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DECLARATION OF FISCAL EMERGENCY

Effective March 6, 2026, the Ohio Department of Education and Workforce (ODEW) declared the Barberton City School District (the School District), Summit County, to be in a state of fiscal caution in accordance with Section 3316.031 of the Ohio Revised Code. The declaration was based on an anticipated deficit for the fiscal year ending June 30, 2027, as well as the potential for deficits in future years.

The Auditor of State declared the Barberton City School District in fiscal watch on May 21, 2026. This declaration was based upon the failure to submit a written proposal for eliminating the anticipated deficits that prompted the declaration of fiscal caution and preventing the School District from experiencing further fiscal difficulties. Upon reviewing the Barberton City School District's five-year forecast filed with ODEW on March 26, 2026, which included forecasted deficits of \$5,163,648, \$11,993,826, and \$21,004,075 for the fiscal years ending June 30, 2027, 2028 and 2029, and based on the School District Board of Education passing a resolution, dated March 25, 2026, stating their inability to adopt a financial recovery plan, the Auditor of State found ODEW's request that the Barberton City School District be placed in fiscal watch to be reasonable.

Section 3316.04 of the Ohio Revised Code requires the board of education of a school district declared to be in fiscal watch prepare and submit an initial financial plan to the State Superintendent of Public Instruction that demonstrates the actions the board will take to eliminate the school district's current operating deficit and avoid incurring future operating deficits. A school district that fails to submit an acceptable plan within 120 days of the Auditor of State's declaration is to be declared in a state of fiscal emergency in accordance with Section 3316.03(B)(2) of the Ohio Revised Code. The Barberton City School District Board of Education has failed to submit an acceptable recovery plan to the Director of ODEW. The recovery plan anticipates a deficit of \$1,526,503 for the fiscal year ending June 30, 2027.

Accordingly, the Auditor of State hereby declares the Barberton City School District to be in a state of fiscal emergency under Section 3316.03(B)(2) of the Ohio Revised Code. A copy of this declaration is being submitted to Thomas Harnden, President of the Board of Education of the School District, Kimberly Murnieks, State Director, Office of Budget and Management, Kristen Scalise, CPA, CFE, Summit County Fiscal Officer, and Stephen D. Dackin, Director, ODEW.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

September 22, 2026

OHIO AUDITOR OF STATE KEITH FABER



BARBERTON CITY SCHOOL DISTRICT FISCAL EMERGENCY ANALYSIS DECLARATION

SUMMIT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/22/2026

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This report is a matter of public record and is available online at
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