350	8,025	5,350	5,350	5,350	5,350	5,350	8,025	69,396
FY2027	137	**RIF Teacher-BEE-Grade 3**	03.020 Employees' Retirement and Insurance Benefits		2,180	2,256	2,331	2,331	2,331	2,377	2,331	2,331	2,331	2,331	2,331	2,377	27,839
FY2027	138	**RIF Teacher-BEE-Grade 3 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	139	**RIF Teacher Resignation effective 2-9-26**	03.010 Personal Services - Employee Salaries & Wages		5,726	5,840	5,840	5,840	5,840	8,760	5,840	5,840	5,840	5,840	5,840	8,760	75,807
FY2026	140	**RIF Teacher Resignation effective 2-9-26**	03.020 Employees' Retirement and Insurance Benefits		4,475	4,672	4,672	4,672	4,672	5,135	4,672	4,672	4,672	4,672	4,672	5,135	56,790
FY2026	141	**RIF Teacher Resignation effective 2-9-26**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	142	**RIF Teacher-DECKER-Preschool**	03.010 Personal Services - Employee Salaries & Wages		4,691	4,738	4,785	4,785	4,785	7,178	4,785	4,785	4,785	4,785	4,785	7,178	62,065
FY2027	143	**RIF Teacher-DECKER-Preschool**	03.020 Employees' Retirement and Insurance Benefits		2,100	2,175	2,250	2,250	2,250	2,296	2,250	2,250	2,250	2,250	2,250	2,296	26,870
FY2027	144	**RIF Teacher-DECKER-Preschool Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	145	**RIF Teacher-Resignation effective 12-5-25**	03.010 Personal Services - Employee Salaries & Wages		5,873	5,932	5,991	5,991	5,991	8,986	5,991	5,991	5,991	5,991	5,991	8,986	77,703

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	675,038	688,784	674,088	674,088	711,676	897,444	674,481	674,481	712,069	674,481	674,481	935,509	***8,666,623***
FY2026 Initial Required Submission					FY2029												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-										3 Pay Month						3 Pay Month	
* Enter each expenditure reduction as a positive amount.																	
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FY2026	**146**	**RIF Teacher-Resignation effective 12-5-26**	03.020 Employees' Retirement and Insurance Benefits		2,226	2,300	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,850	28,744
FY2026	**147**	**RIF Teacher-Resignation effective 12-5-27 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**148**	**RIF Resident Educator Mentor Yr 2**	03.010 Personal Services - Employee Salaries & Wages		7,979	8,059	8,138	8,138	8,138	12,208	8,138	8,138	8,138	8,138	8,138	12,208	105,559
FY2027	**149**	**RIF Resident Educator Mentor Yr 2**	03.020 Employees' Retirement and Insurance Benefits		2,594	2,673	2,753	2,753	2,753	2,823	2,753	2,753	2,753	2,753	2,753	2,823	32,934
FY2027	**150**	**RIF Resident Educator Mentor Yr 2 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**151**	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,072	2,093	2,114	2,114	2,114	3,170	2,114	2,114	2,114	2,114	2,114	3,170	27,415
FY2027	**152**	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		329	332	336	336	336	504	336	336	336	336	336	504	4,355
FY2027	**153**	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**154**	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,072	2,093	2,114	2,114	2,114	3,170	2,114	2,114	2,114	2,114	2,114	3,170	27,415
FY2027	**155**	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		329	332	336	336	336	504	336	336	336	336	336	504	4,355
FY2027	**156**	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**157**	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,913	1,932	1,951	1,951	1,951	2,927	1,951	1,951	1,951	1,951	1,951	2,927	25,306
FY2027	**158**	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		304	307	310	310	310	465	310	310	310	310	310	465	4,020
FY2027	**159**	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**160**	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,120	2,141	2,163	2,163	2,163	3,244	2,163	2,163	2,163	2,163	2,163	3,244	28,051
FY2027	**161**	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		1,645	1,714	1,782	1,782	1,782	2,673	1,782	1,782	1,782	1,782	1,782	2,673	22,960
FY2027	**162**	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**163**	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,496	1,511	1,526	1,526	1,526	2,288	1,526	1,526	1,526	1,526	1,526	2,288	19,788
FY2027	**164**	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		238	240	242	242	242	364	242	242	242	242	242	364	3,144
FY2027	**165**	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**166**	**RIF HD SEC IV/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		3,077	3,107	3,138	3,138	3,138	4,707	3,138	3,138	3,138	3,138	3,138	4,707	40,703
FY2027	**167**	**RIF HD SEC IV/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		2,167	2,257	2,347	2,347	2,347	3,521	2,347	2,347	2,347	2,347	2,347	3,521	30,245
FY2027	**168**	**RIF HD SEC IV/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**169**	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,905	1,924	1,943	1,943	1,943	2,915	1,943	1,943	1,943	1,943	1,943	2,915	25,206
FY2027	**170**	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		303	306	309	309	309	463	309	309	309	309	309	463	4,004
FY2027	**171**	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**172**	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,064	2,085	2,105	2,105	2,105	3,158	2,105	2,105	2,105	2,105	2,105	3,158	27,307
FY2027	**173**	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		328	331	334	334	334	502	334	334	334	334	334	502	4,338
FY2027	**174**	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	675,038	688,784	674,088	674,088	711,676	897,444	674,481	674,481	712,069	674,481	674,481	935,509	***8,666,623***
FY2026 Initial Required Submission					FY2029												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-										3 Pay Month						3 Pay Month	
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FY2027	175	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,064	2,085	2,105	2,105	2,105	3,158	2,105	2,105	2,105	2,105	2,105	3,158	27,307
FY2027	176	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		3,759	3,933	4,107	4,107	4,107	6,161	4,107	4,107	4,107	4,107	4,107	6,161	52,873
FY2027	177	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	178	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,064	2,085	2,105	2,105	2,105	3,158	2,105	2,105	2,105	2,105	2,105	3,158	27,307
FY2027	179	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		328	331	334	334	334	502	334	334	334	334	334	502	4,338
FY2027	180	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	181	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		814	822	831	831	831	1,246	831	831	831	831	831	1,246	10,773
FY2027	182	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		129	131	132	132	132	198	132	132	132	132	132	198	1,712
FY2027	183	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	184	**RIF Secy IV-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,976	3,006	3,036	3,036	3,036	4,553	3,036	3,036	3,036	3,036	3,036	4,553	39,374
FY2027	185	**RIF Secy IV-BEW**	03.020 Employees' Retirement and Insurance Benefits		3,905	4,081	4,257	4,257	4,257	6,385	4,257	4,257	4,257	4,257	4,257	6,385	54,810
FY2027	186	**RIF Secy IV-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	187	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,072	2,093	2,114	2,114	2,114	3,170	2,114	2,114	2,114	2,114	2,114	3,170	27,415
FY2027	188	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		329	332	336	336	336	504	336	336	336	336	336	504	4,355
FY2027	189	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	190	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,072	2,093	2,114	2,114	2,114	3,170	2,114	2,114	2,114	2,114	2,114	3,170	27,415
FY2027	191	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		329	332	336	336	336	504	336	336	336	336	336	504	4,355
FY2027	192	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	193	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,083	2,104	2,125	2,125	2,125	3,188	2,125	2,125	2,125	2,125	2,125	3,188	27,564
FY2027	194	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		3,763	3,937	4,111	4,111	4,111	6,167	4,111	4,111	4,111	4,111	4,111	6,167	52,926
FY2027	195	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	196	**RIF Office Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,814	1,832	1,850	1,850	1,850	2,775	1,850	1,850	1,850	1,850	1,850	2,775	23,995
FY2027	197	**RIF Office Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		3,723	3,897	4,071	4,071	4,071	6,107	4,071	4,071	4,071	4,071	4,071	6,107	52,401
FY2027	198	**RIF Office Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	199	**RIF TA FLT/BPS-BEW**	03.010 Personal Services - Employee Salaries & Wages		1,985	2,004	2,024	2,024	2,024	3,036	2,024	2,024	2,024	2,024	2,024	3,036	26,257
FY2027	200	**RIF TA FLT/BPS-BEW**	03.020 Employees' Retirement and Insurance Benefits		315	318	322	322	322	482	322	322	322	322	322	482	4,171
FY2027	201	**RIF TA FLT/BPS-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	202	**RIF Teacher Aide-BEW**	03.010 Personal Services - Employee Salaries & Wages		2,060	2,081	2,101	2,101	2,101	3,152	2,101	2,101	2,101	2,101	2,101	3,152	27,253
FY2027	203	**RIF Teacher Aide-BEW**	03.020 Employees' Retirement and Insurance Benefits		327	331	334	334	334	501	334	334	334	334	334	501	4,330
FY2027	204	**RIF Teacher Aide-BEW Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	675,038	688,784	674,088	674,088	711,676	897,444	674,481	674,481	712,069	674,481	674,481	935,509	***8,666,623***
FY2026 Initial Required Submission					FY2029												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
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FY2027	**205**	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages		2,072	2,093	2,114	2,114	2,114	3,170	2,114	2,114	2,114	2,114	2,114	3,170	27,415
FY2027	**206**	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits		329	332	336	336	336	504	336	336	336	336	336	504	4,355
FY2027	**207**	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**208**	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages		2,083	2,104	2,125	2,125	2,125	3,188	2,125	2,125	2,125	2,125	2,125	3,188	27,564
FY2027	**209**	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits		3,763	3,938	4,112	4,112	4,112	6,169	4,112	4,112	4,112	4,112	4,112	6,169	52,938
FY2027	**210**	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**211**	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages		2,107	2,128	2,149	2,149	2,149	3,224	2,149	2,149	2,149	2,149	2,149	3,224	27,875
FY2027	**212**	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits		335	338	341	341	341	512	341	341	341	341	341	512	4,429
FY2027	**213**	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**214**	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages		2,088	2,108	2,129	2,129	2,129	3,194	2,129	2,129	2,129	2,129	2,129	3,194	27,618
FY2027	**215**	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits		3,762	3,936	4,111	4,111	4,111	6,166	4,111	4,111	4,111	4,111	4,111	6,166	52,916
FY2027	**216**	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**217**	**RIF Secy IV-BMS**	03.010 Personal Services - Employee Salaries & Wages		3,071	3,102	3,133	3,133	3,133	4,699	3,133	3,133	3,133	3,133	3,133	4,699	40,631
FY2027	**218**	**RIF Secy IV-BMS**	03.020 Employees' Retirement and Insurance Benefits		488	493	498	498	498	746	498	498	498	498	498	746	6,455
FY2027	**219**	**RIF Secy IV-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**220**	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages		2,064	2,085	2,105	2,105	2,105	3,158	2,105	2,105	2,105	2,105	2,105	3,158	27,307
FY2027	**221**	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits		1,635	1,703	1,772	1,772	1,772	2,657	1,772	1,772	1,772	1,772	1,772	2,657	22,826
FY2027	**222**	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**223**	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages		2,072	2,093	2,114	2,114	2,114	3,170	2,114	2,114	2,114	2,114	2,114	3,170	27,415
FY2027	**224**	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits		329	332	336	336	336	504	336	336	336	336	336	504	4,355
FY2027	**225**	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**226**	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages		2,083	2,104	2,125	2,125	2,125	3,188	2,125	2,125	2,125	2,125	2,125	3,188	27,564
FY2027	**227**	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits		331	334	338	338	338	506	338	338	338	338	338	506	4,379
FY2027	**228**	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**229**	**RIF Teacher Aide-BEE**	03.010 Personal Services - Employee Salaries & Wages		2,088	2,108	2,129	2,129	2,129	3,194	2,129	2,129	2,129	2,129	2,129	3,194	27,618
FY2027	**230**	**RIF Teacher Aide-BEE**	03.020 Employees' Retirement and Insurance Benefits		1,639	1,707	1,776	1,776	1,776	2,663	1,776	1,776	1,776	1,776	1,776	2,663	22,879
FY2027	**231**	**RIF Teacher Aide-BEE Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**232**	**RIF Teacher Aide-BMS**	03.010 Personal Services - Employee Salaries & Wages		2,083	2,104	2,125	2,125	2,125	3,188	2,125	2,125	2,125	2,125	2,125	3,188	27,564
FY2027	**233**	**RIF Teacher Aide-BMS**	03.020 Employees' Retirement and Insurance Benefits		331	334	338	338	338	506	338	338	338	338	338	506	4,379
FY2027	**234**	**RIF Teacher Aide-BMS Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	675,038	688,784	674,088	674,088	711,676	897,444	674,481	674,481	712,069	674,481	674,481	935,509	***8,666,623***
FY2026 Initial Required Submission					FY2029												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-										3 Pay Month						3 Pay Month	
* 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																	
FY2027	**235**	**RIF Teacher Aide-FLOAT**	03.010 Personal Services - Employee Salaries & Wages		2,107	2,128	2,149	2,149	2,149	3,224	2,149	2,149	2,149	2,149	2,149	3,224	27,875
FY2027	**236**	**RIF Teacher Aide-FLOAT**	03.020 Employees' Retirement and Insurance Benefits		3,765	3,940	4,114	4,114	4,114	6,171	4,114	4,114	4,114	4,114	4,114	6,171	52,963
FY2027	**237**	**RIF Teacher Aide-FLOAT Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**238**	**RIF Custodian II**	03.010 Personal Services - Employee Salaries & Wages		1,863	1,882	1,900	1,900	1,900	2,851	1,900	1,900	1,900	1,900	1,900	2,851	24,649
FY2027	**239**	**RIF Custodian II**	03.020 Employees' Retirement and Insurance Benefits		296	299	302	302	302	453	302	302	302	302	302	453	3,916
FY2027	**240**	**RIF Custodian II-Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**241**	**RIF Instructional Coach**	03.010 Personal Services - Employee Salaries & Wages		8,200	8,282	8,364	8,364	8,364	12,547	8,364	8,364	8,364	8,364	8,364	12,547	108,492
FY2027	**242**	**RIF Instructional Coach**	03.020 Employees' Retirement and Insurance Benefits		4,557	4,732	4,908	4,908	4,908	5,915	4,908	4,908	4,908	4,908	4,908	5,915	60,383
FY2027	**243**	**RIF Instructional Coach Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**244**	**RIF Admin Bump to Teacher Savings**	03.010 Personal Services - Employee Salaries & Wages		1,677	1,694	1,711	1,711	1,711	2,567	1,711	1,711	1,711	1,711	1,711	2,567	22,193
FY2027	**245**	**RIF Admin Bump to Teacher Savings**	03.020 Employees' Retirement and Insurance Benefits		267	269	272	272	272	408	272	272	272	272	272	408	3,526
FY2027	**246**	**RIF Admin Bump to Teacher Savings Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**247**	**RIF LT Sub for Teaching Position Admin is bumping into.**	03.010 Personal Services - Employee Salaries & Wages		3,505	3,540	3,575	3,575	3,575	5,363	3,575	3,575	3,575	3,575	3,575	5,363	46,375
FY2027	**248**	**RIF LT Sub for Teaching Position Admin is bumping into.**	03.020 Employees' Retirement and Insurance Benefits		557	562	568	568	568	852	568	568	568	568	568	852	7,367
FY2027	**249**	**RIF LT Sub for Teaching Position Admin is bumping into. Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**250**	**RIF Administrator**	03.010 Personal Services - Employee Salaries & Wages		8,997	9,087	9,177	9,177	9,177	13,766	9,177	9,177	9,177	9,177	9,177	13,766	119,033
FY2027	**251**	**RIF Administrator**	03.020 Employees' Retirement and Insurance Benefits		1,429	1,444	1,458	1,458	1,458	2,187	1,458	1,458	1,458	1,458	1,458	2,187	18,910
FY2027	**252**	**RIF Administrator Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**253**	**RIF Administrator**	03.010 Personal Services - Employee Salaries & Wages		1,388	1,402	1,416	1,416	1,416	2,123	1,416	1,416	1,416	1,416	1,416	2,123	18,361
FY2027	**254**	**RIF Administrator**	03.020 Employees' Retirement and Insurance Benefits		220	223	225	225	225	337	225	225	225	225	225	337	2,917
FY2027	**255**	**RIF Administrator Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**256**	**RIF Administrator Bumping to a Non Administrative Certified Position**	03.010 Personal Services - Employee Salaries & Wages		2,012	2,032	2,052	2,052	2,052	3,078	2,052	2,052	2,052	2,052	2,052	3,078	26,615
FY2027	**257**	**RIF Administrator Bumping to a Non Administrative Certified Position**	03.020 Employees' Retirement and Insurance Benefits		320	323	326	326	326	489	326	326	326	326	326	489	4,228
FY2027	**258**	**RIF Administrator Bumping to a Non Administrative Certified Position Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**259**	**a**	03.010 Personal Services - Employee Salaries & Wages		755	763	770	770	770	1,156	770	770	770	770	770	1,156	9,992
FY2027	**260**	**RIF Administrator moving to a lower paid Administrative Position.**	03.020 Employees' Retirement and Insurance Benefits		120	121	122	122	122	1	122	122	122	122	122	1	1,221

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				Check Totals:	675,038	688,784	674,088	674,088	711,676	897,444	674,481	674,481	712,069	674,481	674,481	935,509	**8,666,623**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-										3 Pay Month						3 Pay Month	
* 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																	
FY2027	261	**RIF Administrator moving to a lower paid Administrative Position. Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	262	**Retirement HS Asst. Principal not being replaced.**	03.010 Personal Services - Employee Salaries & Wages		9,317	9,410	9,503	9,503	9,503	14,254	9,503	9,503	9,503	9,503	9,503	14,254	123,258
FY2027	263	**Retirement HS Asst. Principal not being replaced.**	03.020 Employees' Retirement and Insurance Benefits		5,046	5,239	5,432	5,432	5,432	6,187	5,432	5,432	5,432	5,432	5,432	6,187	66,111
FY2027	264	**Retirement HS Asst. Principal not being replaced. Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	265	**Retirement Bus Driver-not being replaced**	03.010 Personal Services - Employee Salaries & Wages		2,515	2,540	2,566	2,566	2,566	3,848	2,566	2,566	2,566	2,566	2,566	3,848	33,277
FY2027	266	**Retirement Bus Driver-not being replaced**	03.020 Employees' Retirement and Insurance Benefits		400	404	408	408	408	611	408	408	408	408	408	611	5,287
FY2027	267	**Retirement Bus Driver-not being replaced Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	268	**RIF Bus Driver-Bumping to Bus Aide**	03.010 Personal Services - Employee Salaries & Wages		598	604	610	610	610	914	610	610	610	610	610	914	7,907
FY2027	269	**RIF Bus Driver-Bumping to Bus Aide**	03.020 Employees' Retirement and Insurance Benefits		95	96	97	97	97	145	97	97	97	97	97	145	1,256
FY2027	270	**RIF Bus Driver-Bumping to Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	271	**RIF Bus Aide**	03.010 Personal Services - Employee Salaries & Wages		2,049	2,070	2,090	2,090	2,090	3,135	2,090	2,090	2,090	2,090	2,090	3,135	27,111
FY2026	272	**RIF Bus Aide**	03.020 Employees' Retirement and Insurance Benefits		326	329	332	332	332	498	332	332	332	332	332	498	4,307
FY2026	273	**RIF Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	274	**RIF Bus Aide**	03.010 Personal Services - Employee Salaries & Wages		2,099	2,120	2,141	2,141	2,141	3,212	2,141	2,141	2,141	2,141	2,141	3,212	27,772
FY2026	275	**RIF Bus Aide**	03.020 Employees' Retirement and Insurance Benefits		1,637	1,705	1,774	1,774	1,774	1,944	1,774	1,774	1,774	1,774	1,774	1,944	21,419
FY2026	276	**RIF Bus Aide Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	277	**RIF Custodian II**	03.010 Personal Services - Employee Salaries & Wages		2,062	2,083	2,104	2,104	2,104	3,155	2,104	2,104	2,104	2,104	2,104	3,155	27,284
FY2027	278	**RIF Custodian II**	03.020 Employees' Retirement and Insurance Benefits		328	331	334	334	334	501	334	334	334	334	334	501	4,335
FY2027	279	**RIF Custodian II Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	280	**Purchased Service Reductions beginning in FY27**	03.030 Purchased Services		46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	46,045	552,537
FY2026	281	**Resignation Cust II not replaced effective 2-6-26**	03.010 Personal Services - Employee Salaries & Wages		2,557	2,583	2,608	2,608	2,608	3,912	2,608	2,608	2,608	2,608	2,608	3,912	33,829
FY2026	282	**Resignation Cust II not replaced effective 2-6-26**	03.020 Employees' Retirement and Insurance Benefits		406	410	414	414	414	548	414	414	414	414	414	548	5,227
FY2026	283	**Resignation Cust II not replaced effective 2-6-26 Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
		ADDITIONAL REDUCTIONS IDENTIFIED IN MARCH 2026															0
FY2027	284	**Reduce Overtime by 50%**	03.010 Personal Services - Employee Salaries & Wages		4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,587	55,000
FY2027	285	**Reduce Overtime by 50%**	03.020 Employees' Retirement and Insurance Benefits		708	708	708	708	708	708	708	708	708	708	708	709	8,497

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKB				*Check Totals:*	*675,038*	*688,784*	*674,088*	*674,088*	*711,676*	*897,444*	*674,481*	*674,481*	*712,069*	*674,481*	*674,481*	*935,509*	***8,666,623***
FY2026 Initial Required Submission					**FY2029**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
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									3 Pay Month						3 Pay Month	
FY2027	**286**	**Reduce Summer Help by 50%**	03.010 Personal Services - Employee Salaries & Wages	20,000	20,000											40,000
FY2027	**287**	**Reduce Summer Help by 50%**	03.020 Employees' Retirement and Insurance Benefits	3,090	3,090											6,180
FY2027	**288**	**Reduce Supplementals**	03.010 Personal Services - Employee Salaries & Wages					32,558				32,558			32,556	97,672
FY2027	**289**	**Reduce Supplementals**	03.020 Employees' Retirement and Insurance Benefits					5,030				5,030			5,030	15,090
FY2027	**290**	**Civic Plus Contract Cut**	03.030 Purchased Services	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,053	12,680
FY2027	**291**	**Reduction in Textbooks**	03.040 Supplies	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,592	163,126
FY2027	**292**	**Reduction in Capital Exp**	03.050 Capital Outlay	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,337	100,000
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		Total Proposed Expenditure		**675,038**	**688,784**	**674,088**	**674,088**	**711,676**	**897,444**	**674,481**	**674,481**	**712,069**	**674,481**	**674,481**	**935,509**	**8,666,623**

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

		Check Totals:	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	***0***
			FY2028												
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
	FUTURE PLAN ITEMS NOT INCLUDED IN THE FYF UPDATE -Since forecast assumptions may change, **FUTURE PLAN ITEMS THAT THE BOARD WILL NOT ENACT IN THIS CURRENT FISCAL YEAR**, should be entered in this tab. * Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts. * Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.														
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	Total Proposed Changes:		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

		Check Totals:	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	***0***
			FY2029												
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
	FUTURE PLAN ITEMS NOT INCLUDED IN THE FYF UPDATE -Since forecast assumptions may change, **FUTURE PLAN ITEMS THAT THE BOARD WILL NOT ENACT IN THIS CURRENT FISCAL YEAR**, should be entered in this tab. * Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts. * Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.														
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	Total Proposed Changes:		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

	Forecast With Updated Assumptions				FORECAST REFLECTING PLAN TO BE SUBMITTED TO EMIS AFTER PLAN IS APPROVED BY DEW								FORECAST REFLECTING YR3 PLAN ITEMS			
					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	
Forecast Line	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2028**	**FY2029**	**FY2028**	**FY2029**
01.010 General Property Tax (Real Estate)	15,561,613	15,692,417	15,843,131	15,898,974	0	0	0	0	15,561,613	15,692,417	15,843,131	15,898,974	0	0	15,843,131	15,898,974
01.020 Tangible Personal Property Tax	1,454,663	1,518,285	1,539,031	1,558,347	0	0	0	0	1,454,663	1,518,285	1,539,031	1,558,347	0	0	1,539,031	1,558,347
01.030 Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.035 Unrestricted State Grants-in-Aid	27,058,485	26,202,986	26,197,679	26,178,976	0	0	0	0	27,058,485	26,202,986	26,197,679	26,178,976	0	0	26,197,679	26,178,976
01.040 Restricted State Grants-in-Aid	3,034,661	2,889,782	2,873,976	2,876,485	0	0	0	0	3,034,661	2,889,782	2,873,976	2,876,485	0	0	2,873,976	2,876,485
01.050 State Reimbursement for Property Tax Credits	2,168,801	2,186,259	2,209,559	2,216,010	0	0	0	0	2,168,801	2,186,259	2,209,559	2,216,010	0	0	2,209,559	2,216,010
01.060 All Other Revenues	2,530,303	2,282,994	2,115,916	2,005,239	0	0	0	0	2,530,303	2,282,994	2,115,916	2,005,239	0	0	2,115,916	2,005,239
01.070 Total Revenues	**51,808,526**	**50,772,723**	**50,779,292**	**50,734,031**	**0**	**0**	**0**	**0**	**51,808,526**	**50,772,723**	**50,779,292**	**50,734,031**	**0**	**0**	**50,779,292**	**50,734,031**
Other Financing Sources																
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.020 State Emergency Loans and Advancements (Approved)																
02.040 Operating Transfers-In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.050 Advances-In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.060 All Other Financing Sources	26,207	26,207	26,207	26,207	0	0	0	0	26,207	26,207	26,207	26,207	0	0	26,207	26,207
02.070 Total Other Financing Sources	**26,207**	**26,207**	**26,207**	**26,207**	**0**	**0**	**0**	**0**	**26,207**	**26,207**	**26,207**	**26,207**	**0**	**0**	**26,207**	**26,207**
02.080 Total Revenues and Other Financing Sources	**51,834,733**	**50,798,930**	**50,805,499**	**50,760,238**	**0**	**0**	**0**	**0**	**51,834,733**	**50,798,930**	**50,805,499**	**50,760,238**	**0**	**0**	**50,805,499**	**50,760,238**
Expenditures																
03.010 Personal Services	32,539,377	33,951,776	34,700,496	35,327,867	(91,402)	(4,195,841)	(5,251,386)	(5,169,718)	32,447,975	29,755,935	29,449,110	30,158,149	0	0	29,449,110	30,158,149
03.020 Employees' Retirement/Insurance Benefits	16,077,568	16,774,436	17,971,812	19,253,331	(39,447)	(2,107,270)	(2,519,086)	(2,668,562)	16,038,121	14,667,166	15,452,726	16,584,769	0	0	15,452,726	16,584,769
03.030 Purchased Services	10,062,315	10,289,724	10,522,271	10,760,075	0	(564,664)	(564,938)	(565,217)	10,062,315	9,725,060	9,957,333	10,194,858	0	0	9,957,333	10,194,858
03.040 Supplies and Materials	1,190,902	1,217,818	1,245,339	1,273,485	0	(156,000)	(159,526)	(163,126)	1,190,902	1,061,818	1,085,813	1,110,359	0	0	1,085,813	1,110,359
03.050 Capital Outlay	654,686	217,686	217,686	217,686	0	(100,000)	(100,000)	(100,000)	654,686	117,686	117,686	117,686	0	0	117,686	117,686
03.060 Intergovernmental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service:																
04.010 Principal-All (Historical Only)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.020 Principal-Notes	514,556	526,185	538,076	550,237	0	0	0	0	514,556	526,185	538,076	550,237	0	0	538,076	550,237
04.030 Principal-State Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.040 Principal-State Advancements Repayment																
04.050 Principal-HB 264 Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.055 Principal-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.060 Interest and Fiscal Charges	62,291	63,698	65,138	66,610	0	0	0	0	62,291	63,698	65,138	66,610	0	0	65,138	66,610
04.300 Other Objects	762,145	779,378	797,000	815,022	0	0	0	0	762,145	779,378	797,000	815,022	0	0	797,000	815,022
04.500 Total Expenditures	**61,863,840**	**63,820,701**	**66,057,818**	**68,264,313**	**(130,849)**	**(7,123,775)**	**(8,594,936)**	**(8,666,623)**	**61,732,991**	**56,696,926**	**57,462,882**	**59,597,690**	**0**	**0**	**57,462,882**	**59,597,690**
Other Financing Uses																
05.010 Operating Transfers-Out	925,000	125,000	125,000	125,000	0	0	0	0	925,000	125,000	125,000	125,000	0	0	125,000	125,000
05.020 Advances-Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05.030 All Other Financing Uses	47,795	47,795	47,795	47,795	0	0	0	0	47,795	47,795	47,795	47,795	0	0	47,795	47,795
05.040 Total Other Financing Uses	972,795	172,795	172,795	172,795	0	0	0	0	972,795	172,795	172,795	172,795	0	0	172,795	172,795
05.050 Total Expenditures and Other Financing Uses	**62,836,635**	**63,993,496**	**66,230,613**	**68,437,108**	**(130,849)**	**(7,123,775)**	**(8,594,936)**	**(8,666,623)**	**62,705,786**	**56,869,721**	**57,635,677**	**59,770,485**	**0**	**0**	**57,635,677**	**59,770,485**
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(11,001,902)**	**(13,194,566)**	**(15,425,114)**	**(17,676,870)**	**130,849**	**7,123,775**	**8,594,936**	**8,666,623**	**(10,871,053)**	**(6,070,791)**	**(6,830,178)**	**(9,010,247)**	**0**	**0**	**(6,830,178)**	**(9,010,247)**
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	**13,278,194**	**2,276,292**	**(10,918,274)**	**(26,343,388)**					**13,278,194**	**2,407,141**	**(3,663,650)**	**(10,493,828)**			**(3,663,650)**	**(10,493,828)**
07.020 Cash Balance @ June 30	**2,276,292**	**(10,918,274)**	**(26,343,388)**	**(44,020,258)**					**2,407,141**	**(3,663,650)**	**(10,493,828)**	**(19,504,075)**			**(10,493,828)**	**(19,504,075)**
08.010 Estimated Encumbrances @ June 30	1,500,000	1,500,000	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000	1,500,000	1,500,000	0	0	1,500,000	1,500,000
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 Certification of Appropriations	**776,292**	**(12,418,274)**	**(27,843,388)**	**(45,520,258)**					**907,141**	**(5,163,650)**	**(11,993,828)**	**(21,004,075)**			**(11,993,828)**	**(21,004,075)**
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11.300 Cumulative Balance of Replacement/Renewal Levies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Barberton City (Summit)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

Forecast Line	Forecast With Updated Assumptions				FORECAST REFLECTING PLAN TO BE SUBMITTED TO EMIS AFTER PLAN IS APPROVED BY DEW								FORECAST REFLECTING YR3 PLAN ITEMS			
					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	FY2026	FY2027	FY2028	FY2029	FY2026	FY2027	FY2028	FY2029	FY2028	FY2029	FY2028	FY2029
12.010 Fund Balance @ June 30 for Certification of Contracts, Salaries, Other	**776,292**	**(12,418,274)**	**(27,843,388)**	**(45,520,258)**					**907,141**	**(5,163,650)**	**(11,993,828)**	**(21,004,075)**			**(11,993,828)**	**(21,004,075)**
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	2,994,578	6,001,447	6,026,029	0	0	0	0	0	2,994,578	6,001,447	6,026,029	0	0	6,001,447	6,026,029
13.030 Cumulative Balance of New Levies	0	2,994,578	8,996,025	15,022,054	0	0	0	0	0	2,994,578	8,996,025	15,022,054	0	0	8,996,025	15,022,054
15.010 Unreserved Fund Balance June 30	**776,292**	**(9,423,696)**	**(18,847,363)**	**(30,498,204)**					**907,141**	**(2,169,072)**	**(2,997,803)**	**(5,982,021)**			**(2,997,803)**	**(5,982,021)**

Impact of Changes:

Revenue Enhancements:	**0**	**0**	**0**	**0**	**Deficits Eliminated?**				**0**	**0**	**Deficits Eliminated?**	
Renewals/New Levies/State Advances:	**0**	**0**	**0**	**0**	**YES**	**NO**	**NO**	**NO**	**0**	**0**	**NO**	**NO**
Expense Reductions:	**130,849**	**7,123,775**	**8,594,936**	**8,666,623**	**(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 Elimi**	
Net State Advancements Rev/Repaymt	-	-	-	-	**(Line 6.010)**		**(Line 6.010+Renewals)**		-	-	**(Line 6.010+Renewals)**	
Annual:	**130,849**	**7,123,775**	**8,594,936**	**8,666,623**	(10,871,053)	(6,070,791)	(6,830,178)	(9,010,247)	**0**	**0**	(6,830,178)	(9,010,247)
Cumulative:	**130,849**	**7,254,624**	**15,849,560**	**24,516,183**	**NO**	**NO**	**NO**	**NO**	**0**	**0**	**NO**	**NO**