

# Springfield Local School District (Summit)

## Financial Recovery Plan

January 14, 2022

## **Executive Summary**

In the Spring of 2020, as shortfalls began to loom on the horizon, the Board and Administration began to take preemptive corrective action to balance the budget. Revenue reductions coupled with rising health care costs pushed the district into an accelerated fiscal shortfall. In May 2020, 20.75 positions were reduced and departments were tasked with immediately reducing expenditures. At that time, SLACT and OAPSE Unions agreed to take base pay freezes.

While preparing for, and operating school in the midst of a pandemic, the district made two attempts, in August and November of 2020, to pass a new operating levy. Between these attempts, the District was placed in Fiscal Caution by the Ohio Department of Education. This levy would have generated \$3,000,000 annually starting in FY21 to offset the budget shortfalls and build a cash reserve. Both times, the issue was defeated.

With the defeat of the new operating requests, Springfield Local Board of Education implemented immediate cost reductions for the 2020-2021 school year by reducing 9.25 classified positions. These reductions eliminated library staff district wide, custodial services and implemented a \$300 per athlete pay to participate fee.

Hearing the community wanted a different approach to school funding, an attempt was made in May 2021 to pass a 0.75% income tax to collect approximately \$2,700,000 beginning in January 2022. This issue was also rejected by voters.

Young Elementary school was closed during the summer of 2021, eliminating 18.75 staff positions across the district and restructuring our grade bands among the remaining buildings. Again, SLACT and OAPSE Unions agreed to take base pay freezes in light of the District's financial situation.

While additional staff reductions were planned for the 2021-2022 school year, Elementary and Secondary School Emergency Relief (ESSER) fund dollars were utilized to temporarily delay the reductions in art, music, foreign language, career technical, computer, family & consumer science and physical education classes that were planned to be reduced without these funds.

The Auditor of State's office placed Springfield Local in Fiscal Watch on September 14, 2021. In order to address the forecasted deficits, this Financial Recovery Plan was developed to outline the steps the district has taken, and will take to address the aforementioned deficiencies in the five-year forecast. The measures outlined in this plan - which include the reduction of thirteen teaching staff, state minimum transportation services, and various support staff services - will be detrimental to the academic achievement of our students. The Board of Education is committed to maintaining fiscal solvency while working to provide a safe educational environment for our students.

## Plan Narrative

### Background

Springfield Local Board of Education regularly monitors school finances through monthly reports and presentations submitted by the Treasurer, along with regularly updated five year forecasts which are approved by the Board of Education.

As the need for financial adjustments became clear, the Springfield Local Schools Board of Education made cuts at the end of the 2019-2020 school year. These cuts eliminated 20.75 positions cutting \$1,480,120 preemptively to help reduce the deficit. These positions included:

- Tutor (3)
- Teacher (13)
- Administrator (1)
- Maintenance (1)
- Secretary (1)
- Cafeteria (1)
- Transportation Services
- Outside Services

After two failed attempts to pass a 7.7 mill, \$3,000,000 operating levy, and based on the proposed fiscal implications, Springfield Local School District Board of Education immediately implemented the below reductions in December 2020. Please note that some of these positions were reinstated in August 2021 with the use of ESSER funds. Unless otherwise noted, the reductions have not been reinstated.

- Estimated saving of \$261,066.15 for the period January 2021 - June 2021.
- Eliminate the student activities clerk position
- 4 custodial positions totaling 26 hours  
*(1 custodial position was reinstated in 8/2021)*
- Eliminate library clerks at all schools
  - *(4 hour library clerk position was reinstated at SES and 6.5 hour at SIS in 8/2021)*
- Reduce athletic secretary position by 4 hours
- Institute pay to play at a rate of \$300 per student per sport
- Reduce 1 bus route contract and employee

After an unsuccessful attempt at passing a 0.75%, \$2,700,000 income tax levy, additional reductions were deemed necessary. A primary reduction was the 2021-2022 closure of Young Elementary School. With the building closure, it was possible to eliminate 18.75 staff positions. The fiscal savings are:

- Closed Young elementary school resulting in the following:
  - Estimated savings of \$1,139,223.49

- Reduction of an administrative position
  - Elimination of custodial positions
  - Elimination of cafeteria positions
  - Elimination of a building head secretary
  - Elimination of Playground monitors
  - Elimination of a medical assistant
  - Elimination of a school counselor
  - Reduction of 5 general education teachers due to building consolidation
  - Reduction of 1 Special Education teacher due to building consolidation
  - Eliminate a title 1 teacher and TAs for Title 1 support due to building consolidation
  - Savings in Utilities
- Athletic Secretary position was completely eliminated in October 2021.

In the Spring of 2021, additional positions were identified to be reduced in order to address upcoming deficiencies in the five-year forecast. Those reductions included moving to state minimum transportation, reductions in art, music and physical education, foreign language, family and consumer science, OWA and reading. These reductions were temporarily stopped by the announcement of Elementary and Secondary School Emergency Relief (ESSER) III funds through the American Rescue Plan Act of 2021.

#### *Shared Services*

Currently, Springfield Local School District shares Treasurer services with Mogadore Local Schools. The Treasurer, Mr. Adams, spends 50% of time in each district. This arrangement has allowed each district to realize cost savings.

#### Changes in Assumptions

The following items were not included in the original forecast and were outlined in the plan as changes in assumptions:

- Student Wellness funding, totaling approximately \$598,000, was moved into the general fund budget by the changes in the state funding formula. They had previously been allocated in grants that were not reflected in the five-year forecast.
  - Counselor salaries that were previously charged to the student wellness grant funding were moved back to the general fund along with the change in allocation noted above.
- Revenue received from Excess Costs are now expected to be lower in the new funding model as the funding should be received in the base funding amount.

- Supplemental costs were omitted from the original budget and noted in item #3 and item #4 of the plan worksheet.
- Self insurance costs have been tracking less than budgeted and reflected in item # 2. The change reflects amounts realized to this point this year, and are estimated to continue at a similar level.
- Alternative Education Placements are being partially funded through student wellness funding and added here to reflect the expenses moving into the general fund from grant funding.
- ESSER funds were allocated to assist with the increasing emergency substitute expenses that the district has realized this year.
- The district has realized significant increases in emergency substitute costs associated with the pandemic and substitute shortage. The additional expense was added to ensure those costs are accounted for in this forecast.

### Revenue Enhancements

Pay to participate revenue (note 1) was factored to revenue enhancements, based on 80% of estimates to ensure we do not fall short in actual collections.

### Future Actions

With additional deficits forecasted for FY22 and beyond, the Board and Administration have worked together to develop a plan to maintain the districts solvency. The reductions already implemented have caused losses to the academic and athletic programs that may be unrepairable, at least in the foreseeable future. However, without the passage of new operating revenue, additional cuts will have to be made in order to operate within our current resources. As these reductions are laid out, the Board and Administration continue to seek alternate methods of reducing expenditures.

The goal remains to provide the best educational opportunities for the students of Springfield Schools as possible with the funding that we have been allocated. Unfortunately, this task leads the Board to make difficult decisions that do not advance the educational opportunities of our students.

### FY2022

#### *Expenditure Reductions*

In order to address the \$1,053,828 deficit at the end of FY22, \$1,000,000 in ESSER funds were restructured to be utilized in FY22 versus FY23. Twenty-one (21) additional teacher salaries will be coded through ESSER funds for the second half of FY22. Several positions were reduced through attrition in the fall of 2021, including a full time IT technician and a 2 hour cafeteria worker at Springfield HSJH. In addition, several mid-year reductions will be recommended to the Board. These reductions will be the reduction of 4 hours of custodial service and the elimination of 1 day per week of teaching aide services for two preschool classrooms. These are non-student days for that unit.

The district is in the process of working through the process to transfer \$1,200,000 in leftover construction funds to the general fund to off-set future deficits, but this transfer must first be approved by the Court and the Ohio Facilities Construction Commission (OFCC). These actions are in process, but not included in this plan until approved and a timeline is in place. If this transfer is approved and able to be completed by January 2022, the restructuring of ESSER funds mentioned in the previous paragraph will not be necessary.

FY2023

#### *Expenditure Reductions*

By restructuring ESSER funds in FY2022, the remaining ESSER funds available will be reduced by 50% in FY2023 for funding items # 54 through 95.

Multiple additional reductions are planned for the 2022-2023 school year. Per the negotiated agreement with the Springfield Local Association of Classroom Teachers (SLACT), Union leadership and affected teachers must be notified by April 15, 2022. Seven teacher reductions are planned through adjusting class size nearer to contractual maximums in various grade levels (note 2). Two teaching positions, affecting the High School and Junior High, will be eliminated through a reduction of the academic assist program. This may require additional non-instructional support, but this will be unknown until scheduling is completed for 2022-2023. Furthermore, the district has identified a position servicing the gifted program for reduction. A special education position will be reduced through reorganization of classes and special needs services. Regretfully, the district has deemed it necessary to reduce transportation services to state minimum levels to obtain the associated cost savings. Through this measure, students in grades K-8 will not receive transportation services if they live within two miles of the school they are attending. Students in grades 9-12 will not be eligible for transportation services under state minimum regulations. Additional reductions will be made in the art and music at the elementary level. As previously stated, these actions do not align with the academic goals of the Board, but are necessary to maintain fiscal solvency through the current and upcoming fiscal years as required by our current fiscal watch designation. The Board remains committed to investigating all potential revenue enhancements and expenditure reductions to further its academic goals.

#### *Levy Forecast*

The Board of Education is planning to place a 10 year, 3.9 mill operating levy on the May 2022 ballot to secure necessary funding to provide vital educational services for the students of Springfield Local Schools. If successful, the proceeds from this levy would begin to be collected in January 2023 (FY2023). It is important to note that the district will only receive 50% of the collection during FY2023 due to the tax collection cycle.

FY2024 - FY2026

### *Expenditure Reductions*

The reductions identified in FY2022 and FY2023 will be continued in FY2024 and beyond absent the addition of additional revenue. At this time, additional reductions will need to be considered in the future to obtain future solvency if additional revenue is not secured.

### Conclusion

Along with the savings outlined above, the district will continue to implement other cost saving measures across all departments by reducing budgets and placing planned projects and programming enhancements on an indefinite hold. Departments will continue to seek alternative funding sources for staffing, supplies and equipment.

The district plans to continue sharing Treasurer services for the foreseeable future. While the district is open to additional shared services opportunities, this service is currently the only position identified as a feasible option at this time. We continue to collaborate closely with surrounding districts and will investigate other opportunities as they arise in the future.

The Board will be kept informed through constant and open dialogue with the Treasurer and Superintendent. Monthly written reports will be provided to the Board of Education for review and the Treasurer will continue to make monthly presentations at the regularly scheduled Board of Education meeting to keep the district stakeholders and Board of Education informed of financial status and related plans. Written reports will include, but not be limited to: check detail report, revenue summaries, fund summaries, and appropriation account summaries. As necessary, the Board will be presented with, and requested to approve, updated five year forecasts prepared by the Treasurer.

*Note 1:*

*Pay to Participate Revenue*

<i>Fall 2021</i>	<i>235 participants</i>	<i>(\$300 fee)</i>	<i>\$70,500 total</i>	<i>\$56,400 (80%)</i>
<i>Winter 2021</i>	<i>138 participants</i>	<i>(\$300 fee)</i>	<i>\$41,400 total</i>	<i>\$33,120 (80%)</i>
<i>Spring 2022</i>	<i>97 participants</i>	<i>(\$300 fee)</i>	<i>\$29,100 total</i>	<i>\$23,280 (80%)</i>

*Note 2:*

*2022-2023 Enrollment Projections*

<i>2022-23 Grade Level</i>	<i>Class Size Max</i>	<i>Total Students</i>	<i>2021-22 Teachers</i>	<i>2022-23 Teachers</i>	<i>Staffing Change</i>
<i>Kindergarten</i>	<i>23</i>	<i>--</i>	<i>6</i>	<i>5</i>	<i>-1</i>
<i>1</i>	<i>25</i>	<i>117</i>	<i>6</i>	<i>5</i>	<i>-1</i>
<i>2</i>	<i>25</i>	<i>119</i>	<i>6</i>	<i>5</i>	<i>-1</i>
<i>3</i>	<i>25</i>	<i>123</i>	<i>7</i>	<i>5</i>	<i>-2</i>
<i>4</i>	<i>29</i>	<i>151</i>	<i>6</i>	<i>6</i>	<i>0</i>
<i>5</i>	<i>29</i>	<i>130</i>	<i>6</i>	<i>5</i>	<i>-1</i>
<i>6</i>	<i>29</i>	<i>139</i>	<i>6</i>	<i>5</i>	<i>-1</i>



Springfield Local (Summit)

Submitted: 12/8/2021

Watch FRP Workbook  
FY2022 Fall Forecast Submission

Forecast Line	Current Forecast (Before Plan)				
	FY2022	FY2023	FY2024	FY2025	FY2026
01.010 General Property Tax (Real Estate)	12,475,000	12,599,750	12,662,749	12,726,062	12,789,693
01.020 Tangible Personal Property Tax					
01.030 Income Tax					
01.035 Unrestricted State Grants-in-Aid	7,809,899	7,934,899	7,934,899	8,053,922	8,174,731
01.040 Restricted State Grants-in-Aid	352,143	352,143	352,143	352,143	352,143
1.045 Restricted Federal Grants-in-Aid - SFSF					
01.050 Property Tax Allocation	1,670,859	1,704,276	1,729,840	1,747,139	1,764,610
01.060 All Other Revenues	2,150,000	2,193,000	2,236,840	2,281,597	2,327,229
01.070 Total Revenues	24,457,901	24,784,068	24,916,471	25,160,863	25,408,406

Other Financing Sources					
02.010 Proceeds from Sale of Notes					
02.020 State Emergency Loans and Advancements (Approved)					
02.040 Operating Transfers-In	234,000	233,931	234,218	234,547	232,000
02.050 Advances-In					
02.060 All Other Financing Sources					
02.070 Total Other Financing Sources	234,000	233,931	234,218	234,547	232,000
02.080 Total Revenues and Other Financing Sources	24,691,901	25,017,999	25,150,689	25,395,410	25,640,406

Expenditures					
03.010 Personal Services	11,836,437	12,750,186	14,958,000	15,257,160	15,562,303
03.020 Employees' Retirement/Insurance Benefits	5,890,740	6,382,470	7,200,000	7,416,000	7,638,480
03.030 Purchased Services	2,975,000	3,079,125	3,186,894	3,298,436	3,413,881
03.040 Supplies and Materials	255,413	255,413	263,075	270,968	279,097
03.050 Capital Outlay	34,657	25,000	25,000	25,000	25,000
03.060 Intergovernmental					
Debt Service:					
04.010 Principal-All (Historical Only)					
04.020 Principal-Notes					
04.030 Principal-State Loans					
04.040 Principal-State Advancements					
04.050 Principal-HB 264 Loans	233,460	233,931	234,218	234,547	234,648
04.055 Principal-Other					
04.060 Interest and Fiscal Charges	93,150	95,670	92,980	90,340	92,645
04.300 Other Objects	1,139,338	1,162,125	1,185,367	1,209,075	1,233,256
04.500 Total Expenditures	22,458,195	23,983,920	27,145,534	27,801,526	28,479,310

Other Financing Uses					
05.010 Operating Transfers-Out	350,000	175,000	175,000	175,000	175,000
05.020 Advances-Out					
05.030 All Other Financing Uses					
05.040 Total Other Financing Uses	350,000	175,000	175,000	175,000	175,000
05.050 Total Expenditures and Other Financing Uses	22,808,195	24,158,920	27,320,534	27,976,526	28,654,310
06.010 Excess of Revenues over (under) Expenditures (2.080 less 5.050)	1,883,706	859,079	(2,169,845)	(2,581,116)	(3,013,904)
07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	(2,812,534)	(928,828)	(69,749)	(2,239,594)	(4,820,710)
07.020 Cash Balance June 30	(928,828)	(69,749)	(2,239,594)	(4,820,710)	(7,834,614)
08.010 Estimated Encumbrances June 30	125,000	125,000	125,000	125,000	125,000

Reservation of Fund Balance					
09.010 Textbooks and Instructional Materials					
09.020 Capital Improvements					
09.030 Budget Reserve					
09.040 DPIA					
09.044 Fiscal Stabilization					
09.050 Debt Service					

Impact by Fiscal Year				
District's Proposed Plan				
FY2022	FY2023	FY2024	FY2025	FY2026
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
598,000	598,000	598,000	598,000	598,000
0	0	0	0	0
0	0	0	0	0
(87,198)	(87,204)	(87,204)	(87,204)	(87,204)
510,802	510,796	510,796	510,796	510,796

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
510,802	510,796	510,796	510,796	510,796

(49,775)	230,347	(441,891)	(441,891)	(441,891)
(901,473)	(315,970)	(657,037)	(657,037)	(657,037)
299,997	227,997	227,997	227,997	227,997
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(651,250)	142,374	(870,931)	(870,931)	(870,931)

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(651,250)	142,374	(870,931)	(870,931)	(870,931)
1,162,052	368,422	1,381,727	1,381,727	1,381,727

0	0	0	0	0
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0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Projected Forecast				
District's Proposed Plan				
FY2022	FY2023	FY2024	FY2025	FY2026
12,475,000	12,599,750	12,662,749	12,726,062	12,789,693
0	0	0	0	0
0	0	0	0	0
7,809,899	7,934,899	7,934,899	8,053,922	8,174,731
950,143	950,143	950,143	950,143	950,143
0	0	0	0	0
1,670,859	1,704,276	1,729,840	1,747,139	1,764,610
2,062,802	2,105,796	2,149,636	2,194,393	2,240,025
24,968,703	25,294,864	25,427,267	25,671,659	25,919,202

0	0	0	0	0
0	0	0	0	0
234,000	233,931	234,218	234,547	232,000
0	0	0	0	0
0	0	0	0	0
234,000	233,931	234,218	234,547	232,000
25,202,703	25,528,795	25,661,485	25,906,206	26,151,202

11,786,662	12,980,533	14,516,109	14,815,269	15,120,412
4,989,267	6,066,500	6,542,963	6,758,963	6,981,443
3,274,997	3,307,122	3,414,891	3,526,433	3,641,878
255,413	255,413	263,075	270,968	279,097
34,657	25,000	25,000	25,000	25,000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
233,460	233,931	234,218	234,547	234,648
0	0	0	0	0
93,150	95,670	92,980	90,340	92,645
1,139,338	1,162,125	1,185,367	1,209,075	1,233,256
21,806,945	24,126,294	26,274,603	26,930,595	27,608,379

350,000	175,000	175,000	175,000	175,000
0	0	0	0	0
0	0	0	0	0
350,000	175,000	175,000	175,000	175,000
22,156,945	24,301,294	26,449,603	27,105,595	27,783,379

2,812,534	233,224	1,460,725	672,607	(526,782)
233,224	1,460,725	672,607	(526,782)	(2,158,959)
125,000	125,000	125,000	125,000	125,000

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Springfield Local (Summit)

Submitted: 12/8/2021

Watch FRP Workbook  
FY2022 Fall Forecast Submission

Forecast Line	Current Forecast (Before Plan)				
	FY2022	FY2023	FY2024	FY2025	FY2026
09.060 Property Tax Advances					
09.070 Bus Purchases					
09.080 Reservation of Fund Balance	0	0	0	0	0
<b>10.010 Fund Balance June 30 for Certification of Appropriations</b>	<b>(1,053,828)</b>	<b>(194,749)</b>	<b>(2,364,594)</b>	<b>(4,945,710)</b>	<b>(7,959,614)</b>

<b>Revenue from Replacement/Renewal Levies</b>					
11.010 Income Tax - Renewal					
11.020 Property Tax - Renewal or Replacement					
11.300 Cumulative Balance of Replacement/Renewal Levies	0	0	0	0	0
<b>12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other</b>	<b>(1,053,828)</b>	<b>(194,749)</b>	<b>(2,364,594)</b>	<b>(4,945,710)</b>	<b>(7,959,614)</b>

<b>Revenue from New Levies</b>					
13.010 Income Tax - New					
13.020 Property Tax - New			664,500	1,329,000	1,329,000
13.030 Cumulative Balance of New Levies	0	0	664,500	1,993,500	3,322,500
14.010 Revenue from Future State Advancements					
Cumulative State Advancements	0	0	0	0	0
<b>15.010 Unreserved Fund Balance June 30</b>	<b>(1,053,828)</b>	<b>(194,749)</b>	<b>(1,700,094)</b>	<b>(2,952,210)</b>	<b>(4,637,114)</b>

<b>Impact of Changes:</b>					
Revenue Enhancements:	510,802	510,796	510,796	510,796	510,796
Renewals/New Levies/State Advances:	0	0	0	0	0
Expense Reductions:	651,250	(142,374)	870,931	870,931	870,931
Reserves and Encumbrances:	0	0	0	0	0
Total	1,162,052	368,422	1,381,727	1,381,727	1,381,727
Cumulative:	1,162,052	1,530,474	2,912,201	4,293,928	5,675,655

Impact by Fiscal Year District's Proposed Plan				
FY2022	FY2023	FY2024	FY2025	FY2026
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Projected Forecast District's Proposed Plan				
FY2022	FY2023	FY2024	FY2025	FY2026
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
108,224	1,335,725	547,607	(651,782)	(2,283,959)

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

108,224	1,335,725	547,607	(651,782)	(2,283,959)
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0	0	0	0	0
0	664,500	1,329,000	1,329,000	1,329,000
0	664,500	1,993,500	3,322,500	4,651,500
0	0	0	0	0
0	0	0	0	0
108,224	2,000,225	2,541,107	2,670,718	2,367,541

<b>Deficits Eliminated?</b>				
YES	YES	YES	NO	NO
(Line 10.010)	(Line 10.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)
<b>Deficit Spending Eliminated?</b>				
(Line 6.010)	(Line 6.010)	(Line 6.010+Renewals)		
3,045,758	1,227,501	(788,118)	(1,199,389)	(1,632,177)
YES	YES	NO	NO	NO

WATCH FINANCIAL RECOVERY PLAN WORKBOOK

FY2022 Fall Forecast Submission	check totals:	32,753	32,753	(17,247)	(118,809)	(11,195)	136,066	168,058	134,938	(23,468)	158,218	433,938	178,271	1,104,275
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Springfield Local (Summit)			FY2022												
Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2022

CHANGES IN ASSUMPTIONS - items affecting the forecast that are not the result of district actions to reduce expenditures or increase revenue.															
Changes Identified in Financial Analysis:															
1	Student Wellness (467 > 001)	01.040 Restricted State Grants-in-	0	0	0	0	0	299,000		0	0	0	299,000	0	598,000
47	Counselor	Wages, 3.010	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(74,846)
48	Counselor	Wages, 3.010	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(3,846)	(46,155)
49	Counselor	Wages, 3.010	(7,164)	(7,164)	(7,164)	(7,164)	(7,164)	(7,164)	(7,164)	(7,164)	(7,164)	(7,164)	(7,164)	(7,164)	(85,968)
0															
5	Reduction due to Excess cost reallocation	01.060 All Other Revenues	0	0	0	0	0	0	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(199,998)
3	Supplementals	Wages, 3.010	0	0	0	(119,888)	0	(119,888)	0	0	(119,888)	0	0	0	(359,663)
4	Supplementals	Benefits, 3.020	0	0	0	(19,259)	0	(19,259)	0	0	(19,259)	0	0	0	(57,777)
0															
Changes Identified by Treasurer:															
2	Self-Insurance Savings	Benefits, 3.020	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
46	High Needs Placements (Alternative Education Placements)	Purchased Services, 3.030	0	0	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)		(299,997)
11	Emergency Sub Expenses (ESSER - COVID Related)	Wages, 3.010	0	0	0	0	0	6,667	6,667	6,667	6,667	6,667	6,667	0	40,002
53	Emergency Sub Expenses (COVID Related)	Wages, 3.010	0	0	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	0	(150,003)
0															
REVENUE ENHANCEMENTS - actions intended to increase revenue; ex. increases in student fees. As this is the district's 'Plan B', do not include any unvoted levy revenue. Enter each revenue enhancement as a positive amount.															
6	Pay to participate	01.060 All Other Revenues	0	0	0	56,400	0	0	33,120	0	0	23,280	0	0	112,800
7	Operating Transfer (Building Fund)	02.040 Operating Transfers-In	0	0	0	0	0	0	0	0	0	0	0	0	0
0															
EXPENDITURE REDUCTIONS - reductions in staff, etc. Enter each expenditure reduction as a positive amount.															
FY22 REDUCTION PLAN:															
54	Teacher 1 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	6,038	6,038	6,038	6,038	6,038	6,038	36,228
55	Teacher 1 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,240	3,240	3,240	3,240	3,240	3,240	19,438
56	Teacher 2 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	4,643	4,643	4,643	4,643	4,643	4,643	27,859
57	Teacher 2 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,016	3,016	3,016	3,016	3,016	3,016	18,099
58	Teacher 3 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	6,237	6,237	6,237	6,237	6,237	6,237	37,423
59	Teacher 3 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,271	3,271	3,271	3,271	3,271	3,271	19,629
60	Teacher 4 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	6,237	6,237	6,237	6,237	6,237	6,237	37,423
61	Teacher 4 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,271	3,271	3,271	3,271	3,271	3,271	19,629
62	Teacher 5 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	3,448	3,448	3,448	3,448	3,448	3,448	20,686
63	Teacher 5 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	2,825	2,825	2,825	2,825	2,825	2,825	16,952
64	Teacher 6 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	2,101	2,101	2,101	2,101	2,101	2,101	12,607
65	Teacher 6 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	1,181	1,181	1,181	1,181	1,181	1,181	7,089
66	Teacher 7 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	5,639	5,639	5,639	5,639	5,639	5,639	33,837
67	Teacher 7 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,176	3,176	3,176	3,176	3,176	3,176	19,055
68	Teacher 8 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	5,639	5,639	5,639	5,639	5,639	5,639	33,837
69	Teacher 8 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,176	3,176	3,176	3,176	3,176	3,176	19,055
70	Teacher 9 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	5,839	5,839	5,839	5,839	5,839	5,839	35,031
71	Teacher 9 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,208	3,208	3,208	3,208	3,208	3,208	19,246
72	Teacher 10 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	5,839	5,839	5,839	5,839	5,839	5,839	35,031
73	Teacher 10 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,208	3,208	3,208	3,208	3,208	3,208	19,246
74	Teacher 11 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	6,436	6,436	6,436	6,436	6,436	6,436	38,618
75	Teacher 11 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,303	3,303	3,303	3,303	3,303	3,303	19,820
76	Teacher 12 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	5,839	5,839	5,839	5,839	5,839	5,839	35,031
77	Teacher 12 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	1,779	1,779	1,779	1,779	1,779	1,779	10,676
78	Teacher 13 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	6,038	6,038	6,038	6,038	6,038	6,038	36,228
79	Teacher 13 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,240	3,240	3,240	3,240	3,240	3,240	19,438
80	Teacher 14 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	5,241	5,241	5,241	5,241	5,241	5,241	31,445
81	Teacher 14 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	845	845	845	845	845	845	5,069
82	Teacher 15 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	6,237	6,237	6,237	6,237	6,237	6,237	37,423
83	Teacher 15 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,271	3,271	3,271	3,271	3,271	3,271	19,629
84	Teacher 16 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	5,639	5,639	5,639	5,639	5,639	5,639	33,837
85	Teacher 16 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	1,747	1,747	1,747	1,747	1,747	1,747	10,485
86	Teacher 17 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	6,436	6,436	6,436	6,436	6,436	6,436	38,618
87	Teacher 17 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,303	3,303	3,303	3,303	3,303	3,303	19,820
88	Teacher 18 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	6,049	6,049	6,049	6,049	6,049	6,049	36,296

FY2022 Fall Forecast Submission			check totals: 32,753 32,753 (17,247) (118,809) (11,195) 136,066 168,058 134,938 (23,468) 158,218 433,938 178,271 1,104,275												
Springfield Local (Summit)			FY2022												
Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2022
89	Teacher 18 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	2,923	2,923	2,923	2,923	2,923	2,923	17,538
90	Teacher 19 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	985	985	985	985	985	985	5,909
91	Teacher 19 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	476	476	476	476	476	476	2,855
92	Teacher 20 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	6,038	6,038	6,038	6,038	6,038	6,038	36,228
93	Teacher 20 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,240	3,240	3,240	3,240	3,240	3,240	19,438
94	Teacher 21 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	5,440	5,440	5,440	5,440	5,440	5,440	32,642
95	Teacher 21 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	3,144	3,144	3,144	3,144	3,144	3,144	18,864
9	IT Staff (1 FTE)	Wages, 3.010	0	0	0	0	4,710	4,710	4,710	4,710	4,710	4,710	4,710	4,710	37,678
10	IT Staff (1 FTE)	Benefits, 3.020	0	0	0	0	898	898	898	898	898	898	898	898	7,184
8	Cafeteria 2 hour HSJH	Wages, 3.010	0	0	0	445	445	445	445	445	445	445	445	445	4,001
40	Elementary Custodian (reduce 4 hour)	Wages, 3.010	0	0	0	0	0	0	1,550	1,550	1,550	1,550	1,550	1,550	9,300
41	Elementary Custodian (reduce 4 hour)	Benefits, 3.020	0	0	0	0	0	0	1,833	1,833	1,833	1,833	1,833	1,833	10,998
42	Preschool Teaching Assistant (reduce 1 day)	Wages, 3.010	0	0	0	0	0	0	266	266	266	266	266	266	1,596
43	Preschool Teaching Assistant (reduce 1 day)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Preschool Teaching Assistant (reduce 1 day)	Wages, 3.010	0	0	0	0	0	0	266	266	266	266	266	266	1,596
45	Preschool Teaching Assistant (reduce 1 day)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0
	EXPENDITURE REDUCTIONS - reductions in staff, etc. Enter each expenditure reduction as a positive amount.														
	FY23 REDUCTION PLAN:														
16	1ST Teacher	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
17	1ST Teacher	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
18	2ND Teacher	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
19	2ND Teacher	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
20	3RD Teacher (1)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
21	3RD Teacher (1)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
22	3RD Teacher (2)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
23	3RD Teacher (2)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
24	5TH Teacher	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
25	5TH Teacher	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
26	6TH Teacher	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
27	6TH Teacher	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
14	KG Teacher	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
15	KG Teacher	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Academic Assist (1)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Academic Assist (1)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Academic Assist (2)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Academic Assist (2)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
36	GIFTED (see p. 5 of the narrative)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
37	GIFTED (see p. 5 of the narrative)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Special Education (see p. 5 of the narrative)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Special Education (see p. 5 of the narrative)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reductions postponed until FY23 due to ARP ESSER funds:*														
12	State Minimum Bussing - Contracted Services	Purchased Services, 3.030	0	0	0	0	0	0	0	0	0	0	0	0	0
13	State Minimum Bussing - Contracted Services	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
32	ART (postponed until FY23 due to ARP ESSER funds)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
33	ART (postponed until FY23 due to ARP ESSER funds)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
34	MUSIC (postponed until FY23 due to ARP ESSER funds)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
35	MUSIC (postponed until FY23 due to ARP ESSER funds)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
	* See narrative, p.4 (1st full paragraph) and p.5 (2nd full paragraph)		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Proposed Changes:			32,753	32,753	(17,247)	(118,809)	(11,195)	136,066	168,058	134,938	(23,468)	158,218	433,938	178,271	1,104,275

# WATCH FINANCIAL RECOVERY PLAN WORKBOOK

FY2022 Fall Forecast Submission

check totals: (242,909) (35,940) (69,273) (12,873) (69,273) 229,727 (342,486) 99,611 99,611 122,891 398,611 132,944 310,645

Springfield Local (Summit)

FY2023

Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2023
	<b>CHANGES IN ASSUMPTIONS</b> - items affecting the forecast that are not the result of district actions														
	<b>Changes Identified in Financial Analysis:</b>														
1	Student Wellness (467 > 001)	01.040 Restricted State Grants-in-	0	0	0	0	0	299,000	0	0	0	0	299,000	0	598,000
47	Counselor	Wages, 3.010	(74,846)	0	0	0	0	0	0	0	0	0	0	0	(74,846)
48	Counselor	Wages, 3.010	(46,155)	0	0	0	0	0	0	0	0	0	0	0	(46,155)
49	Counselor	Wages, 3.010	(85,968)	0	0	0	0	0	0	0	0	0	0	0	(85,968)
															0
5	Reduction due to Excess cost reallocation	01.060 All Other Revenues	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(200,004)
3	Supplementals	Wages, 3.010	0	0	0	0	0	0	(359,663)	0	0	0	0	0	(359,663)
4	Supplementals	Benefits, 3.020	0	0	0	0	0	0	(57,777)	0	0	0	0	0	(57,777)
															0
	<b>Changes Identified by Treasurer:</b>														
2	Self-Insurance Savings	Benefits, 3.020	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
46	High Needs Placements (Alternative Education Placements)	Purchased Services, 3.030	0	0	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)		(299,997)
11	Emergency Sub Expenses (ESSER - COVID Related)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Emergency Sub Expenses (COVID Related)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>REVENUE ENHANCEMENTS</b> - actions intended to increase revenue; ex. increases in student fees. /														
6	Pay to participate	01.060 All Other Revenues	0	0	0	56,400	0	0	33,120	0	0	23,280	0	0	112,800
7	Operating Transfer (Building Fund)	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	0	0	0	0	0	0
	<b>EXPENDITURE REDUCTIONS</b> - reductions in staff, etc. Enter each expenditure reduction														
	<b>FY22 REDUCTION PLAN:</b>														
54	Teacher 1 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(6,038)	(6,038)	(6,038)	(6,038)	(6,038)	(6,038)	0	0	0	0	0	0	(36,228)
55	Teacher 1 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,240)	(3,240)	(3,240)	(3,240)	(3,240)	(3,240)	0	0	0	0	0	0	(19,438)
56	Teacher 2 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(4,643)	(4,643)	(4,643)	(4,643)	(4,643)	(4,643)	0	0	0	0	0	0	(27,859)
57	Teacher 2 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,016)	(3,016)	(3,016)	(3,016)	(3,016)	(3,016)	0	0	0	0	0	0	(18,099)
58	Teacher 3 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	0	0	0	0	0	0	(37,423)
59	Teacher 3 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,271)	(3,271)	(3,271)	(3,271)	(3,271)	(3,271)	0	0	0	0	0	0	(19,629)
60	Teacher 4 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	0	0	0	0	0	0	(37,423)
61	Teacher 4 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,271)	(3,271)	(3,271)	(3,271)	(3,271)	(3,271)	0	0	0	0	0	0	(19,629)
62	Teacher 5 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(3,448)	(3,448)	(3,448)	(3,448)	(3,448)	(3,448)	0	0	0	0	0	0	(20,686)
63	Teacher 5 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(2,825)	(2,825)	(2,825)	(2,825)	(2,825)	(2,825)	0	0	0	0	0	0	(16,952)
64	Teacher 6 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(2,101)	(2,101)	(2,101)	(2,101)	(2,101)	(2,101)	0	0	0	0	0	0	(12,607)
65	Teacher 6 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(1,181)	(1,181)	(1,181)	(1,181)	(1,181)	(1,181)	0	0	0	0	0	0	(7,089)
66	Teacher 7 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(5,639)	(5,639)	(5,639)	(5,639)	(5,639)	(5,639)	0	0	0	0	0	0	(33,837)
67	Teacher 7 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	0	0	0	0	0	0	(19,055)
68	Teacher 8 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(5,639)	(5,639)	(5,639)	(5,639)	(5,639)	(5,639)	0	0	0	0	0	0	(33,837)
69	Teacher 8 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	0	0	0	0	0	0	(19,055)
70	Teacher 9 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(5,839)	(5,839)	(5,839)	(5,839)	(5,839)	(5,839)	0	0	0	0	0	0	(35,031)
71	Teacher 9 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,208)	(3,208)	(3,208)	(3,208)	(3,208)	(3,208)	0	0	0	0	0	0	(19,246)
72	Teacher 10 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(5,839)	(5,839)	(5,839)	(5,839)	(5,839)	(5,839)	0	0	0	0	0	0	(35,031)
73	Teacher 10 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,208)	(3,208)	(3,208)	(3,208)	(3,208)	(3,208)	0	0	0	0	0	0	(19,246)
74	Teacher 11 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(6,436)	(6,436)	(6,436)	(6,436)	(6,436)	(6,436)	0	0	0	0	0	0	(38,618)
75	Teacher 11 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,303)	(3,303)	(3,303)	(3,303)	(3,303)	(3,303)	0	0	0	0	0	0	(19,820)
76	Teacher 12 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(5,839)	(5,839)	(5,839)	(5,839)	(5,839)	(5,839)	0	0	0	0	0	0	(35,031)
77	Teacher 12 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(1,779)	(1,779)	(1,779)	(1,779)	(1,779)	(1,779)	0	0	0	0	0	0	(10,676)
78	Teacher 13 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(6,038)	(6,038)	(6,038)	(6,038)	(6,038)	(6,038)	0	0	0	0	0	0	(36,228)
79	Teacher 13 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,240)	(3,240)	(3,240)	(3,240)	(3,240)	(3,240)	0	0	0	0	0	0	(19,438)
80	Teacher 14 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(5,241)	(5,241)	(5,241)	(5,241)	(5,241)	(5,241)	0	0	0	0	0	0	(31,445)
81	Teacher 14 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(845)	(845)	(845)	(845)	(845)	(845)	0	0	0	0	0	0	(5,069)
82	Teacher 15 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	(6,237)	0	0	0	0	0	0	(37,423)
83	Teacher 15 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,271)	(3,271)	(3,271)	(3,271)	(3,271)	(3,271)	0	0	0	0	0	0	(19,629)
84	Teacher 16 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(5,639)	(5,639)	(5,639)	(5,639)	(5,639)	(5,639)	0	0	0	0	0	0	(33,837)
85	Teacher 16 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(1,747)	(1,747)	(1,747)	(1,747)	(1,747)	(1,747)	0	0	0	0	0	0	(10,485)
86	Teacher 17 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(6,436)	(6,436)	(6,436)	(6,436)	(6,436)	(6,436)	0	0	0	0	0	0	(38,618)
87	Teacher 17 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,303)	(3,303)	(3,303)	(3,303)	(3,303)	(3,303)	0	0	0	0	0	0	(19,820)
88	Teacher 18 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(6,049)	(6,049)	(6,049)	(6,049)	(6,049)	(6,049)	0	0	0	0	0	0	(36,296)

FY2022 Fall Forecast Submission			check totals: (242,909) (35,940) (69,273) (12,873) (69,273) 229,727 (342,486) 99,611 99,611 122,891 398,611 132,944 310,645												
Springfield Local (Summit)			FY2023												
Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2023
89	Teacher 18 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(2,923)	(2,923)	(2,923)	(2,923)	(2,923)	(2,923)	0	0	0	0	0	0	(17,538)
90	Teacher 19 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(985)	(985)	(985)	(985)	(985)	(985)	0	0	0	0	0	0	(5,909)
91	Teacher 19 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(476)	(476)	(476)	(476)	(476)	(476)	0	0	0	0	0	0	(2,855)
92	Teacher 20 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(6,038)	(6,038)	(6,038)	(6,038)	(6,038)	(6,038)	0	0	0	0	0	0	(36,228)
93	Teacher 20 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,240)	(3,240)	(3,240)	(3,240)	(3,240)	(3,240)	0	0	0	0	0	0	(19,438)
94	Teacher 21 (Restructure ESEER FY23 > FY22)	Wages, 3.010	(5,440)	(5,440)	(5,440)	(5,440)	(5,440)	(5,440)	0	0	0	0	0	0	(32,642)
95	Teacher 21 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	(3,144)	(3,144)	(3,144)	(3,144)	(3,144)	(3,144)	0	0	0	0	0	0	(18,864)
9	IT Staff (1 FTE)	Wages, 3.010	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	50,232
10	IT Staff (1 FTE)	Benefits, 3.020	798	798	798	798	798	798	798	798	798	798	798	798	9,576
8	Cafeteria 2 hour HSIH	Wages, 3.010	458	458	458	458	458	458	458	458	458	458	458	458	5,496
40	Elementary Custodian (reduce 4 hour)	Wages, 3.010	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	18,705
41	Elementary Custodian (reduce 4 hour)	Benefits, 3.020	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000
42	Preschool Teaching Assistant (reduce 1 day)	Wages, 3.010	282	282	282	282	282	282	282	282	282	282	282	282	3,384
43	Preschool Teaching Assistant (reduce 1 day)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Preschool Teaching Assistant (reduce 1 day)	Wages, 3.010	282	282	282	282	282	282	282	282	282	282	282	282	3,384
45	Preschool Teaching Assistant (reduce 1 day)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>EXPENDITURE REDUCTIONS</b> - reductions in staff, etc. Enter each expenditure reduction														
	<b>FY23 REDUCTION PLAN:</b>														
16	1ST Teacher	Wages, 3.010	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	55,716
17	1ST Teacher	Benefits, 3.020	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	18,072
18	2ND Teacher	Wages, 3.010	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	53,328
19	2ND Teacher	Benefits, 3.020	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	33,108
20	3RD Teacher (1)	Wages, 3.010	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	58,111
21	3RD Teacher (1)	Benefits, 3.020	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	33,875
22	3RD Teacher (2)	Wages, 3.010	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	77,232
23	3RD Teacher (2)	Benefits, 3.020	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	36,947
24	5TH Teacher	Wages, 3.010	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	65,280
25	5TH Teacher	Benefits, 3.020	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	35,027
26	6TH Teacher	Wages, 3.010	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	77,236
27	6TH Teacher	Benefits, 3.020	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	36,947
14	KG Teacher	Wages, 3.010	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	26,664
15	KG Teacher	Benefits, 3.020	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	14,412
28	Academic Assist (1)	Wages, 3.010	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	65,284
29	Academic Assist (1)	Benefits, 3.020	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	35,027
30	Academic Assist (2)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,673
31	Academic Assist (2)	Benefits, 3.020	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	35,411
36	GIFTED (see p. 5 of the narrative)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,673
37	GIFTED (see p. 5 of the narrative)	Benefits, 3.020	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	35,411
38	Special Education (see p. 5 of the narrative)	Wages, 3.010	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	34,956
39	Special Education (see p. 5 of the narrative)	Benefits, 3.020	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	30,156
	Reductions postponed until FY23 due to ARP ESSER funds:*														
12	State Minimum Bussing - Contracted Services	Purchased Services, 3.030	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
13	State Minimum Bussing - Contracted Services	Wages, 3.010	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000
32	ART (postponed until FY23 due to ARP ESSER funds)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,668
33	ART (postponed until FY23 due to ARP ESSER funds)	Benefits, 3.020	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	19,999
34	MUSIC (postponed until FY23 due to ARP ESSER funds)	Wages, 3.010	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	60,501
35	MUSIC (postponed until FY23 due to ARP ESSER funds)	Benefits, 3.020	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	18,847
	* See narrative, p.4 (1st full paragraph) and p.5 (2nd full paragraph)		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Proposed Changes:			(242,909)	(35,940)	(69,273)	(12,873)	(69,273)	229,727	(342,486)	99,611	99,611	122,891	398,611	132,944	310,645

# WATCH FINANCIAL RECOVERY PLAN WORKBOOK

<b>FY2022 Fall Forecast Submission</b>	<i>check totals:</i>	(74,025)	132,944	99,611	156,011	99,611	398,611	(342,486)	99,611	99,611	122,891	398,611	132,944	<b>1,323,950</b>
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## Springfield Local (Summit)

Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2024
	CHANGES IN ASSUMPTIONS - items affecting the forecast that are not the result of district actions														
	Changes Identified in Financial Analysis:														
1	Student Wellness (467 > 001)	01.040 Restricted State Grants-in-	0	0	0	0	0	299,000	0	0	0	0	299,000	0	598,000
47	Counselor	Wages, 3.010	(74,846)	0	0	0	0	0	0	0	0	0	0	0	(74,846)
48	Counselor	Wages, 3.010	(46,155)	0	0	0	0	0	0	0	0	0	0	0	(46,155)
49	Counselor	Wages, 3.010	(85,968)	0	0	0	0	0	0	0	0	0	0	0	(85,968)
															0
5	Reduction due to Excess cost reallocation	01.060 All Other Revenues	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(200,004)
3	Supplementals	Wages, 3.010	0	0	0	0	0	0	(359,663)	0	0	0	0	0	(359,663)
4	Supplementals	Benefits, 3.020	0	0	0	0	0	0	(57,777)	0	0	0	0	0	(57,777)
															0
	Changes Identified by Treasurer:		0	0	0	0	0	0	(57,777)	0	0	0	0	0	(57,777)
2	Self-Insurance Savings	Benefits, 3.020	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
46	High Needs Placements (Alternative Education Placements)	Purchased Services, 3.030	0	0	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)		(299,997)
11	Emergency Sub Expenses (ESSER - COVID Related)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Emergency Sub Expenses (COVID Related)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0
	REVENUE ENHANCEMENTS - actions intended to increase revenue; ex. increases in student fees. /														
6	Pay to participate	01.060 All Other Revenues	0	0	0	56,400	0	0	33,120	0	0	23,280	0	0	112,800
7	Operating Transfer (Building Fund)	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	0	0	0	0	0	0
	EXPENDITURE REDUCTIONS - reductions in staff, etc. Enter each expenditure reduction														
	FY22 REDUCTION PLAN:														
54	Teacher 1 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Teacher 1 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Teacher 2 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Teacher 2 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Teacher 3 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Teacher 3 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Teacher 4 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
61	Teacher 4 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
62	Teacher 5 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
63	Teacher 5 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Teacher 6 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Teacher 6 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Teacher 7 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
67	Teacher 7 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
68	Teacher 8 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
69	Teacher 8 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Teacher 9 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Teacher 9 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
72	Teacher 10 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
73	Teacher 10 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Teacher 11 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
75	Teacher 11 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
76	Teacher 12 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
77	Teacher 12 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
78	Teacher 13 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
79	Teacher 13 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Teacher 14 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
81	Teacher 14 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Teacher 15 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
83	Teacher 15 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
84	Teacher 16 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Teacher 16 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
86	Teacher 17 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
87	Teacher 17 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Teacher 18 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0



FY2022 Fall Forecast Submission			check totals: (74,025) 132,944 99,611 156,011 99,611 398,611 (342,486) 99,611 99,611 122,891 398,611 132,944 1,323,950												
Springfield Local (Summit)			FY2024												
Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2024
89	Teacher 18 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Teacher 19 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Teacher 19 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
92	Teacher 20 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
93	Teacher 20 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Teacher 21 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Teacher 21 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
9	IT Staff (1 FTE)	Wages, 3.010	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	50,232
10	IT Staff (1 FTE)	Benefits, 3.020	798	798	798	798	798	798	798	798	798	798	798	798	9,576
8	Cafeteria 2 hour HSIH	Wages, 3.010	458	458	458	458	458	458	458	458	458	458	458	458	5,496
40	Elementary Custodian (reduce 4 hour)	Wages, 3.010	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	18,705
41	Elementary Custodian (reduce 4 hour)	Benefits, 3.020	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000
42	Preschool Teaching Assistant (reduce 1 day)	Wages, 3.010	282	282	282	282	282	282	282	282	282	282	282	282	3,384
43	Preschool Teaching Assistant (reduce 1 day)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Preschool Teaching Assistant (reduce 1 day)	Wages, 3.010	282	282	282	282	282	282	282	282	282	282	282	282	3,384
45	Preschool Teaching Assistant (reduce 1 day)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>EXPENDITURE REDUCTIONS</b> - reductions in staff, etc. Enter each expenditure reduction														
	<b>FY23 REDUCTION PLAN:</b>														
16	1ST Teacher	Wages, 3.010	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	55,716
17	1ST Teacher	Benefits, 3.020	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	18,072
18	2ND Teacher	Wages, 3.010	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	53,328
19	2ND Teacher	Benefits, 3.020	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	33,108
20	3RD Teacher (1)	Wages, 3.010	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	58,111
21	3RD Teacher (1)	Benefits, 3.020	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	33,875
22	3RD Teacher (2)	Wages, 3.010	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	77,232
23	3RD Teacher (2)	Benefits, 3.020	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	36,947
24	5TH Teacher	Wages, 3.010	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	65,280
25	5TH Teacher	Benefits, 3.020	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	35,027
26	6TH Teacher	Wages, 3.010	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	77,236
27	6TH Teacher	Benefits, 3.020	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	36,947
14	KG Teacher	Wages, 3.010	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	26,664
15	KG Teacher	Benefits, 3.020	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	14,412
28	Academic Assist (1)	Wages, 3.010	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	65,284
29	Academic Assist (1)	Benefits, 3.020	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	35,027
30	Academic Assist (2)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,673
31	Academic Assist (2)	Benefits, 3.020	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	35,411
36	GIFTED (see p. 5 of the narrative)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,673
37	GIFTED (see p. 5 of the narrative)	Benefits, 3.020	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	35,411
38	Special Education (see p. 5 of the narrative)	Wages, 3.010	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	34,956
39	Special Education (see p. 5 of the narrative)	Benefits, 3.020	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	30,156
	Reductions postponed until FY23 due to ARP ESSER funds:*														
12	State Minimum Bussing - Contracted Services	Purchased Services, 3.030	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
13	State Minimum Bussing - Contracted Services	Wages, 3.010	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000
32	ART (postponed until FY23 due to ARP ESSER funds)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,668
33	ART (postponed until FY23 due to ARP ESSER funds)	Benefits, 3.020	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	19,999
34	MUSIC (postponed until FY23 due to ARP ESSER funds)	Wages, 3.010	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	60,501
35	MUSIC (postponed until FY23 due to ARP ESSER funds)	Benefits, 3.020	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	18,847
	* See narrative, p.4 (1st full paragraph) and p.5 (2nd full paragraph)		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Proposed Changes:			(74,025)	132,944	99,611	156,011	99,611	398,611	(342,486)	99,611	99,611	122,891	398,611	132,944	1,323,950



# WATCH FINANCIAL RECOVERY PLAN WORKBOOK

<b>FY2022 Fall Forecast Submission</b>	<i>check totals:</i>	(74,025)	132,944	99,611	156,011	99,611	398,611	(342,486)	99,611	99,611	122,891	398,611	132,944	<b>1,323,950</b>
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## Springfield Local (Summit)

Springfield Local (Summit)			FY2025												
Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2025
	<b>CHANGES IN ASSUMPTIONS</b> - items affecting the forecast that are not the result of district actions														
	<b>Changes Identified in Financial Analysis:</b>														
1	Student Wellness (467 > 001)	01.040 Restricted State Grants-In	0	0	0	0	0	299,000	0	0	0	0	299,000	0	598,000
47	Counselor	Wages, 3.010	(74,846)	0	0	0	0	0	0	0	0	0	0	0	(74,846)
48	Counselor	Wages, 3.010	(46,155)	0	0	0	0	0	0	0	0	0	0	0	(46,155)
49	Counselor	Wages, 3.010	(85,968)	0	0	0	0	0	0	0	0	0	0	0	(85,968)
															0
5	Reduction due to Excess cost reallocation	01.060 All Other Revenues	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(200,004)
3	Supplementals	Wages, 3.010	0	0	0	0	0	0	(359,663)	0	0	0	0	0	(359,663)
4	Supplementals	Benefits, 3.020	0	0	0	0	0	0	(57,777)	0	0	0	0	0	(57,777)
															0
	<b>Changes Identified by Treasurer:</b>		0	0	0	0	0	0	(57,777)	0	0	0	0	0	(57,777)
2	Self-Insurance Savings	Benefits, 3.020	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
46	High Needs Placements (Alternative Education Placements)	Purchased Services, 3.030	0	0	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)		(299,997)
11	Emergency Sub Expenses (ESSER - COVID Related)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Emergency Sub Expenses (COVID Related)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>REVENUE ENHANCEMENTS</b> - actions intended to increase revenue; ex. increases in student fees. /														
6	Pay to participate	01.060 All Other Revenues	0	0	0	56,400	0	0	33,120	0	0	23,280	0	0	112,800
7	Operating Transfer (Building Fund)	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	0	0	0	0	0	0
	<b>EXPENDITURE REDUCTIONS</b> - reductions in staff, etc. <b>Enter each expenditure reduction</b>														
	<b>FY22 REDUCTION PLAN:</b>														
54	Teacher 1 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Teacher 1 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Teacher 2 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Teacher 2 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Teacher 3 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Teacher 3 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Teacher 4 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
61	Teacher 4 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
62	Teacher 5 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
63	Teacher 5 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Teacher 6 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Teacher 6 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Teacher 7 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
67	Teacher 7 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
68	Teacher 8 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
69	Teacher 8 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Teacher 9 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Teacher 9 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
72	Teacher 10 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
73	Teacher 10 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Teacher 11 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
75	Teacher 11 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
76	Teacher 12 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
77	Teacher 12 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
78	Teacher 13 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
79	Teacher 13 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Teacher 14 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
81	Teacher 14 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Teacher 15 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
83	Teacher 15 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
84	Teacher 16 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Teacher 16 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
86	Teacher 17 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
87	Teacher 17 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Teacher 18 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0

FY2022 Fall Forecast Submission			check totals: (74,025) 132,944 99,611 156,011 99,611 398,611 (342,486) 99,611 99,611 122,891 398,611 132,944 1,323,950												
Springfield Local (Summit)			FY2025												
Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2025
89	Teacher 18 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Teacher 19 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Teacher 19 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
92	Teacher 20 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
93	Teacher 20 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Teacher 21 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Teacher 21 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
9	IT Staff (1 FTE)	Wages, 3.010	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	50,232
10	IT Staff (1 FTE)	Benefits, 3.020	798	798	798	798	798	798	798	798	798	798	798	798	9,576
8	Cafeteria 2 hour HSJH	Wages, 3.010	458	458	458	458	458	458	458	458	458	458	458	458	5,496
40	Elementary Custodian (reduce 4 hour)	Wages, 3.010	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	18,705
41	Elementary Custodian (reduce 4 hour)	Benefits, 3.020	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000
42	Preschool Teaching Assistant (reduce 1 day)	Wages, 3.010	282	282	282	282	282	282	282	282	282	282	282	282	3,384
43	Preschool Teaching Assistant (reduce 1 day)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Preschool Teaching Assistant (reduce 1 day)	Wages, 3.010	282	282	282	282	282	282	282	282	282	282	282	282	3,384
45	Preschool Teaching Assistant (reduce 1 day)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0
	EXPENDITURE REDUCTIONS - reductions in staff, etc. Enter each expenditure reduction														
	FY23 REDUCTION PLAN:														
16	1ST Teacher	Wages, 3.010	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	55,716
17	1ST Teacher	Benefits, 3.020	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	18,072
18	2ND Teacher	Wages, 3.010	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	53,328
19	2ND Teacher	Benefits, 3.020	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	33,108
20	3RD Teacher (1)	Wages, 3.010	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	58,111
21	3RD Teacher (1)	Benefits, 3.020	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	33,875
22	3RD Teacher (2)	Wages, 3.010	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	77,232
23	3RD Teacher (2)	Benefits, 3.020	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	36,947
24	5TH Teacher	Wages, 3.010	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	65,280
25	5TH Teacher	Benefits, 3.020	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	35,027
26	6TH Teacher	Wages, 3.010	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	77,236
27	6TH Teacher	Benefits, 3.020	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	36,947
14	KG Teacher	Wages, 3.010	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	26,664
15	KG Teacher	Benefits, 3.020	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	14,412
28	Academic Assist (1)	Wages, 3.010	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	65,284
29	Academic Assist (1)	Benefits, 3.020	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	35,027
30	Academic Assist (2)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,673
31	Academic Assist (2)	Benefits, 3.020	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	35,411
36	GIFTED (see p. 5 of the narrative)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,673
37	GIFTED (see p. 5 of the narrative)	Benefits, 3.020	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	35,411
38	Special Education (see p. 5 of the narrative)	Wages, 3.010	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	34,956
39	Special Education (see p. 5 of the narrative)	Benefits, 3.020	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	30,156
	Reductions postponed until FY23 due to ARP ESSER funds:*														
12	State Minimum Bussing - Contracted Services	Purchased Services, 3.030	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
13	State Minimum Bussing - Contracted Services	Wages, 3.010	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000
32	ART (postponed until FY23 due to ARP ESSER funds)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,668
33	ART (postponed until FY23 due to ARP ESSER funds)	Benefits, 3.020	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	19,999
34	MUSIC (postponed until FY23 due to ARP ESSER funds)	Wages, 3.010	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	60,501
35	MUSIC (postponed until FY23 due to ARP ESSER funds)	Benefits, 3.020	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	18,847
	* See narrative, p.4 (1st full paragraph) and p.5 (2nd full paragraph)		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Proposed Changes:			(74,025)	132,944	99,611	156,011	99,611	398,611	(342,486)	99,611	99,611	122,891	398,611	132,944	1,323,950

# WATCH FINANCIAL RECOVERY PLAN WORKBOOK

Submitted: 12/8/2021

FY2022 Fall Forecast Submission	check totals:	(74,025)	132,944	99,611	156,011	99,611	398,611	(342,486)	99,611	99,611	122,891	398,611	132,944	1,323,950
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Springfield Local (Summit)			FY2026													
Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2026	
	<b>CHANGES IN ASSUMPTIONS</b> - items affecting the forecast that are not the result of district actions															
	<b>Changes Identified in Financial Analysis:</b>															
1	Student Wellness (467 > 001)	01.040 Restricted State Grants-in-	0	0	0	0	0	299,000	0	0	0	0	299,000	0	598,000	
47	Counselor	Wages, 3.010	(74,846)	0	0	0	0	0	0	0	0	0	0	0	(74,846)	
48	Counselor	Wages, 3.010	(46,155)	0	0	0	0	0	0	0	0	0	0	0	(46,155)	
49	Counselor	Wages, 3.010	(85,968)	0	0	0	0	0	0	0	0	0	0	0	(85,968)	
															0	
5	Reduction due to Excess cost reallocation	01.060 All Other Revenues	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(16,667)	(200,004)	
3	Supplementals	Wages, 3.010	0	0	0	0	0	0	(359,663)	0	0	0	0	0	(359,663)	
4	Supplementals	Benefits, 3.020	0	0	0	0	0	0	(57,777)	0	0	0	0	0	(57,777)	
															0	
	Changes Identified by Treasurer:		0	0	0	0	0	0	(57,777)	0	0	0	0	0	(57,777)	
2	Self-Insurance Savings	Benefits, 3.020	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000	
46	High Needs Placements (Alternative Education Placements)	Purchased Services, 3.030	0	0	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)	(33,333)		(299,997)	
11	Emergency Sub Expenses (ESSER - COVID Related)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
53	Emergency Sub Expenses (COVID Related)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0	0	0	0	0	0	
	<b>REVENUE ENHANCEMENTS</b> - actions intended to increase revenue; ex. increases in student fees. /															
6	Pay to participate	01.060 All Other Revenues	0	0	0	56,400	0	0	33,120	0	0	23,280	0	0	112,800	
7	Operating Transfer (Building Fund)	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	0	0	0	0	0	0	
	<b>EXPENDITURE REDUCTIONS</b> - reductions in staff, etc. Enter each expenditure reduction															
	<b>FY22 REDUCTION PLAN:</b>															
54	Teacher 1 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
55	Teacher 1 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	Teacher 2 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	Teacher 2 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
58	Teacher 3 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	Teacher 3 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
60	Teacher 4 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
61	Teacher 4 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
62	Teacher 5 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
63	Teacher 5 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
64	Teacher 6 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
65	Teacher 6 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
66	Teacher 7 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
67	Teacher 7 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
68	Teacher 8 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
69	Teacher 8 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
70	Teacher 9 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
71	Teacher 9 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
72	Teacher 10 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
73	Teacher 10 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
74	Teacher 11 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
75	Teacher 11 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
76	Teacher 12 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
77	Teacher 12 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
78	Teacher 13 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
79	Teacher 13 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
80	Teacher 14 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
81	Teacher 14 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
82	Teacher 15 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
83	Teacher 15 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
84	Teacher 16 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
85	Teacher 16 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
86	Teacher 17 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	
87	Teacher 17 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	Teacher 18 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0	

FY2022 Fall Forecast Submission			check totals: (74,025) 132,944 99,611 156,011 99,611 398,611 (342,486) 99,611 99,611 122,891 398,611 132,944 1,323,950												
Springfield Local (Summit)			FY2026												
Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2026
89	Teacher 18 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Teacher 19 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Teacher 19 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
92	Teacher 20 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
93	Teacher 20 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Teacher 21 (Restructure ESEER FY23 > FY22)	Wages, 3.010	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Teacher 21 (Restructure ESEER FY23 > FY22)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
9	IT Staff (1 FTE)	Wages, 3.010	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	50,232
10	IT Staff (1 FTE)	Benefits, 3.020	798	798	798	798	798	798	798	798	798	798	798	798	9,576
8	Cafeteria 2 hour HSJH	Wages, 3.010	458	458	458	458	458	458	458	458	458	458	458	458	5,496
40	Elementary Custodian (reduce 4 hour)	Wages, 3.010	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	18,705
41	Elementary Custodian (reduce 4 hour)	Benefits, 3.020	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000
42	Preschool Teaching Assistant (reduce 1 day)	Wages, 3.010	282	282	282	282	282	282	282	282	282	282	282	282	3,384
43	Preschool Teaching Assistant (reduce 1 day)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Preschool Teaching Assistant (reduce 1 day)	Wages, 3.010	282	282	282	282	282	282	282	282	282	282	282	282	3,384
45	Preschool Teaching Assistant (reduce 1 day)	Benefits, 3.020	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0
	EXPENDITURE REDUCTIONS - reductions in staff, etc. Enter each expenditure reduction														
	FY23 REDUCTION PLAN:														
16	1ST Teacher	Wages, 3.010	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	55,716
17	1ST Teacher	Benefits, 3.020	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	18,072
18	2ND Teacher	Wages, 3.010	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	53,328
19	2ND Teacher	Benefits, 3.020	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	33,108
20	3RD Teacher (1)	Wages, 3.010	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	4,843	58,111
21	3RD Teacher (1)	Benefits, 3.020	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	2,823	33,875
22	3RD Teacher (2)	Wages, 3.010	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	77,232
23	3RD Teacher (2)	Benefits, 3.020	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	36,947
24	5TH Teacher	Wages, 3.010	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	65,280
25	5TH Teacher	Benefits, 3.020	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	35,027
26	6TH Teacher	Wages, 3.010	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	6,436	77,236
27	6TH Teacher	Benefits, 3.020	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	36,947
14	KG Teacher	Wages, 3.010	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	26,664
15	KG Teacher	Benefits, 3.020	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	14,412
28	Academic Assist (1)	Wages, 3.010	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	5,440	65,284
29	Academic Assist (1)	Benefits, 3.020	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	35,027
30	Academic Assist (2)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,673
31	Academic Assist (2)	Benefits, 3.020	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	35,411
36	GIFTED (see p. 5 of the narrative)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,673
37	GIFTED (see p. 5 of the narrative)	Benefits, 3.020	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	35,411
38	Special Education (see p. 5 of the narrative)	Wages, 3.010	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	34,956
39	Special Education (see p. 5 of the narrative)	Benefits, 3.020	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	30,156
	Reductions postponed until FY23 due to ARP ESSER funds:*														
12	State Minimum Bussing - Contracted Services	Purchased Services, 3.030	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
13	State Minimum Bussing - Contracted Services	Wages, 3.010	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000
32	ART (postponed until FY23 due to ARP ESSER funds)	Wages, 3.010	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	67,668
33	ART (postponed until FY23 due to ARP ESSER funds)	Benefits, 3.020	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	19,999
34	MUSIC (postponed until FY23 due to ARP ESSER funds)	Wages, 3.010	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	60,501
35	MUSIC (postponed until FY23 due to ARP ESSER funds)	Benefits, 3.020	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	1,571	18,847
	* See narrative, p.4 (1st full paragraph) and p.5 (2nd full paragraph)		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Proposed Changes:			(74,025)	132,944	99,611	156,011	99,611	398,611	(342,486)	99,611	99,611	122,891	398,611	132,944	1,323,950

The attached narrative was updated January 14, 2022, with technical assistance from the Ohio Department of Education Financial Analysis and Oversight Office to address requests made in the January 7, 2022, letter conditionally approving the Springfield Local School District's Financial Recovery Plan.

This plan was presented to and approved by the Board of Education at a Special Meeting on January 18, 2022 and approved by:

yes Larry Petry, President

yes Cynthia Frola, Vice-President

yes David Hofer

yes Kenneth Ray

yes Miranda Terry

This report, along with associated attachments, will be promptly submitted to the Ohio Department of Education, Office of School Finance.

Larry W. Petry, Jr.  
Mr. Larry Petry, President

1/18/22  
Date

W. Stauffer  
Mr. William Stauffer, Interim Superintendent

1/18/22  
Date

Ch. Adams  
Mr. Christopher Adams, Treasurer

1/18/22  
Date