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:**	**WATCH FINANCIAL RECOVERY 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"**	WATCH FINANCIAL RECOVERY PLAN - Due Date pending
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".**	WATCH FINANCIAL RECOVERY PLAN - Due Date Pending
	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)

WATCH FINANCIAL RECOVERY 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

Barberton City (Summit)

WATCH FINANCIAL RECOVERY 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**
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)

WATCH FINANCIAL RECOVERY PLAN WORKBOOK										
			Check Totals:	0	0	0	0		
FY2026 Initial Required Submission				FY2026	FY2027	FY2028	FY2029	IMPLEMENTED? (Yes/No)	COMMENTS
Implement Year	Item	**Description** (unexpected change in funding, etc.)	Forecast Line	Actual Savings	Actual Savings	Actual Savings	Actual Savings		
		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)

WATCH FINANCIAL RECOVERY 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)

WATCH FINANCIAL RECOVERY 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)

WATCH FINANCIAL RECOVERY PLAN WORKBOO

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)

WATCH FINANCIAL RECOVERY PLAN WORKBOO

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)

WATCH FINANCIAL RECOVERY PLAN WORKBOOK

FY2026 Initial Required Submission

			Check Totals:	862,492	(3,221,866)	(2,285,798)	(839,130)	(5,901,664)
				FY2026	FY2027	FY2028	FY2029	FY2030
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**		**Annual Adjustment**	**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.**							
	Included in Written Plan BOE Approved 2/19/2026:							
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	
	Fiscal Caution FRP CIA's Approved by BOE 3/25/2026:							
	None.							
	Fiscal Watch FRP CIA's Identified after 3/25/2026:							
	None.							
	Fiscal Watch FRP CIA's to Reconcile FY26 ACTUALS at 6/30/26:							
20	**Reconcile FY26 Actuals at FYE**	01.010 General Property Tax (Real Estate)		(116,573)				

Barberton City (Summit)

WATCH FINANCIAL RECOVERY PLAN WORKBOOK

FY2026 Initial Required Submission

			Check Totals:	862,492	(3,221,866)	(2,285,798)	(839,130)	(5,901,664)
				FY2026	FY2027	FY2028	FY2029	FY2030
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**		**Annual Adjustment**	**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.**							
21	**Reconcile FY26 Actuals at FYE**	01.020 Tangible Personal Property Tax		88,674				
22	**Reconcile FY26 Actuals at FYE**	01.035 Unrestricted State Grants-in-Aid		367,806				
23	**Reconcile FY26 Actuals at FYE**	01.040 Restricted State Grants-in-Aid		(52,771)				
24	**Reconcile FY26 Actuals at FYE**	01.050 State Reimbursement for Property Tax Credits		3,629				
25	**Reconcile FY26 Actuals at FYE**	01.060 All Other Revenues		154,898				
26	**Reconcile FY26 Actuals at FYE**	02.060 All Other Financing Sources		9,653				
27	**Reconcile FY26 Actuals at FYE**	03.010 Personal Services - Employee Salaries & Wages		207,716				
28	**Reconcile FY26 Actuals at FYE**	03.020 Employees' Retirement and Insurance Benefits		969,918				
29	**Reconcile FY26 Actuals at FYE**	03.030 Purchased Services		(89,633)				
30	**Reconcile FY26 Actuals at FYE**	03.040 Supplies		130,629				
31	**Reconcile FY26 Actuals at FYE**	03.050 Capital Outlay		201,412				
32	**Reconcile FY26 Actuals at FYE**	04.020 Principal-Notes		(403)				
33	**Reconcile FY26 Actuals at FYE**	04.060 Interest and Fiscal Charges		2,587				
34	**Reconcile FY26 Actuals at FYE**	04.300 Other Objects		259,174				
35	**Reconcile FY26 Actuals at FYE**	05.010 Operating Transfers-Out		302,061				
36	**Reconcile FY26 Actuals at FYE**	05.020 Advances-Out		(297,795)				
37	**Reconcile FY26 Actuals at FYE**	05.030 All Other Financing Uses		23,844				
38	**Reconcile FY26 Actuals at FYE**	08.010 Estimated Encumbrances June 30		679,633				
				0				
	Fiscal Watch FRP CIA's to Reconcile FY27-FY30 to August 2026 Required Forecast:							
39	**Adjustments to Bring FY27-30 in line with updated forecast**	01.010 General Property Tax (Real Estate)			(247,338)	(260,798)	(262,975)	12,833,871
40	**Adjustments to Bring FY27-30 in line with updated forecast**	01.020 Tangible Personal Property Tax			210,941	196,030	195,766	1,581,264
41	**Adjustments to Bring FY27-30 in line with updated forecast**	01.035 Unrestricted State Grants-in-Aid			799,662	395,946	397,485	26,559,459
42	**Adjustments to Bring FY27-30 in line with updated forecast**	01.040 Restricted State Grants-in-Aid			115,587	70,834	60,625	2,926,955
43	**Adjustments to Bring FY27-30 in line with updated forecast**	01.050 State Reimbursement for Property Tax Credits			14,703	19,147	18,894	1,802,436
44	**Adjustments to Bring FY27-30 in line with updated forecast**	01.060 All Other Revenues			(122,886)	(60,017)	20,436	1,694,553
45	**Estimate for Interest Income Reduced 60% per year.**	01.060 All Other Revenues			(203,451)	(284,831)	(317,384)	0
46	**Adjustments to Bring FY27-30 in line with updated forecast**	02.050 Advances-In			297,795	297,795	297,795	297,795
47	**Adjustments to Bring FY27-30 in line with updated forecast**	02.060 All Other Financing Sources			9,653	9,653	9,653	35,860
48	**Add FY30 Estimate as Generated by Financial Forecast Model**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	(30,704,497)
49	**Adjust Estimated increase from 10% to 8.2% and add FY30 Estimate**	03.020 Employees' Retirement and Insurance Benefits			169,884	0	0	(17,795,350)
50	**Add Inflationary Adjustment of 2.26% Annually**	03.030 Purchased Services			(229,434)	(234,618)	(239,921)	(10,644,775)
51	**Add Inflationary Adjustment of 2.26% Annually**	03.040 Supplies			0	(1)	(1)	(1,135,449)
52	**Add FY30 Estimate**	03.050 Capital Outlay			0	0	0	(117,686)
53	**Correction to match Amortization Schedule**	04.020 Principal-Notes			28,390	57,374	303,196	0
54	**Correction to match Amortization Schedule**	04.060 Interest and Fiscal Charges			23,224	42,617	62,040	0
55	**Add FY30 Estimate**	04.300 Other Objects			0	0	0	(833,558)
56	**Add FY30 Estimate**	05.010 Operating Transfers-Out			0	0	0	(125,000)
57	**Add FY30 Estimate**	05.030 All Other Financing Uses			23,951	23,951	23,951	(23,844)
58	**Estimate is for FY26 Advance Amounts to Continue**	05.020 Advances-Out			(297,795)	(297,795)	(297,795)	(297,795)
59	**Estimate reduced based on FY25 and FY26 Encumbrance Amount**	08.010 Estimated Encumbrances June 30			600,000	600,000	600,000	(900,000)
60	**Add FY30 Estimate**	11.020 Property Tax - Renewal or Replacement						3,570,671
61	**District did not place a property tax on November 2026 Ballot**	13.020 Property Tax - New			(2,994,578)	(6,001,447)	(6,026,029)	
62	**District placed a 1% Earned Income Tax on November 2026 Ballot**	13.010 Income Tax - New			279,437	3,334,241	5,034,514	5,373,426

Barberton City (Summit)

WATCH FINANCIAL RECOVERY PLAN WORKBOOK			Check Totals:	862,492	(3,221,866)	(2,285,798)	(839,130)	(5,901,664)
FY2026 Initial Required Submission				FY2026	FY2027	FY2028	FY2029	FY2030
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**		**Annual Adjustment**	**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:			**862,492**	**(3,221,866)**	**(2,285,798)**	**(839,130)**	**(5,901,664)**

Barberton City (Summit)

WATCH FINANCIAL RECOVERY 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	FY2030	FY2026	FY2027	FY2028	FY2029	FY2030
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	136,367	(490,775)	(890,293)	(849,476)	12,833,871	15,445,040	15,445,079	15,582,333	15,635,999	12,833,871
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	67,394	165,301	110,624	47,543	1,581,264	1,543,337	1,729,226	1,735,061	1,754,113	1,581,264
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	692,381	652,306	240,837	221,204	26,559,459	27,426,291	27,002,648	26,593,625	26,576,461	26,559,459
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	113,624	62,367	1,808	(5,892)	2,926,955	2,981,890	3,005,369	2,944,810	2,937,110	2,926,955
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	38,841	(35,811)	(110,393)	(106,438)	1,802,436	2,172,430	2,200,962	2,228,706	2,234,904	1,802,436
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	582,260	(155,590)	(351,274)	(424,938)	1,694,553	2,685,201	1,956,657	1,771,068	1,708,291	1,694,553
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**	**1,630,867**	**197,798**	**(998,691)**	**(1,117,997)**	**47,398,538**	**52,254,189**	**51,339,941**	**50,855,603**	**50,846,878**	**47,398,538**
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	-	-	-	-	-	-	-	-	297,795	297,795	297,795	297,795	-	297,795	297,795	297,795	297,795
02.060 All Other Financing Sources	49,689	136,607	3,874	3,874	3,874	3,874	3,874	31,986	31,986	31,986	31,986	35,860	35,860	35,860	35,860	35,860	35,860
02.070 Total Other Financing Sources	49,689	174,441	13,874	3,874	3,874	3,874	3,874	31,986	329,781	329,781	329,781	333,655	35,860	333,655	333,655	333,655	333,655
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**	**1,662,853**	**527,579**	**(668,910)**	**(788,216)**	**47,732,193**	**52,290,049**	**51,673,596**	**51,189,258**	**51,180,533**	**47,732,193**
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	(255,788)	1,984,379	2,678,770	2,984,929	30,704,497	32,331,661	33,951,776	34,700,496	35,327,867	30,704,497
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	267,999	817,702	1,113,310	1,073,430	17,795,350	15,107,650	16,604,552	17,971,812	19,253,331	17,795,350
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	37,813	335,914	246,875	152,263	10,644,775	10,151,948	10,519,158	10,756,889	10,999,996	10,644,775
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	(28,017)	68,911	32,412	(7,059)	1,135,449	1,060,273	1,217,818	1,245,340	1,273,486	1,135,449
03.050 Capital Outlay	311,529	344,765	823,907	637,000	200,000	200,000	200,000	(183,726)	17,686	17,686	17,686	117,686	453,274	217,686	217,686	217,686	117,686
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	-	(674)	-	(0)	-	514,959	497,795	480,702	247,041	-
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	-	-	-	0	-	59,704	40,474	22,521	4,570	-
04.300 Other Objects	589,002	611,881	666,221	680,943	696,053	711,563	727,482	(177,972)	83,325	85,437	87,540	833,558	502,971	779,378	797,000	815,022	833,558
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**	**(339,691)**	**3,307,243**	**4,174,490**	**4,308,789**	**61,231,315**	**60,182,440**	**63,828,637**	**66,192,446**	**68,138,999**	**61,231,315**
Other Financing Uses																	
05.010 Operating Transfers-Out	-	40,884	125,000	125,000	125,000	70,000	70,000	497,939	-	55,000	55,000	125,000	622,939	125,000	125,000	125,000	125,000
05.020 Advances-Out	-	-	-	-	-	-	-	297,795	297,795	297,795	297,795	297,795	297,795	297,795	297,795	297,795	297,795
05.030 All Other Financing Uses	62,242	28,844	251,022	-	-	-	-	23,951	23,844	23,844	23,844	23,844	23,951	23,844	23,844	23,844	23,844
05.040 Total Other Financing Uses	62,242	69,728	376,022	125,000	125,000	70,000	70,000	819,685	321,639	376,639	376,639	446,639	944,685	446,639	446,639	446,639	446,639
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	479,994	3,628,882	4,551,129	4,685,428	61,677,954	61,127,125	64,275,276	66,639,085	68,585,638	61,677,954
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)**	**1,182,859**	**(3,101,303)**	**(5,220,039)**	**(5,473,644)**	**(13,945,761)**	**(8,837,076)**	**(12,601,680)**	**(15,449,827)**	**(17,405,105)**	**(13,945,761)**
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**	**4,441,118**	**(8,160,562)**	**(23,610,389)**	**(41,015,494)**
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)**						**4,441,118**	**(8,160,562)**	**(23,610,389)**	**(41,015,494)**	**(54,961,255)**
08.010 Estimated Encumbrances @ June 30	**1,364,794**	**1,606,964**	**781,280**	**500,000**	**500,000**	**500,000**	**500,000**	**320,367**	**400,000**	**400,000**	**400,000**	**900,000**	**820,367**	**900,000**	**900,000**	**900,000**	**900,000**
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)**						**3,620,751**	**(9,060,562)**	**(24,510,389)**	**(41,915,494)**	**(55,861,255)**
Revenue from Replacement/Renewal Levies																	
11.010 Income Tax - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	-	-	-	-	-	-	-	-	-	3,570,671	-	-	-	-	3,570,671
11.300 Cumulative Bal. of Replacement/Renewal Levies	-	-	-	-	-	-	-	-	-	-	-	3,570,671	-	-	-	-	3,570,671
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)**						**3,620,751**	**(9,060,562)**	**(24,510,389)**	**(41,915,494)**	**(52,290,584)**
Revenue from New Levies																	
13.010 Income Tax - New	-	-	-	-	-	-	-	-	279,437	3,334,241	5,034,514	5,373,426	-	279,437	3,334,241	5,034,514	5,373,426
13.020 Property Tax - New	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.030 Cumulative Balance of New Levies	-	-	-	-	-	-	-	-	279,437	3,613,678	8,648,192	14,021,618	-	279,437	3,613,678	8,648,192	14,021,618
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)**						**3,620,751**	**(8,781,125)**	**(20,896,711)**	**(33,267,302)**	**(38,268,966)**

Impact of Changes in Assumptions:

Revenue Enhancements:	**1,662,853**	**527,579**	**(668,910)**	**(788,216)**	**47,732,193**
Renewals/New Levies/State Advances:	**-**	**279,437**	**3,334,241**	**5,034,514**	**8,944,097**
Expense Reductions:	**(479,994)**	**(3,628,882)**	**(4,551,129)**	**(4,685,428)**	**(61,677,954)**
Reserves and Encumbrances:	**(320,367)**	**(400,000)**	**(400,000)**	**(400,000)**	**(900,000)**
Net State Advancements Rev/Repaymt	-	-	-	-	-
Annual:	**862,492**	**(3,221,866)**	**(2,285,798)**	**(839,130)**	**(5,901,664)**
Cumulative:	**862,492**	**(2,039,007)**	**(3,924,805)**	**(4,363,935)**	**(9,865,599)**

Deficits Eliminated?

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

Barberton City (Summit)

WATCH FINANCIAL RECOVERY PLAN WORKBOOK				*Check Totals:*	*0*	*0*	*0*	*0*	*0*
FY2026 Initial Required Submission					FY2026	FY2027	FY2028	FY2029	FY2030
Implement Year	**Item**	**Description** (increase in fees, rental income, etc.)	**Forecast Line**		**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**
		REVENUE ENHANCEMENTS : * Enter each revenue enhancement as a positive amount. * Do not include levy revenue that is not voter approved. ***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".**							
		Included in Written Plan BOE Approved 2/19/2026:							
		None.							
		Fiscal Caution FRP Revenue Items BOE Approved 3/25/2026:							
		None.							
		Fiscal Watch FRP Revenue Items developed after 3/25/2026 and included in August Required Forecast:							
		None.							
		Total Proposed Revenue Enhancements:			**0**	**0**	**0**	**0**	**0**

Barberton City (Summit)

WATCH FINANCIAL RECOVERY PLAN V				*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	**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 costs.					3 Pay Month					3 Pay Month							
* If the board will not accept the expenditure reduction this fiscal year, Do																	
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)

WATCH FINANCIAL RECOVERY PLAN V				*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	**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 costs.					3 Pay Month					3 Pay Month							
* If the board will not accept the expenditure reduction this fiscal year, Do																	
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)

WATCH FINANCIAL RECOVERY PLAN V				*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	**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 costs.					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)

WATCH FINANCIAL RECOVERY PLAN V				*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	**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 costs.					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)

WATCH FINANCIAL RECOVERY PLAN V				*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	**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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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)

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FY2026 Initial Required Submission					**FY2027**												
Implement Year	**Item**	**Description** (position eliminated, budget	**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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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
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

Barberton City (Summit)

WATCH FINANCIAL RECOVERY PLAN V				*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	**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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* If the board will not accept the expenditure reduction this fiscal year, Do																	
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
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

Barberton City (Summit)

WATCH FINANCIAL RECOVERY PLAN V				*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	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2027**
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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
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

Barberton City (Summit)

WATCH FINANCIAL RECOVERY PLAN V				*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	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2027**
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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	**RIF Administrator moving to a lower paid Administrative Position.**	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)

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FY2026 Initial Required Submission					**FY2027**												
Implement Year	**Item**	**Description** (position eliminated, budget	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2027**
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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
		Fiscal Caution FRP Items BOE Approved 3/25/2026:															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

Barberton City (Summit)

WATCH FINANCIAL RECOVERY PLAN V				*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	**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 costs. * If the board will not enact the expenditure reduction this fiscal year, Do					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

Barberton City (Summit)

WATCH FINANCIAL RECOVERY 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**	**FY2030**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2028**	**FY2029**	**FY2030**	**FY2028**	**FY2029**	**FY2030**
01.010 General Property Tax (Real Estate)	15,445,040	15,445,079	15,582,333	15,635,999	0	0	0	0	0	15,445,040	15,445,079	15,582,333	15,635,999	12,833,871	0	0	0	15,582,333	15,635,999	12,833,871
01.020 Tangible Personal Property Tax	1,543,337	1,729,226	1,735,061	1,754,113	0	0	0	0	0	1,543,337	1,729,226	1,735,061	1,754,113	1,581,264	0	0	0	1,735,061	1,754,113	1,581,264
01.030 Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.035 Unrestricted State Grants-in-Aid	27,426,291	27,002,648	26,593,625	26,576,461	0	0	0	0	0	27,426,291	27,002,648	26,593,625	26,576,461	26,559,459	0	0	0	26,593,625	26,576,461	26,559,459
01.040 Restricted State Grants-in-Aid	2,981,890	3,005,369	2,944,810	2,937,110	0	0	0	0	0	2,981,890	3,005,369	2,944,810	2,937,110	2,926,955	0	0	0	2,944,810	2,937,110	2,926,955
01.050 State Reimbursement for Property Tax Credits	2,172,430	2,200,962	2,228,706	2,234,904	0	0	0	0	0	2,172,430	2,200,962	2,228,706	2,234,904	1,802,436	0	0	0	2,228,706	2,234,904	1,802,436
01.060 All Other Revenues	2,685,201	1,956,657	1,771,068	1,708,291	0	0	0	0	0	2,685,201	1,956,657	1,771,068	1,708,291	1,694,553	0	0	0	1,771,068	1,708,291	1,694,553
01.070 Total Revenues	**52,254,189**	**51,339,941**	**50,855,603**	**50,846,878**	**0**	**0**	**0**	**0**	**0**	**52,254,189**	**51,339,941**	**50,855,603**	**50,846,878**	**47,398,538**	**0**	**0**	**0**	**50,855,603**	**50,846,878**	**47,398,538**
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	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	0	0	0	0
02.050 Advances-In	0	297,795	297,795	297,795	0	0	0	0	0	0	297,795	297,795	297,795	297,795	0	0	0	297,795	297,795	297,795
02.060 All Other Financing Sources	35,860	35,860	35,860	35,860	0	0	0	0	0	35,860	35,860	35,860	35,860	35,860	0	0	0	35,860	35,860	35,860
02.070 Total Other Financing Sources	**35,860**	**333,655**	**333,655**	**333,655**	**0**	**0**	**0**	**0**	**0**	**35,860**	**333,655**	**333,655**	**333,655**	**333,655**	**0**	**0**	**0**	**333,655**	**333,655**	**333,655**
02.080 Total Revenues and Other Financing Sources	**52,290,049**	**51,673,596**	**51,189,258**	**51,180,533**	**0**	**0**	**0**	**0**	**0**	**52,290,049**	**51,673,596**	**51,189,258**	**51,180,533**	**47,732,193**	**0**	**0**	**0**	**51,189,258**	**51,180,533**	**47,732,193**
Expenditures																				
03.010 Personal Services	32,331,661	33,951,776	34,700,496	35,327,867	(91,402)	(4,195,841)	(5,251,386)	(5,169,718)	0	32,240,259	29,755,935	29,449,110	30,158,149	30,704,497	0	0	0	29,449,110	30,158,149	30,704,497
03.020 Employees' Retirement/Insurance Benefits	15,107,650	16,604,552	17,971,812	19,253,331	(39,447)	(2,107,270)	(2,519,086)	(2,668,562)	0	15,068,203	14,497,282	15,452,726	16,584,769	17,795,350	0	0	0	15,452,726	16,584,769	17,795,350
03.030 Purchased Services	10,151,948	10,519,158	10,756,889	10,999,996	0	(564,664)	(564,938)	(565,217)	0	10,151,948	9,954,494	10,191,951	10,434,779	10,644,775	0	0	0	10,191,951	10,434,779	10,644,775
03.040 Supplies and Materials	1,060,273	1,217,818	1,245,340	1,273,486	0	(156,000)	(159,526)	(163,126)	0	1,060,273	1,061,818	1,085,814	1,110,360	1,135,449	0	0	0	1,085,814	1,110,360	1,135,449
03.050 Capital Outlay	453,274	217,686	217,686	217,686	0	(100,000)	(100,000)	(100,000)	0	453,274	117,686	117,686	117,686	117,686	0	0	0	117,686	117,686	117,686
03.060 Intergovernmental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service:																				0
04.010 Principal-All (Historical Only)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.020 Principal-Notes	514,959	497,795	480,702	247,041	0	0	0	0	0	514,959	497,795	480,702	247,041	0	0	0	0	480,702	247,041	0
04.030 Principal-State Loans	0	0	0	0	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	0	0	0	0
04.055 Principal-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.060 Interest and Fiscal Charges	59,704	40,474	22,521	4,570	0	0	0	0	0	59,704	40,474	22,521	4,570	0	0	0	0	22,521	4,570	0
04.300 Other Objects	502,971	779,378	797,000	815,022	0	0	0	0	0	502,971	779,378	797,000	815,022	833,558	0	0	0	797,000	815,022	833,558
04.500 Total Expenditures	**60,182,440**	**63,828,637**	**66,192,446**	**68,138,999**	**(130,849)**	**(7,123,775)**	**(8,594,936)**	**(8,666,623)**	**0**	**60,051,591**	**56,704,862**	**57,597,510**	**59,472,377**	**61,231,315**	**0**	**0**	**0**	**57,597,510**	**59,472,377**	**61,231,315**
Other Financing Uses																				
05.010 Operating Transfers-Out	622,939	125,000	125,000	125,000	0	0	0	0	0	622,939	125,000	125,000	125,000	125,000	0	0	0	125,000	125,000	125,000
05.020 Advances-Out	297,795	297,795	297,795	297,795	0	0	0	0	0	297,795	297,795	297,795	297,795	297,795	0	0	0	297,795	297,795	297,795
05.030 All Other Financing Uses	23,951	23,844	23,844	23,844	0	0	0	0	0	23,951	23,844	23,844	23,844	23,844	0	0	0	23,844	23,844	23,844
05.040 Total Other Financing Uses	944,685	446,639	446,639	446,639	0	0	0	0	0	944,685	446,639	446,639	446,639	446,639	0	0	0	446,639	446,639	446,639
05.050 Total Expenditures and Other Financing Uses	**61,127,125**	**64,275,276**	**66,639,085**	**68,585,638**	**(130,849)**	**(7,123,775)**	**(8,594,936)**	**(8,666,623)**	**0**	**60,996,276**	**57,151,501**	**58,044,149**	**59,919,016**	**61,677,954**	**0**	**0**	**0**	**58,044,149**	**59,919,016**	**61,677,954**

Barberton City (Summit)

WATCH FINANCIAL RECOVERY 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	FY2030	FY2026	FY2027	FY2028	FY2029	FY2030	FY2028	FY2029	FY2030	FY2028	FY2029	FY2030
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	(8,837,076)	(12,601,680)	(15,449,827)	(17,405,105)	130,849	7,123,775	8,594,936	8,666,623	0	(8,706,227)	(5,477,905)	(6,854,891)	(8,738,483)	(13,945,761)	0	0	0	(6,854,891)	(8,738,483)	(13,945,761)
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	13,278,194	4,441,118	(8,160,562)	(23,610,389)						13,278,194	4,571,967	(905,938)	(7,760,829)	(16,499,311)				(905,938)	(7,760,829)	(16,499,311)
07.020 Cash Balance @ June 30	4,441,118	(8,160,562)	(23,610,389)	(41,015,494)						4,571,967	(905,938)	(7,760,829)	(16,499,311)	(30,445,072)				(7,760,829)	(16,499,311)	(30,445,072)
08.010 Estimated Encumbrances @ June 30	820,367	900,000	900,000	900,000	0	0	0	0	0	820,367	900,000	900,000	900,000	900,000	0	0	0	900,000	900,000	900,000
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	0	0	0	0
10.010 Fund Balance June 30 for Certification of Appropriations	3,620,751	(9,060,562)	(24,510,389)	(41,915,494)						3,751,600	(1,805,938)	(8,660,829)	(17,399,311)	(31,345,072)				(8,660,829)	(17,399,311)	(31,345,072)
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	0	0	0	0
11.020 Property Tax - Renewal or Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	3,570,671	0	0	0	0	0	3,570,671
11.300 Cumulative Balance of Replacement/Renewal Levies	0	0	0	0	0	0	0	0	0	0	0	0	0	3,570,671	0	0	0	0	0	3,570,671
12.010 Fund Balance @ June 30 for Certification of Contracts, Salaries, Other	3,620,751	(9,060,562)	(24,510,389)	(41,915,494)						3,751,600	(1,805,938)	(8,660,829)	(17,399,311)	(27,774,401)				(8,660,829)	(17,399,311)	(27,774,401)
Revenue from New Levies																				
13.010 Income Tax - New	0	279,437	3,334,241	5,034,514	0	0	0	0	0	0	279,437	3,334,241	5,034,514	5,373,426	0	0	0	3,334,241	5,034,514	5,373,426
13.020 Property Tax - New	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.030 Cumulative Balance of New Levies	0	279,437	3,613,678	8,648,192	0	0	0	0	0	0	279,437	3,613,678	8,648,192	14,021,618	0	0	0	3,613,678	8,648,192	14,021,618
15.010 Unreserved Fund Balance June 30	3,620,751	(8,781,125)	(20,896,711)	(33,267,302)						3,751,600	(1,526,501)	(5,047,151)	(8,751,119)	(13,752,783)				(5,047,151)	(8,751,119)	(13,752,783)
Impact of Changes:																				
Revenue Enhancements:					0	0	0	0	0	**Deficits Eliminated?**					0	0	0	**Deficits Eliminated?**		
Renewals/New Levies/State Advances:					0	0	0	0	0	YES	NO	NO	NO	NO	0	0	0	NO	NO	NO
Expense Reductions:					130,849	7,123,775	8,594,936	8,666,623	0	(Line 10.010)	(Line 10.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)	0	0	0	(Line 12.010)	(Line 12.010)	(Line 12.010)
Reserves and Encumbrances:					0	0	0	0	0	**Deficit Spending Eliminated?**					0	0	0	**Deficit Spending Eliminated?**		
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	0	(8,706,227)	(5,477,905)	(6,854,891)	(8,738,483)	(10,375,090)	0	0	0	(6,854,891)	(8,738,483)	(10,375,090)
Cumulative:					130,849	7,254,624	15,849,560	24,516,183	24,516,183	NO	NO	NO	NO	NO	0	0	0	NO	NO	NO