Lorain City School District

Fiscal Year

2026

February

Financial Forecast Report



Prepared By:

Treasurer/CFO

Lorain City School District

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Forecast Purpose/Objectives

Ohio Department of Education and Workforce's purposes/objectives for the financial forecast are:

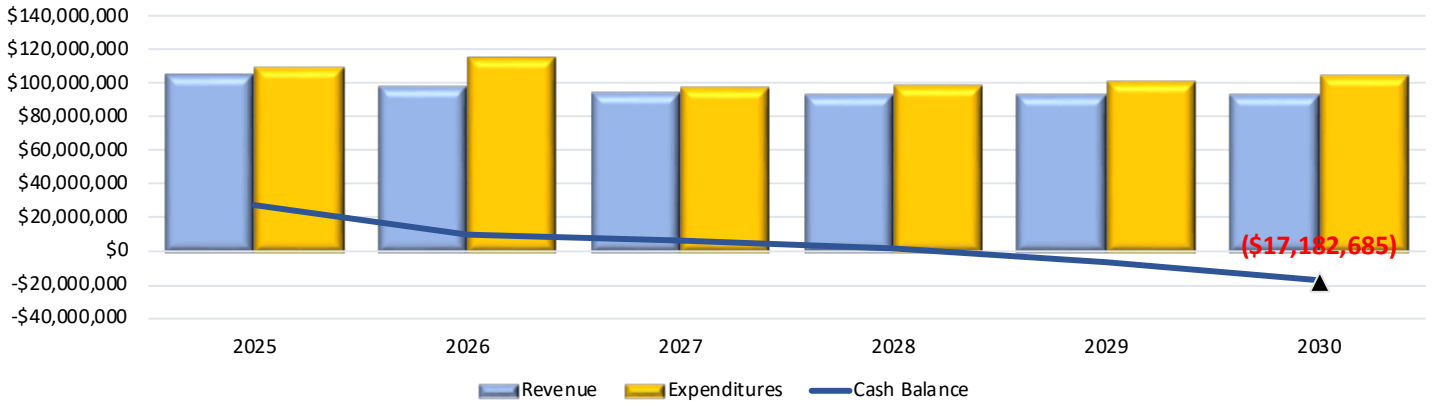
1. To engage the local board of education and the community in the long range planning and discussions of financial issues facing the school district.
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412 certificate."
3. To provide a method for the Department of Education and Auditor of State to identify school districts with potential financial problems.

Forecast Methodology

This forecast is prepared based upon historical trends and current factors. This information is then extrapolated into estimates for subsequent years. The forecast variables can change multiple times throughout the fiscal year, and while cash flow monitoring helps to identify unexpected variances, no process is guaranteed. The intent is to provide the district's financial trend over time and a roadmap for

Forecast Summary

Projected Revenue, Expenditures, and Cash Balance



Financial Forecast Summary

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Beginning Balance (Line 7.010) *Includes Renewal/New Levy Revenue, see Disclosures*	27,459,866	9,592,147	6,892,407	1,896,009	(5,942,738)
+ Revenue	96,826,990	93,783,861	92,566,017	92,490,093	92,288,272
- Expenditures	(114,694,708)	(96,483,601)	(97,562,415)	(100,328,840)	(103,528,218)
= Revenue Surplus or Deficit	(17,867,719)	(2,699,740)	(4,996,398)	(7,838,748)	(11,239,946)
Line 7.020 Ending Balance with Renewal/New Levies	9,592,147	6,892,407	1,896,009	(5,942,738)	(17,182,685)

Financial Summary Notes

Expenditure change is projected to outpace revenue change. By the end of 2030, the cash balance is projected to decline by a total of $44,642,551 compared to 2025. For fiscal year 2030, expenditures are currently projected to exceed revenue, resulting in a revenue shortfall the final year of the forecast period.

For revenue, projected change is expected to be less than the historical average. Over the past five years, revenue decreased by -0.81% (-$3,039,137 annually). However, it is projected to decrease by -2.19% (-$2,188,798 annually) through fiscal year 2030. Notably, State Funding, is expected to be $3,166,272 more per year compared to history, and is the biggest driver of trend change on the revenue side.

For expenses, projected change is forecasted to increase at a faster pace than the historical trend. Expenditures decreased by 1.34% ($2,161,478 annually) during the past 5-year period, and are projected to decrease by 0.64% ($1,034,561 annually) through 2030. The forecast line with the most change on the expense side, Salaries, is anticpated to be $10,249,716 less per year in the projected period compared to historical averages.

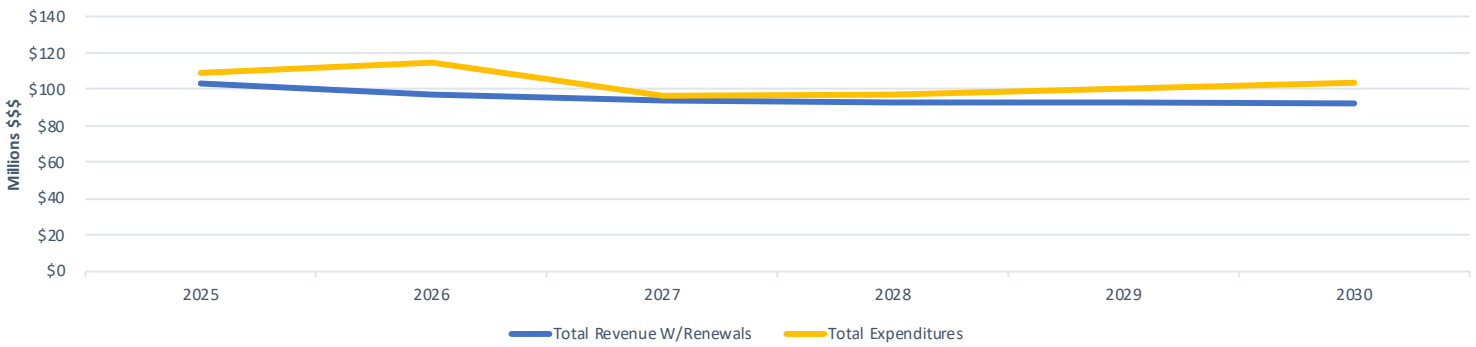
***Please see the supplemental documentation that speaks specifically to the reductions to elimate the previously projected deficits.

Disclosure Items:	*2026*	*2027*	*2028*	*2029*	*2030*
Modeled Renewal Levies - Annual Amount	-	-	-	-	-
Modeled New Levies - Annual Amount	-	-	-	-	-
Encumbrances (not subtracted from Cash Balance)	*1,500,000*	*1,500,000*	*1,500,000*	*1,500,000*	*1,500,000*

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Forecast Analysis

Revenue Compared to Expenditures

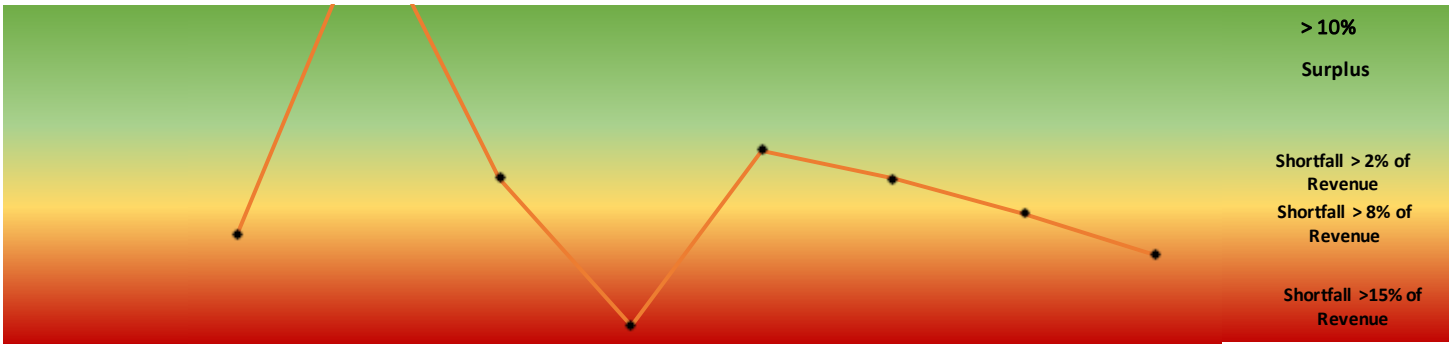


From 2026 to 2030, total revenues are projected to change by -2.19%

Expenditure change is expected to outpace revenue

From 2026 to 2030, total expenses are projected to change by -0.64%

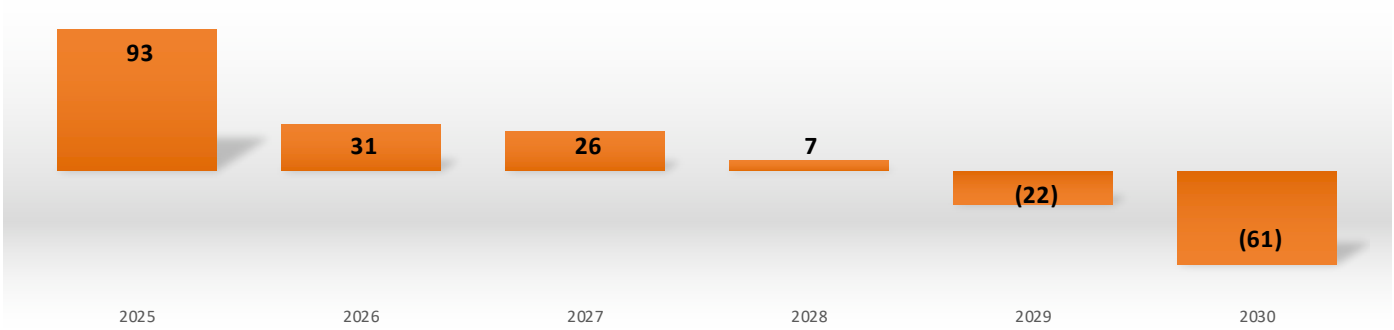
Revenue Surplus/(Shortfall) as a Percentage of Revenue



Current Forecast Surplus/(Shortfall)	2024	2025	2026	2027	2028	2029	2030
	17.8%	-5.3%	-18.5%	-2.9%	-5.4%	-8.5%	-12.2%

The district is trending toward revenue shortfall with the expenditures declining faster than revenue.
A revenue increase of 8.48% is needed to balance the budget in fiscal year 2030, or a $11,239,946 reduction in expenditures.
- The largest contributor to the projected revenue trend is the change in State Funding.
- The expenditure most impacting the changing trend is Salaries.

Days Cash on Hand at Fiscal Year-end

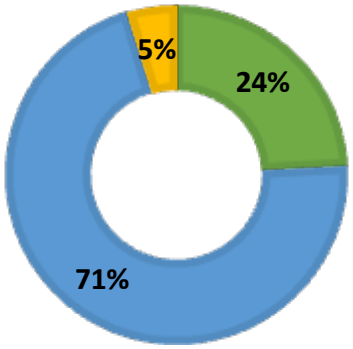


*based on 365 days

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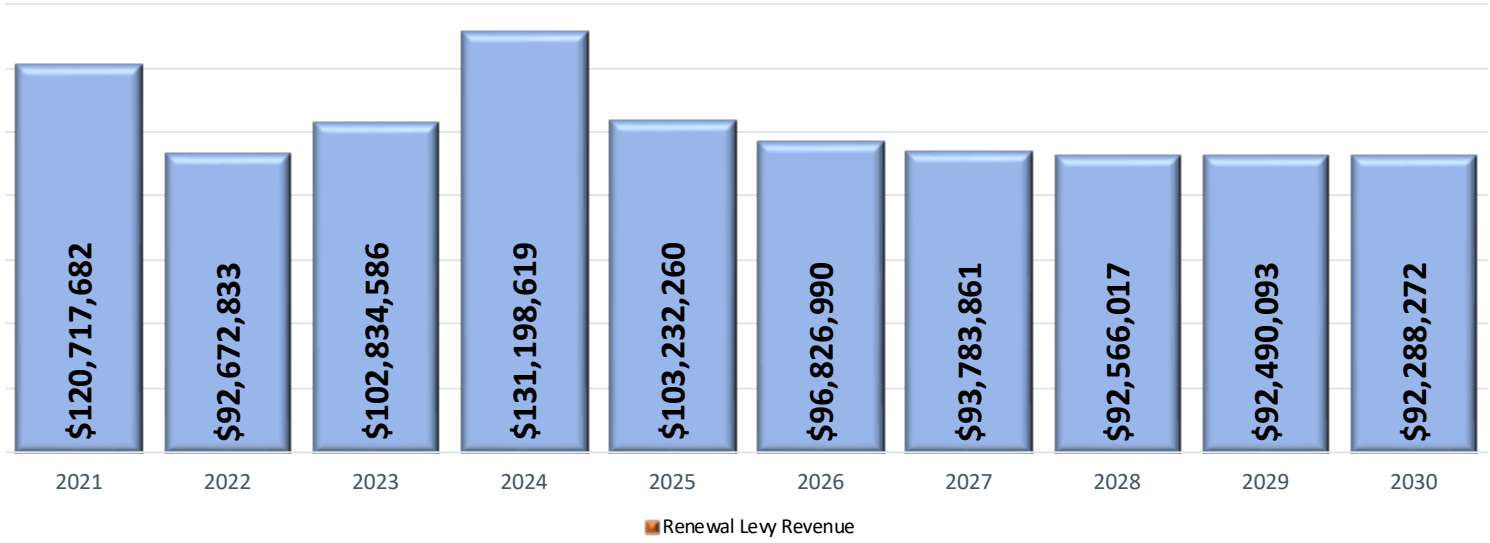
Revenue Overview

Revenue Sources



Local Taxes	
Real Estate Tax	21.26%
Public Utility Tax	2.92%
Income Tax	0.00%
State Sources	
State Funding	58.55%
Restricted Aid	9.84%
State Reimb Prop Tax Credits	2.77%
All Other Revenue	
Other Revenue	4.06%
Other Sources	0.59%

Annual Revenue Actual + Projected



Historic Revenue Change versus Projected Revenue Change

	Historical Average Annual $$ Change	Projected Average Annual $$ Change	Projected Compared to Historical Variance
Real Estate	$349,943	$40,511	($309,432)
Public Utility	($16,860)	$156,250	$173,110
Income Tax	$0	$0	$0
State Funding	($4,357,730)	($1,191,457)	$3,166,272
State Reimb Prop Tax Credits	($16,590)	$23,807	$40,396
All Othr Op Rev	$327,781	($218,035)	($545,816)
Other Sources	$674,319	($999,873)	($1,674,192)
Total Average Annual Change	($3,039,137)	($2,188,798)	$850,339
	-0.81%	-2.19%	-1.38%

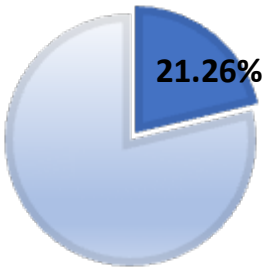
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For Comparison:
Expenditure average annual change is projected to be > ($1,034,561) On an annual average basis, expenditures are projected to contract while revenue contracts

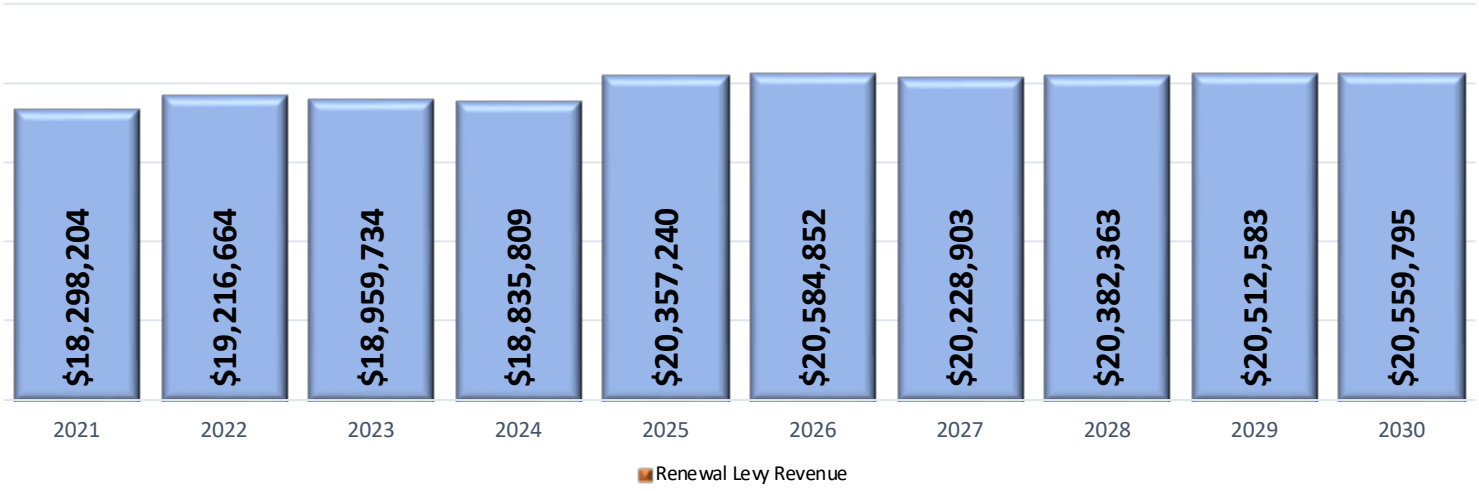
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1.010 - General Property Tax (Real Estate)

Revenue collected from taxes levied by a school district by the assessed valuation of real property using effective tax rates for class I (residential/agricultural) and class II (business).



Real estate property tax revenue accounts for 21.26% of total district general fund revenue.



Key Assumptions & Notes

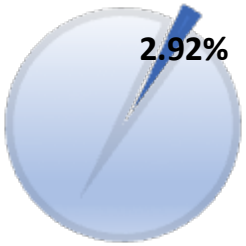
Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class 2 Rate	Change	
2024	929,227,700	253,608,200	23.14	-	37.30	-	98.9%
2025	924,254,050	(4,973,650)	23.15	0.01	38.62	1.32	99.6%
2026	926,454,050	2,200,000	23.13	(0.02)	38.67	0.05	99.6%
2027	1,058,454,050	132,000,000	20.30	(2.83)	36.21	(2.46)	99.6%
2028	1,060,654,050	2,200,000	20.29	(0.01)	36.26	0.05	99.6%
2029	1,062,854,050	2,200,000	20.28	(0.01)	36.31	0.05	99.6%

Class I, or residential/agricultural taxes make up approximately 70.73% of the real estate property tax revenue. The Class I tax rate is 23.15 mills in tax year 2025. The projections reflect an average gross collection rate of 99.6% annually through tax year 2029. The revenue changed at an average annual historical rate of 1.89% and is projected to change at an average annual rate of 0.20% through fiscal year 2030.

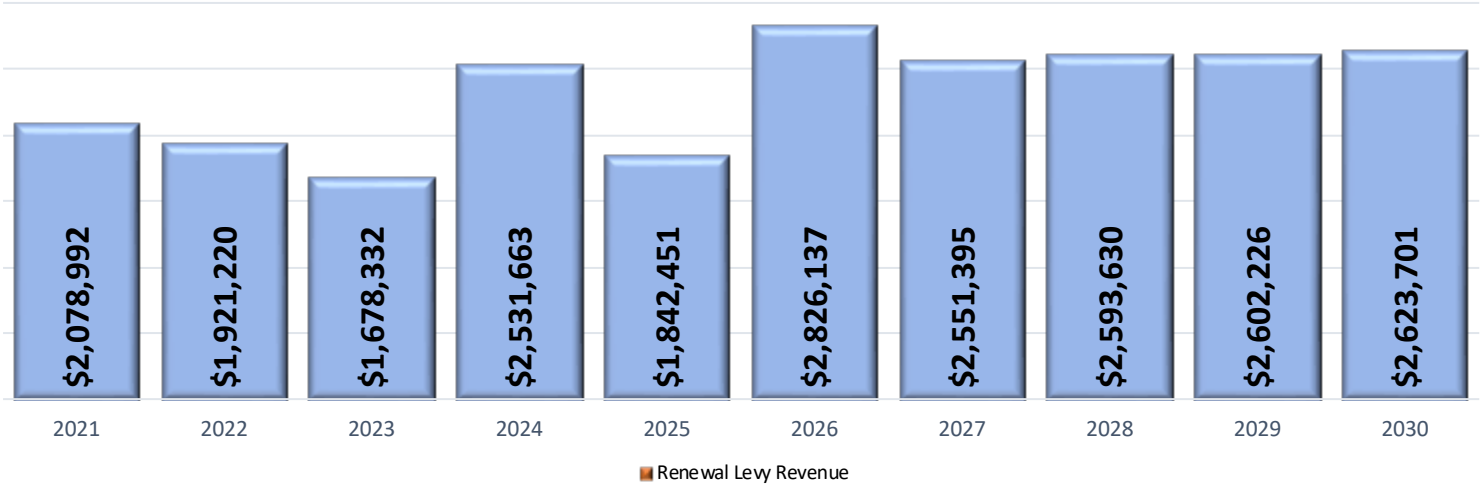
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1.020 - Public Utility Personal Property

Revenue generated from public utility personal property valuations multiplied by the district's full voted tax rate.



Public Utility Personal Property tax revenue accounts for 2.92% of total district general fund revenue.



Key Assumptions & Notes

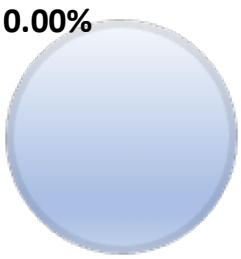
Values and Tax Rates					Gross Collection Rate Including Delinquencies
Tax Year	Valuation	Value Change	Full Voted Rate	Change	
2024	40,595,300	3,521,660	58.63	(1.52)	97.2%
2025	42,775,030	2,179,730	58.64	0.01	100.0%
2026	44,275,030	1,500,000	58.63	(0.01)	100.0%
2027	44,650,030	375,000	58.05	(0.58)	100.0%
2028	45,025,030	375,000	58.04	(0.01)	100.0%
2029	45,400,030	375,000	58.03	(0.01)	100.0%

The public utility personal property tax revenue is generated from the personal property values, additions, and depreciation reported by the utility companies. The property is taxed at the full voted tax rate which in tax year 2025 is 58.64 mills. The forecast is modeling an average gross collection rate of 100.00%. The revenue changed historically at an average annual dollar amount of -$16,860 and is projected to change at an average annual dollar amount of $156,250 through fiscal year 2030.

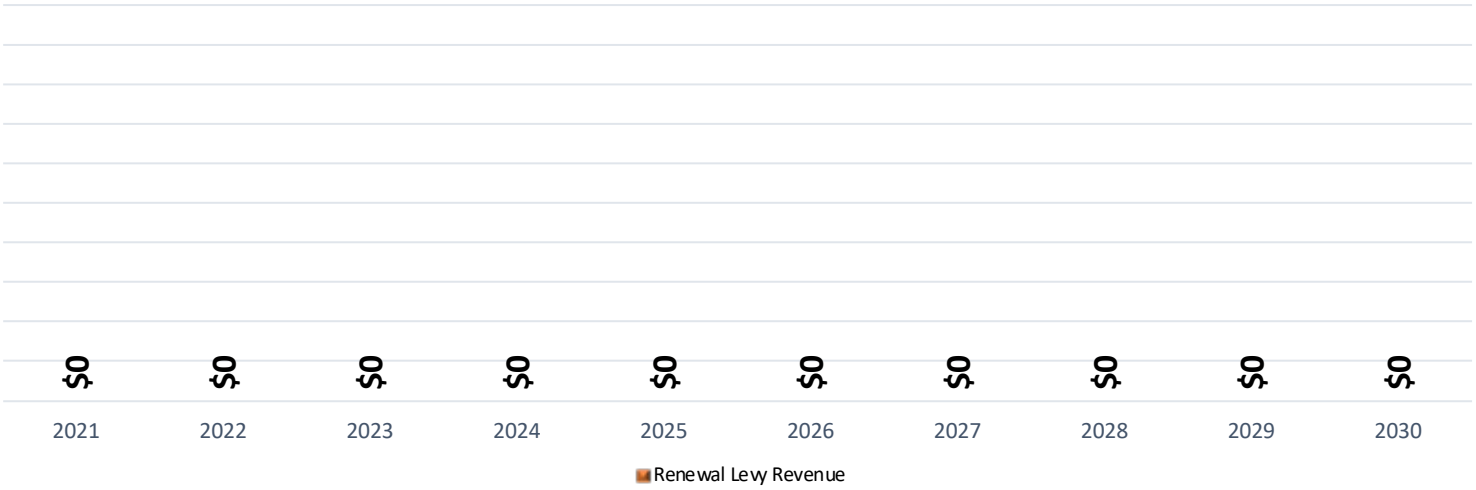
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1.030 - School District Income Tax

Revenue collected from income tax earmarked specifically to support schools with a voter approved tax by residents of the school district; separate from federal, state and municipal income taxes.



The district does not have a School District Income Tax levy.



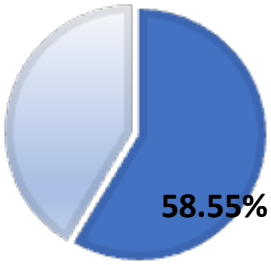
Key Assumptions & Notes

The district does not have an income tax levy.

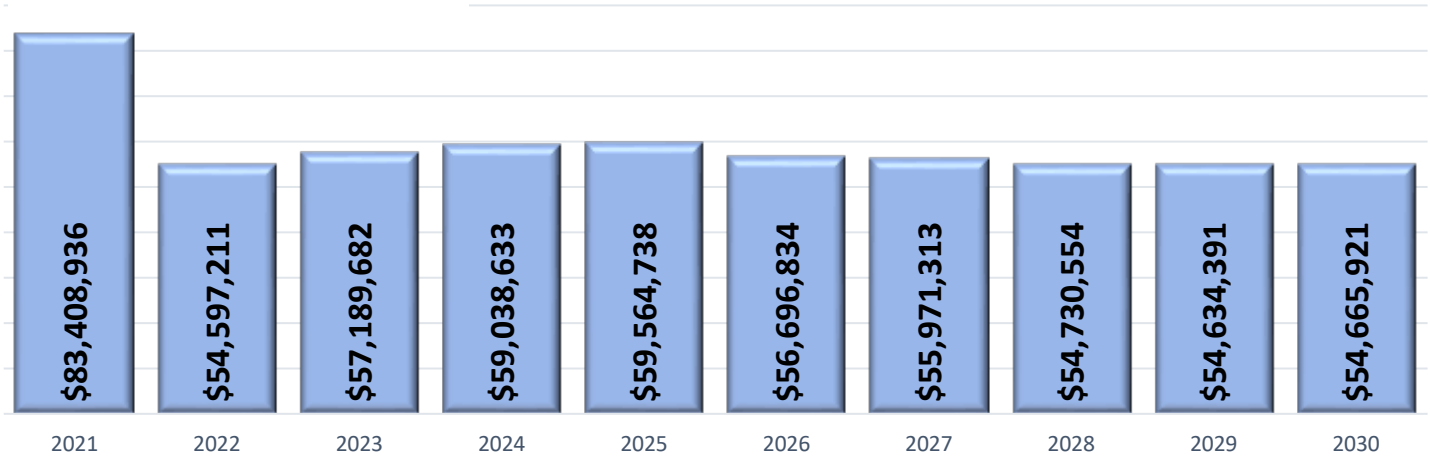
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1.035 - Unrestricted Grants-in-Aid

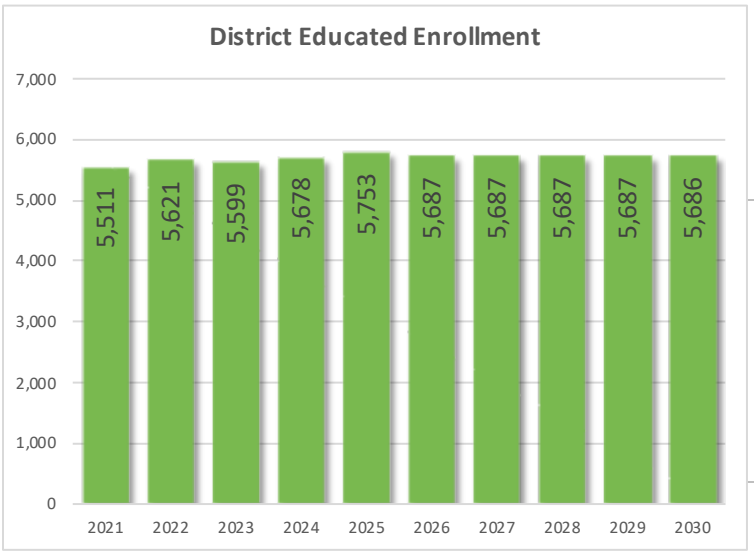
Funds received through the State Foundation Program with no restriction.



Unrestricted State Aid revenue accounts for 58.55% of total district general fund revenue.



Key Assumptions & Notes



Beginning in fiscal year 2022, Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates the four components identified as necessary to the education process. The Base Cost is currently calculated for two years using a statewide average from historical actual data.

For Lorain City School District, the calculated Base Cost total is $47,152,852 in 2026.

The State's Share of the calculated Base Cost total is $33,563,536, or $5,902 per pupil.

The FSFP also started funding students where they attended school. Therefore district educated enrollment is now used for per pupil funding. At the same time, the FSFP eliminated tuition transfer payments from school districts, which impacts the expense side of the forecast.

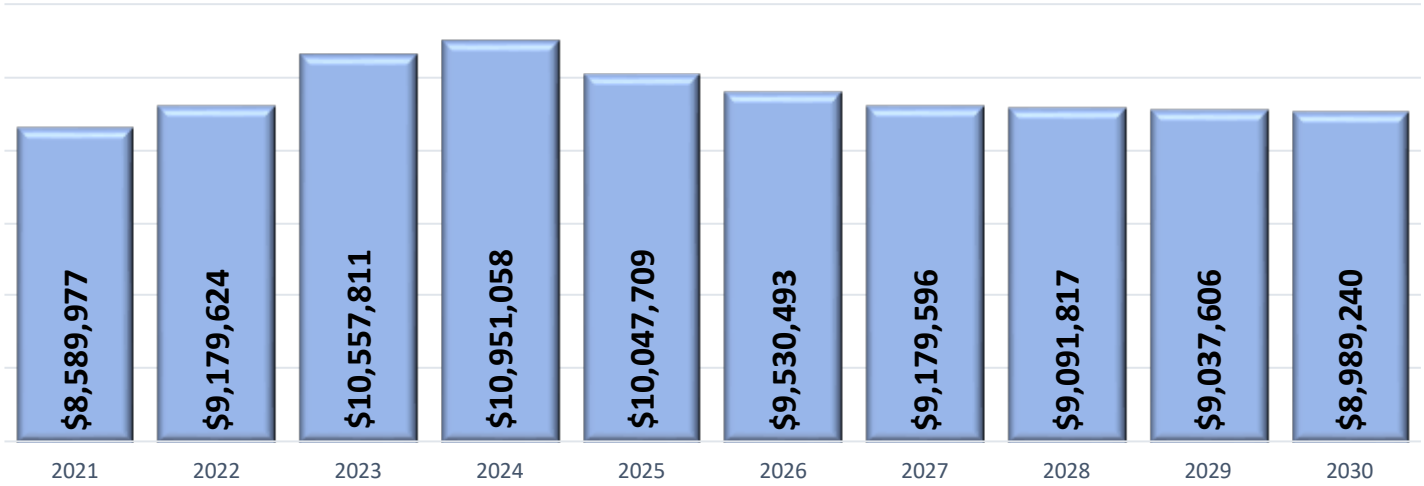
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1.040 & 1.045 - Restricted Grants-in-Aid

Funds received through the State Foundation Program or other allocations that are restricted for specific purposes.



Restricted State Aid revenue accounts for 9.84% of total district general fund revenue.



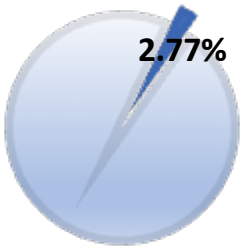
Key Assumptions & Notes

Restricted aid is the portion of state per pupil funding that must be classifed as restricted use. Historically the district's restricted state aid changed annually on average by $289,362 and is projected to change annually on average by -$211,694. Restricted funds represent 9.84% of the district's total revenue. Starting in fiscal year 2022, the district's Success & Wellness funding became restricted; the state's share of this funding recorded as restricted is $1,558,611. This funding has implications on general fund expenditures in that certain spending now occuring in a fund external to the general fund could shift to the general fund. The expenditures in this forecast are adjusted to reflect this change.

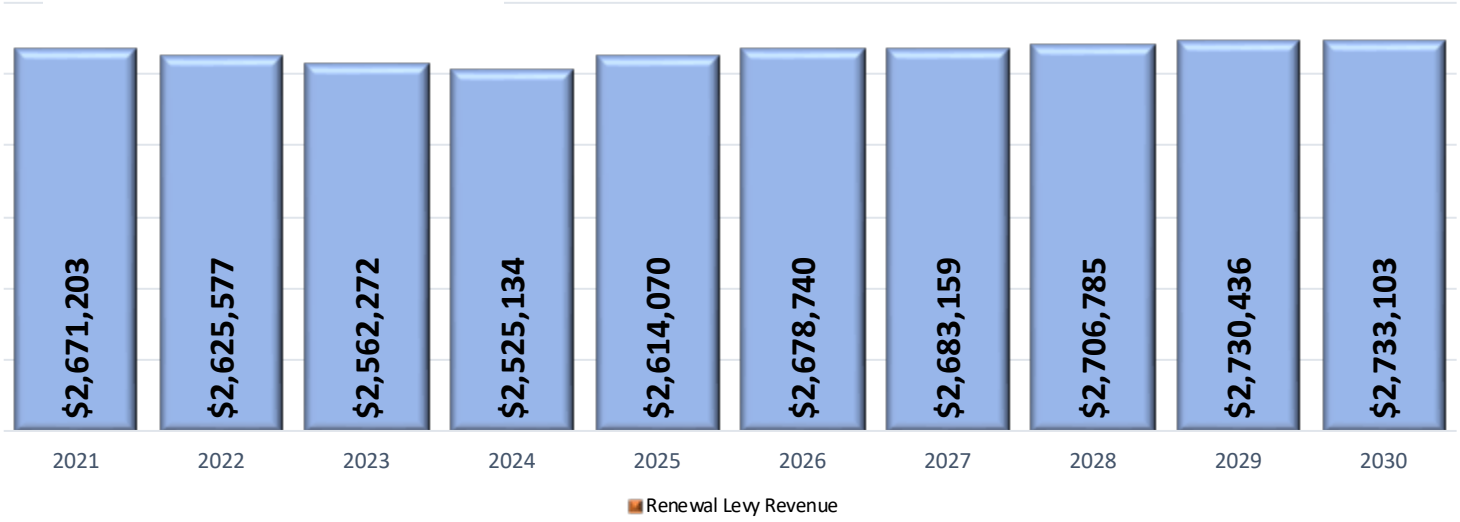
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1.050 - State Reimbursement Property Tax Credits

Includes funds received for Tangible Personal Property Tax Reimbursement, Electric Deregulation, Homestead and Rollback.



State Reimbursement of Property Tax Credit revenue accounts for 2.77% of total district general fund revenue.



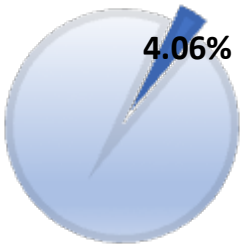
Key Assumptions & Notes

State Reimbursement of Property Tax Credits primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions to their tax bill. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In fiscal year 2026, approximately 11.6% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 3.6% will be reimbursed in the form of qualifying homestead exemption credits.

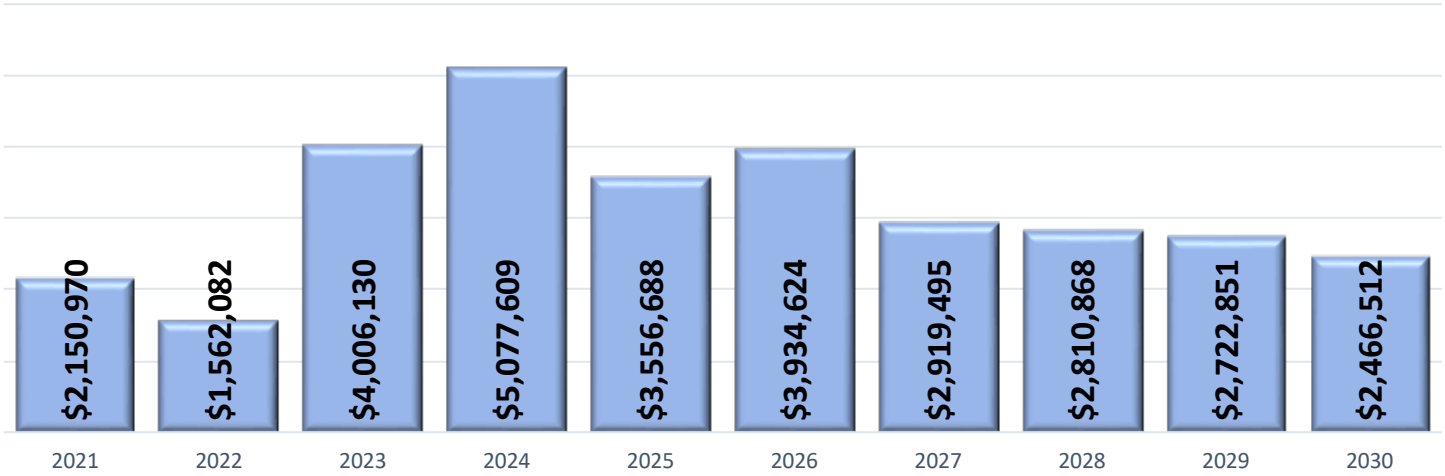
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1.060 - All Other Operating Revenues

Operating revenue sources not included in other lines; examples include tuition, fees, earnings on investments, rentals, and donations.



All Other Revenue accounts for 4.06% of total district general fund revenue.



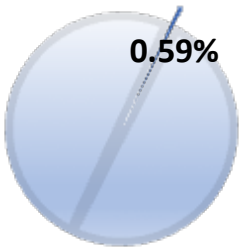
Key Assumptions & Notes

Other revenue includes tuition received by the district for non-resident students educated by the district. It also includes interest income, payments in lieu of taxes, and miscellaneous revenue. The historical average annual change was $327,781. The projected average annual change is -$218,035 through fiscal year 2030.

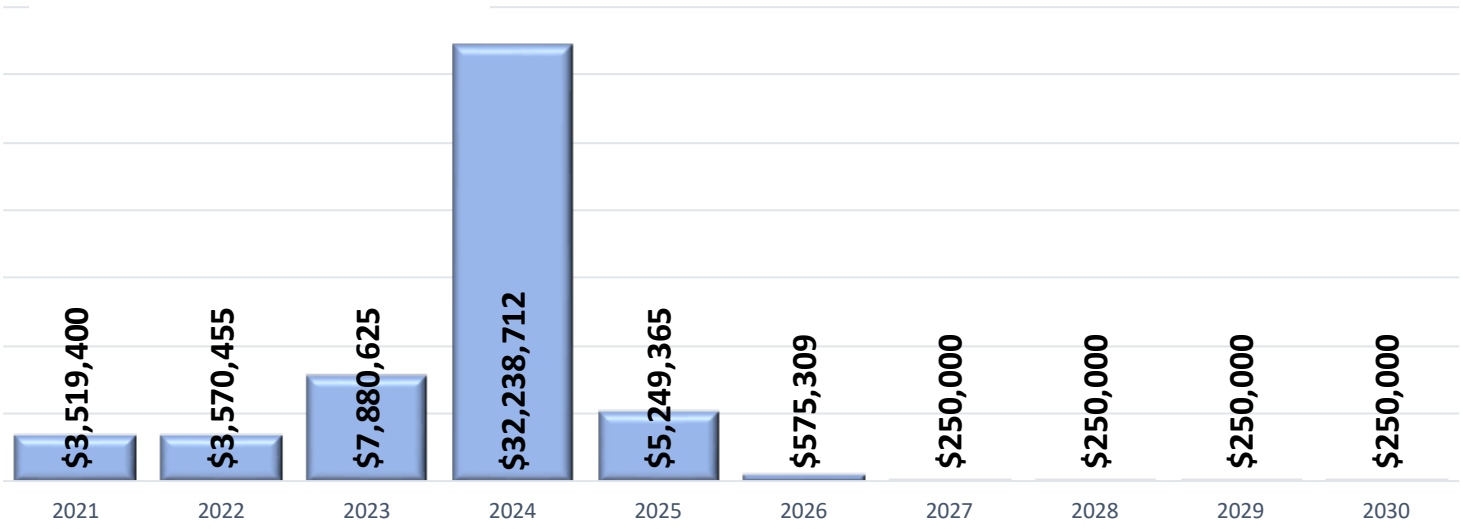
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2.070 - Total Other Financing Sources

Includes proceeds from sale of notes, state emergency loans and advancements, operating transfers-in, and all other financing sources like sale and loss of assets, and refund of prior year expenditures.



Other Sources of revenue accounts for 0.59% of total district general fund revenue.



Key Assumptions & Notes

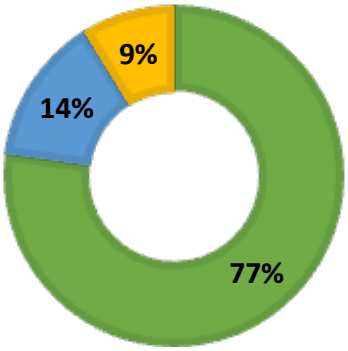
		FORECASTED				
	2025	2026	2027	2028	2029	2030
Transfers In	-	2,312	-	-	-	-
Advances In	853	542,245	250,000	250,000	250,000	250,000
All Other Financing Sources	5,248,512	30,752	-	-	-	-

Other sources includes revenue that is generally classified as non-operating. Return advances-in are the most common revenue source. In 2025 the district receipted $853 as advances-in and is projecting advances of $542,245 in fiscal year 2026. The district also receives other financing sources such as refund of prior year expenditures in this category. The district is projecting that all other financing sources will be $30,752 in 2026 and average $0 annually through 2030.

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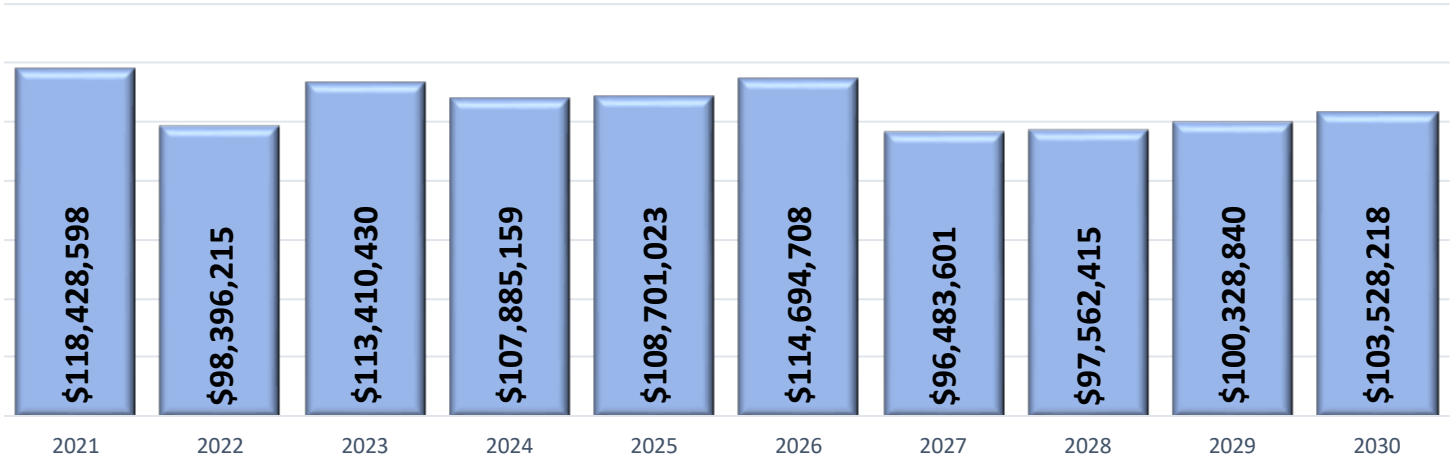
Expenditure Overview

Expenditure Categories



Personnel Costs	
Salaries	58.36%
Benefits	18.82%
Purchased Services	13.99%
All Other Expenditures	
Supplies, Capital, Debt, Other Obj	7.76%
Other Uses	1.08%

Annual Expenditures Actual + Projected



Historic Expenditures Change versus Projected Expenditures Change

	Historical Average Annual $$ Change	Projected Average Annual $$ Change	Projected Compared to Historical Variance
Salaries	$9,616,537	($633,178)	($10,249,716)
Benefits	$3,341,814	($108,725)	($3,450,539)
Purchased Services	($5,385,750)	($398,431)	$4,987,318
Supplies & Materials	$229,914	($94,213)	($324,127)
Capital Outlay	$242,223	$200,599	($41,625)
Intergov & Debt	$0	$0	($0)
Other Objects	$60,081	$55,018	($5,063)
Other Uses	($10,266,235)	($55,630)	$10,210,605
Total Average Annual Change	($2,161,478)	($1,034,561)	$1,126,917
	-1.34%	-0.64%	0.69%

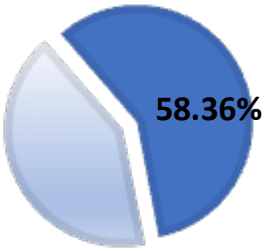
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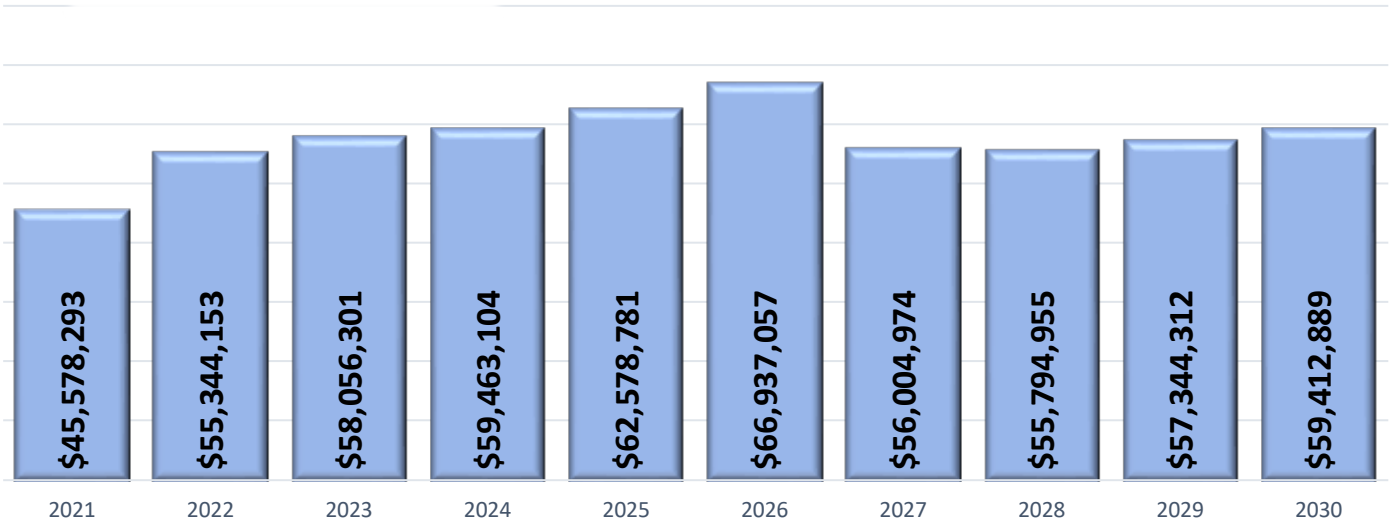
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3.010 - Personnel Services

Employee salaries and wages, including extended time, severance pay, supplemental contracts, etc.



Salaries account for 58.36% of the district's total general fund spending.



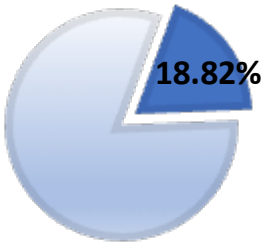
Key Assumptions & Notes

Salaries represent 58.36% of total expenditures and increased at a historical average annual rate of 49.68% (or $9,616,537). This category of expenditure is projected to decrease at an annual average rate of -0.67% (or -$633,178) through fiscal year 2030. The projected average annual rate of change is 50.35% less than the five year historical annual average.

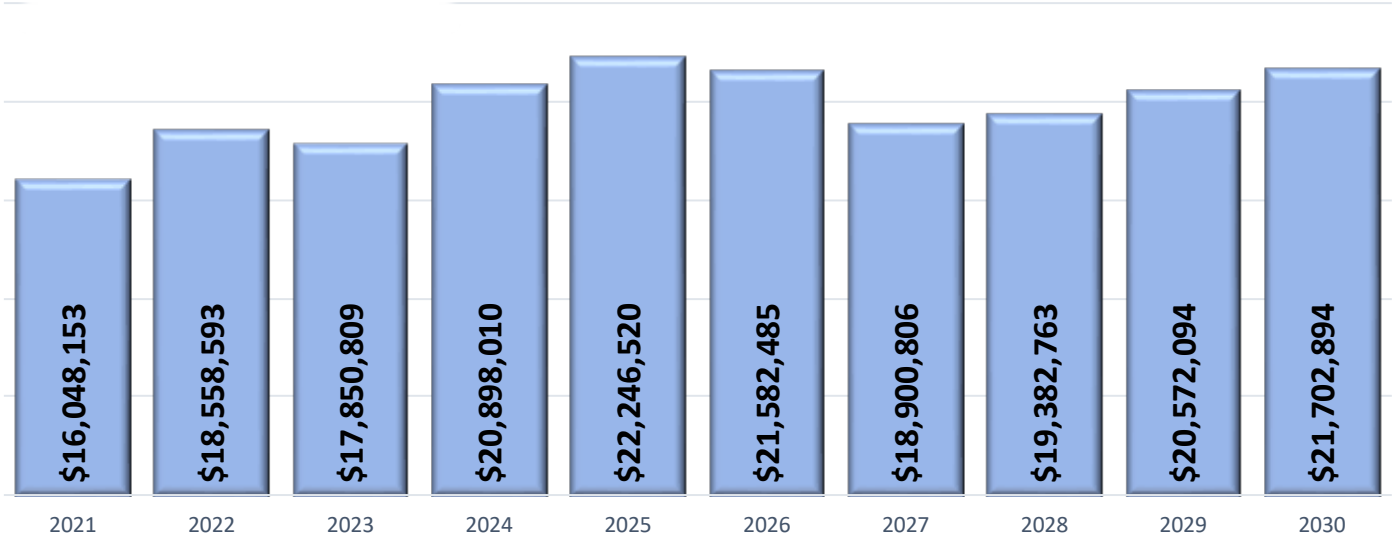
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3.020 - Employees' Benefits

Retirement for all employees, Workers Compensation, early retirement incentives, Medicare, unemployment, pickup on pickup, and all health-related insurances.



Benefits account for 18.82% of the district's total general fund spending.



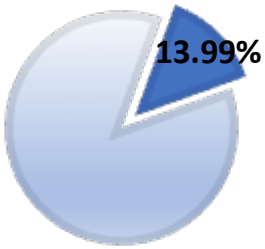
Key Assumptions & Notes

Benefits represent 18.82% of total expenditures and increased at a historical average annual rate of 45.03%. This category of expenditure is projected to decrease at an annual average rate of -0.25% through fiscal year 2030. The projected average annual rate of change is 45.28% less than the five year historical annual average.

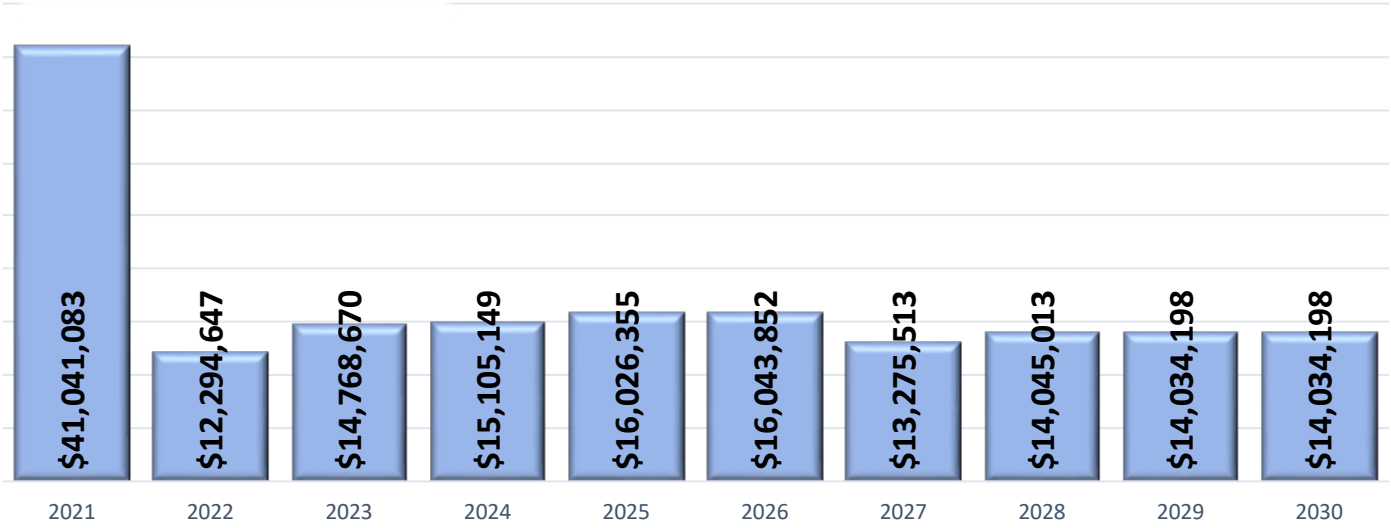
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3.030 - Purchased Services

Amounts paid for services rendered by personnel who are not on the payroll of the school district, expenses for tuition paid to other districts, utility costs and other services which the school district may purchase.



Purchased Services account for 13.99% of the district's total general fund spending.



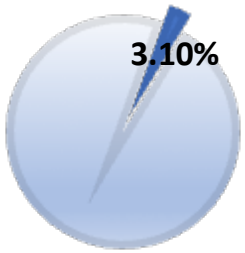
Key Assumptions & Notes

Purchased Services represent 13.99% of total expenditures and decreased at a historical average annual rate of 9.20%. This category of expenditure is projected to decrease at an annual average rate of 2.29% through fiscal year 2030. Starting in 2022, the Fair School Funding Plan (State Funding) only accounted for district educated enrollment, thereby reducing district tuition costs for open enrollment 'out,' community schools, STEM, and scholarship students. This change resulted in lower district costs, but also less per pupil state revenue since per pupil funding is now paid directly by the state to the district students attend.

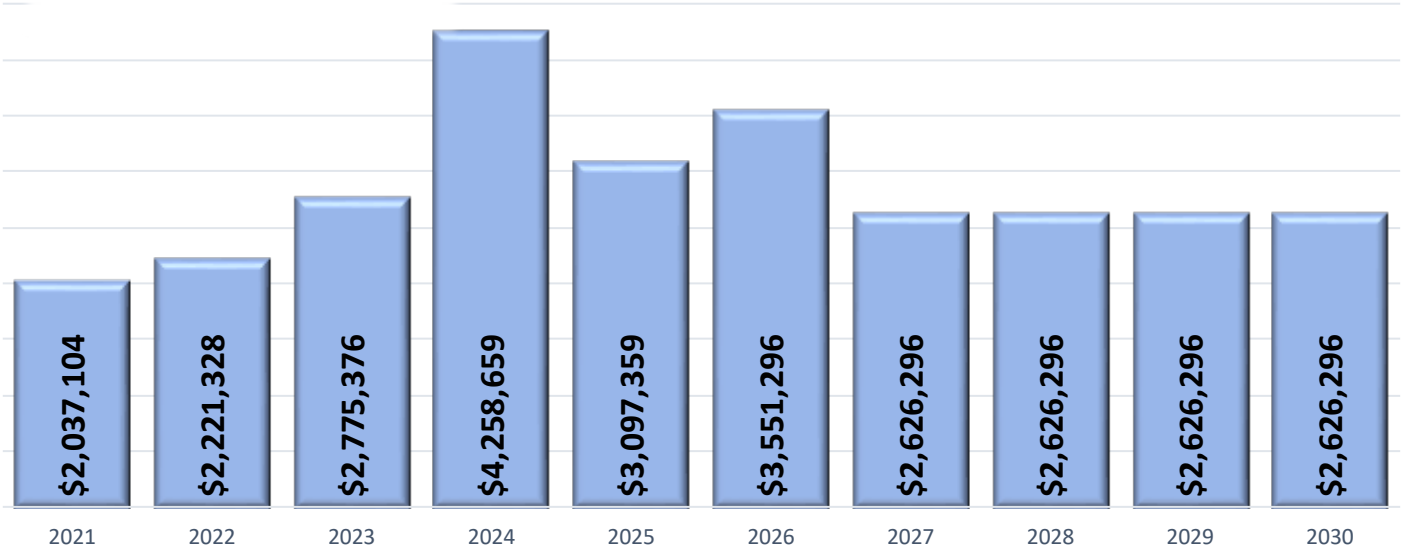
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3.040 - Supplies & Materials

Expenditures for general supplies, instructional materials including textbooks and media material, bus fuel and tires, and all other maintenance supplies.



Supplies and Materials account for 3.10% of the district's total general fund spending.



Key Assumptions & Notes

Supplies & Materials represent 3.10% of total expenditures and increased at a historical average annual rate of 12.95%. This category of expenditure is projected to decrease at an annual average rate of 2.28% through fiscal year 2030. The projected average annual rate of change is 15.23% less than the five year historical annual average.

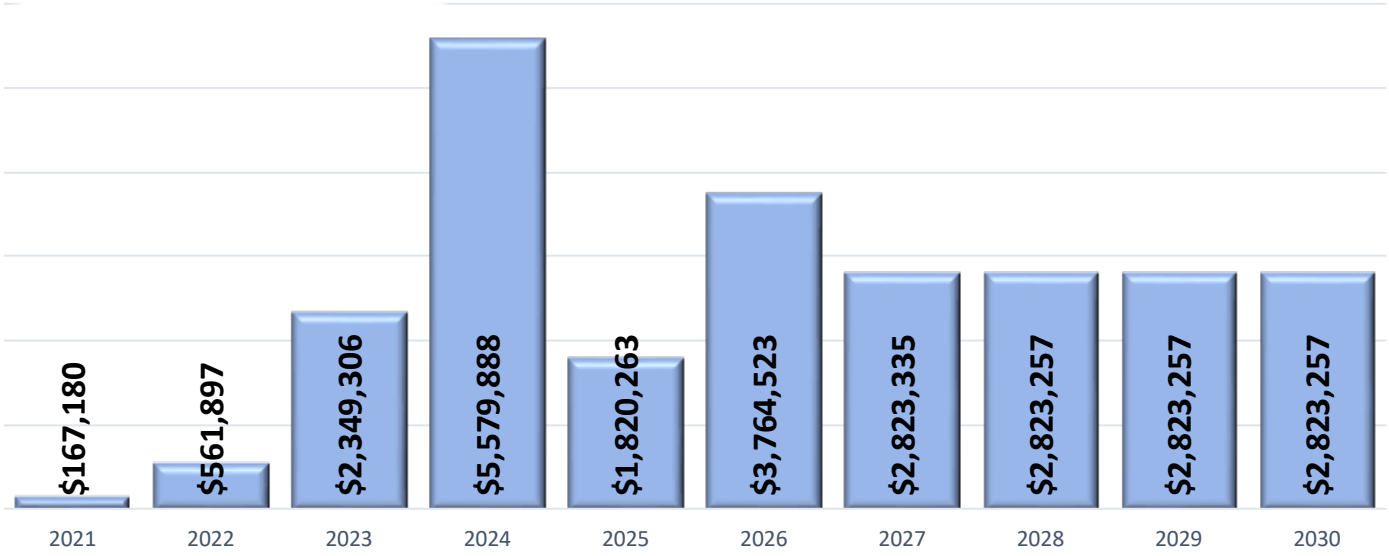
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3.050 - Capital Outlay

This line includes expenditures for items having at least a five-year life expectancy, such as land, buildings, improvements of grounds, equipment, computers/technology, furnishings, and buses.



Capital Outlay account for 3.28% of the district's total general fund spending.



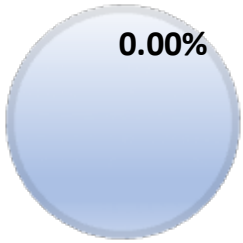
Key Assumptions & Notes

Capital Outlay represent 3.28% of total expenditures and increased at a historical average annual amount of $242,223. This category of expenditure is projected to grow at an annual average rate of $200,599 through 2030. The projected average annual change is less than the five year historical annual average.

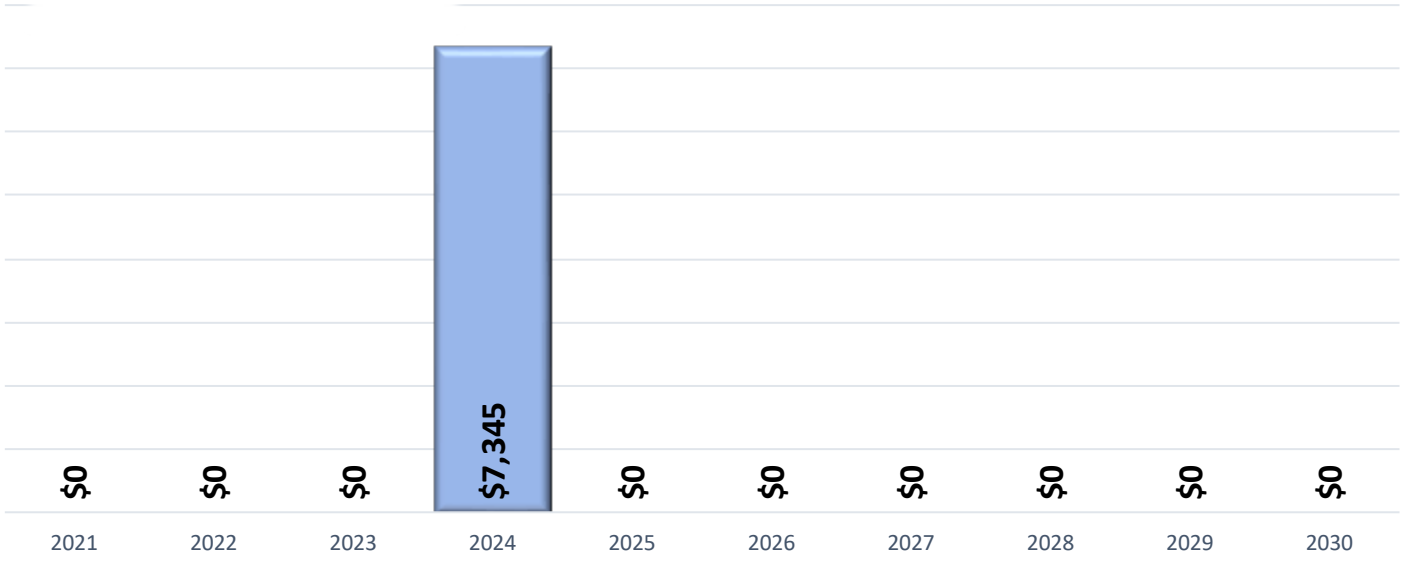
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3.060-4.060 - Intergovernmental & Debt

These lines account for pass through payments, as well as monies received by a district on behalf of another governmental entity, plus principal and interest payments for general fund borrowing.



Intergovernmental and Debt account for 0.00% of the district's total general fund spending.



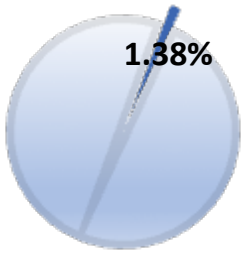
Key Assumptions & Notes

The Intergovernmental/Debt expenditure category details general fund debt issued by the District.

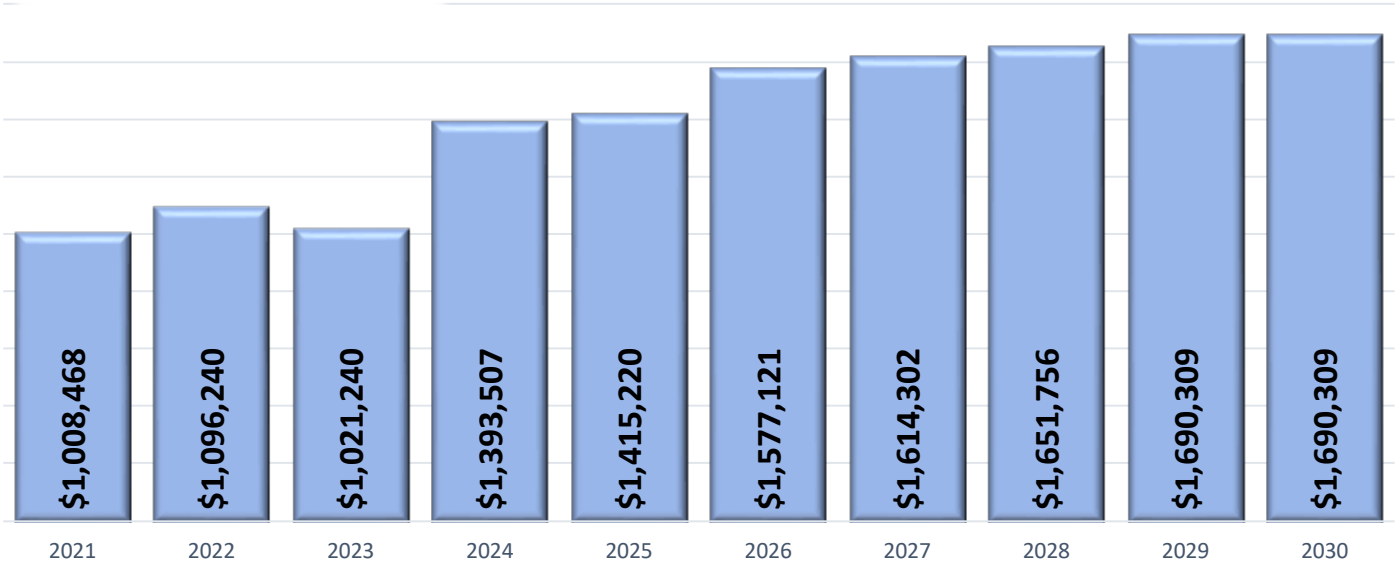
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4.300 - Other Objects

Primary components for this expenditure line are membership dues and fees, ESC contract deductions, County Auditor/Treasurer fees, audit expenses, and election expenses.



Other Objects account for 1.38% of the district's total general fund spending.



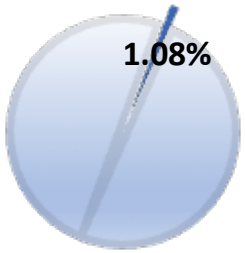
Key Assumptions & Notes

Other Objects represent 1.38% of total expenditures and increased at a historical average annual rate of 6.07%. This category of expenditure is projected to grow at an annual average rate of 3.69% through fiscal year 2030. The projected average annual rate of change is 2.38% less than the five year historical annual average.

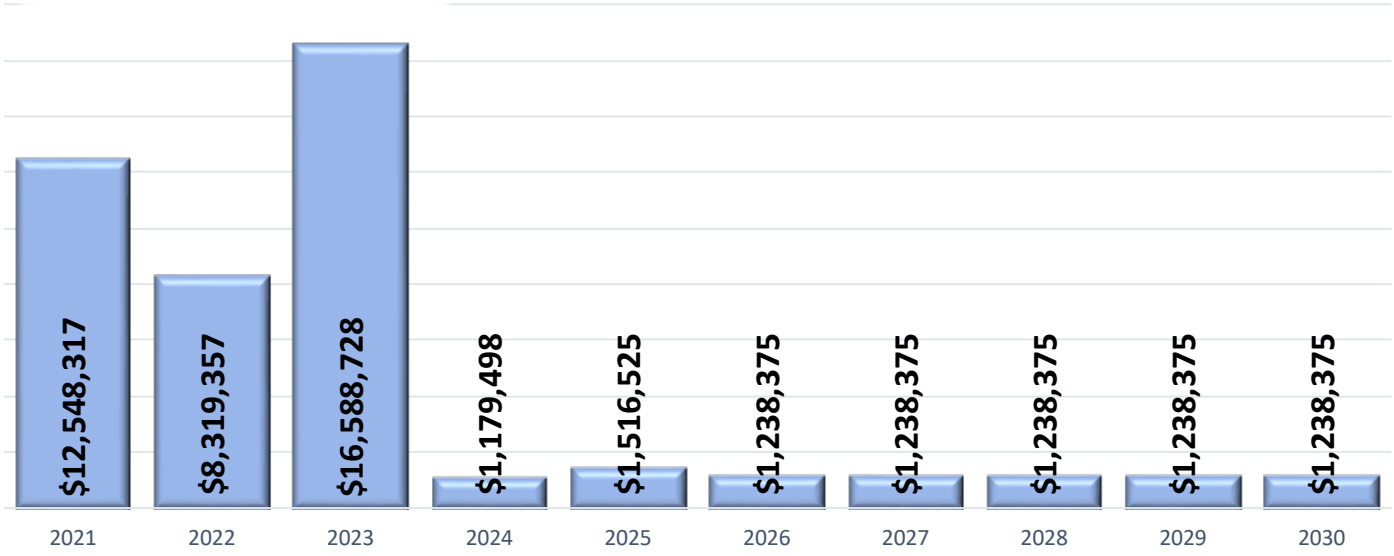
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5.040 - Total Other Financing Uses

Operating transfers-out, advances out to other funds, and all other general fund financing uses.



Other Uses account for 1.08% of the district's total general fund spending.



Key Assumptions & Notes

		FORECASTED				
	2025	2026	2027	2028	2029	2030
Transfers Out	974,280	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Advances Out	542,245	238,375	238,375	238,375	238,375	238,375
Other Financing Uses	-	-	-	-	-	-

Other uses includes expenditures that are generally classified as non-operating. It is typically in the form of advances-out which are then repaid into the general fund from the other district funds. In 2025 the district had advances-out and has advances-out forecasted through fiscal year 2030. The district can also move general funds permanently to other funds, and as the schedule above presents, the district has transfers forecasted through fiscal year 2030. The table above presents the district's planned advances and transfers. The district can also have other uses of funds which is reflected in the table above.

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Lorain City School District

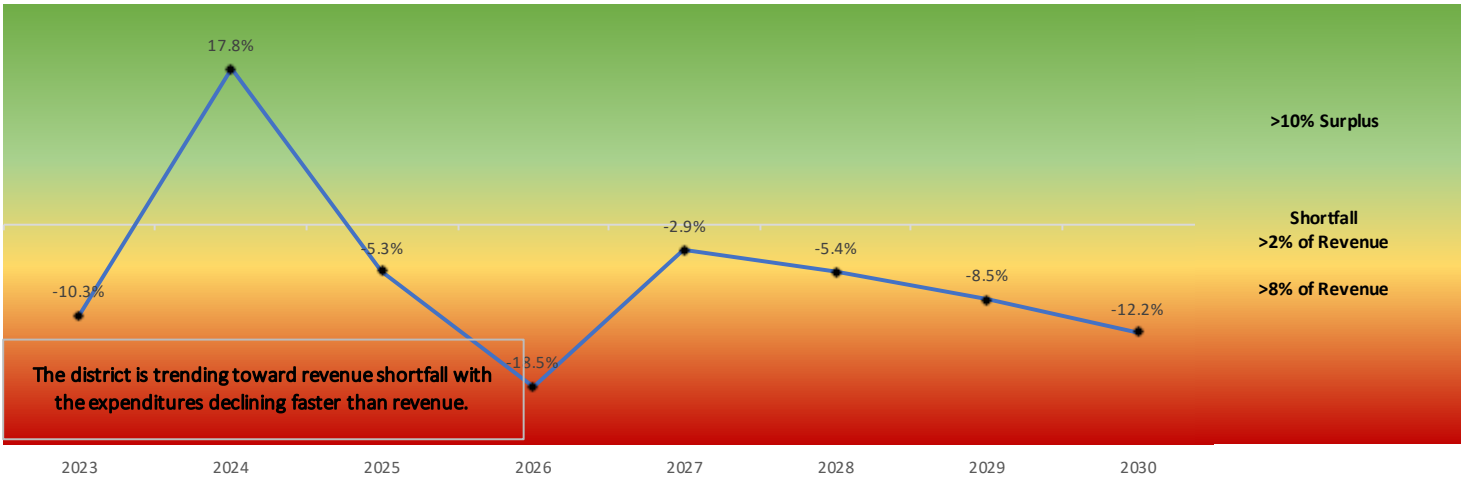
Five Year Forecast

February Fiscal Year 2026

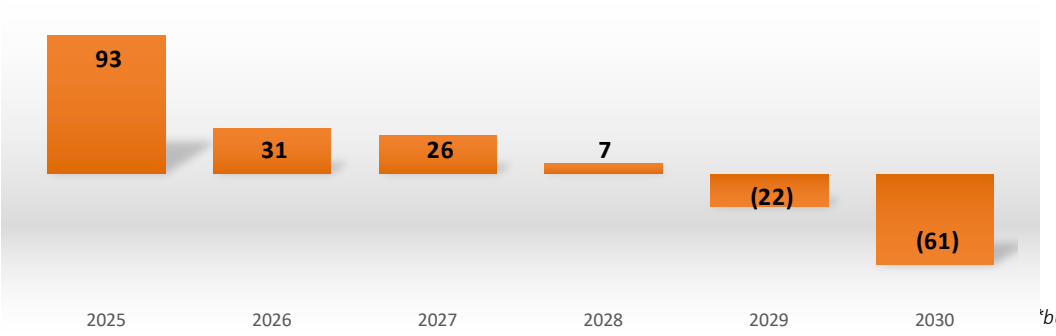
	Actual	FORECASTED				
Fiscal Year:	2025	2026	2027	2028	2029	2030
Revenue:						
1.010 - General Property Tax (Real Estate)	20,357,240	20,584,852	20,228,903	20,382,363	20,512,583	20,559,795
1.020 - Public Utility Personal Property	1,842,451	2,826,137	2,551,395	2,593,630	2,602,226	2,623,701
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	59,564,738	56,696,834	55,971,313	54,730,554	54,634,391	54,665,921
1.040 - Restricted Grants-in-Aid	10,047,709	9,530,493	9,179,596	9,091,817	9,037,606	8,989,240
1.050 - State Reimb Prop Tax Credits	2,614,070	2,678,740	2,683,159	2,706,785	2,730,436	2,733,103
1.060 - All Other Operating Revenues	3,556,688	3,934,624	2,919,495	2,810,868	2,722,851	2,466,512
1.070 - Total Revenue	97,982,895	96,251,680	93,533,861	92,316,017	92,240,093	92,038,272
Other Financing Sources:						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	2,312	-	-	-	-
2.050 - Advances-In	853	542,245	250,000	250,000	250,000	250,000
2.060 - All Other Financing Sources	5,248,512	30,752	-	-	-	-
2.070 - Total Other Financing Sources	5,249,365	575,309	250,000	250,000	250,000	250,000
2.080 - Total Rev & Other Sources	103,232,260	96,826,990	93,783,861	92,566,017	92,490,093	92,288,272
Expenditures:						
3.010 - Personnel Services	62,578,781	66,937,057	56,004,974	55,794,955	57,344,312	59,412,889
3.020 - Employee Benefits	22,246,520	21,582,485	18,900,806	19,382,763	20,572,094	21,702,894
3.030 - Purchased Services	16,026,355	16,043,852	13,275,513	14,045,013	14,034,198	14,034,198
3.040 - Supplies and Materials	3,097,359	3,551,296	2,626,296	2,626,296	2,626,296	2,626,296
3.050 - Capital Outlay	1,820,263	3,764,523	2,823,335	2,823,257	2,823,257	2,823,257
Intergovernmental & Debt Service	-	-	-	-	-	-
4.300 - Other Objects	1,415,220	1,577,121	1,614,302	1,651,756	1,690,309	1,690,309
4.500 - Total Expenditures	107,184,499	113,456,333	95,245,225	96,324,040	99,090,465	102,289,843
Other Financing Uses						
5.010 - Operating Transfers-Out	974,280	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
5.020 - Advances-Out	542,245	238,375	238,375	238,375	238,375	238,375
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	1,516,525	1,238,375	1,238,375	1,238,375	1,238,375	1,238,375
5.050 - Total Exp and Other Financing Uses	108,701,023	114,694,708	96,483,601	97,562,415	100,328,840	103,528,218
6.010 - Excess of Rev Over/(Under) Exp	(5,468,764)	(17,867,719)	(2,699,740)	(4,996,398)	(7,838,748)	(11,239,946)
7.010 - Cash Balance July 1 (No Levies)	32,928,630	27,459,866	9,592,147	6,892,407	1,896,009	(5,942,738)
7.020 - Cash Balance June 30 (No Levies)	27,459,866	9,592,147	6,892,407	1,896,009	(5,942,738)	(17,182,685)
		Reservations				
8.010 - Estimated Encumbrances June 30	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	25,959,866	8,092,147	5,392,407	396,009	(7,442,738)	(18,682,685)
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies		-	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-	-	-
12.010 - Fund Bal June 30 for Cert of Obligations	25,959,866	8,092,147	5,392,407	396,009	(7,442,738)	(18,682,685)
Revenue from New Levies						
13.010 & 13.020 - New Levies		-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
15.010 - Unreserved Fund Balance June 30	25,959,866	8,092,147	5,392,407	396,009	(7,442,738)	(18,682,685)

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Revenue Surplus/(Shortfall) - Current Forecast



Days Cash on Hand - Current Forecast

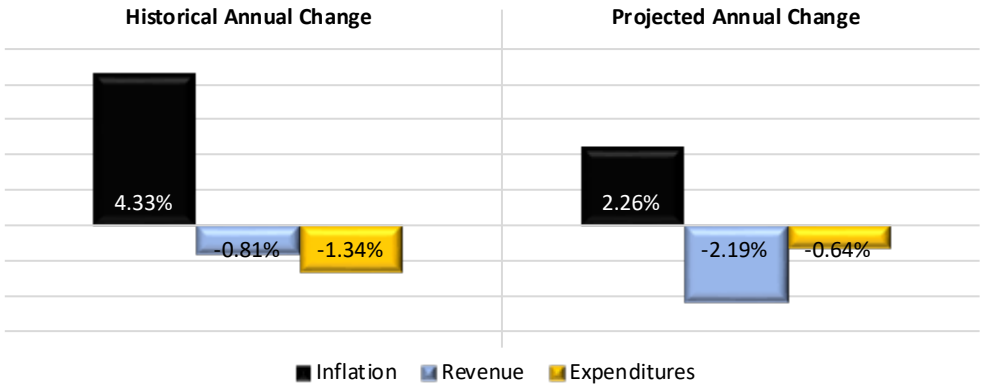


Days cash on hand is projected to decline and is projected to be negative by 2030.

*based on 365 days

5-Year Average Annual Change - Inflation, Revenue and Expenditures

Average projected annual expenditure change is less than inflation , and more than revenue.



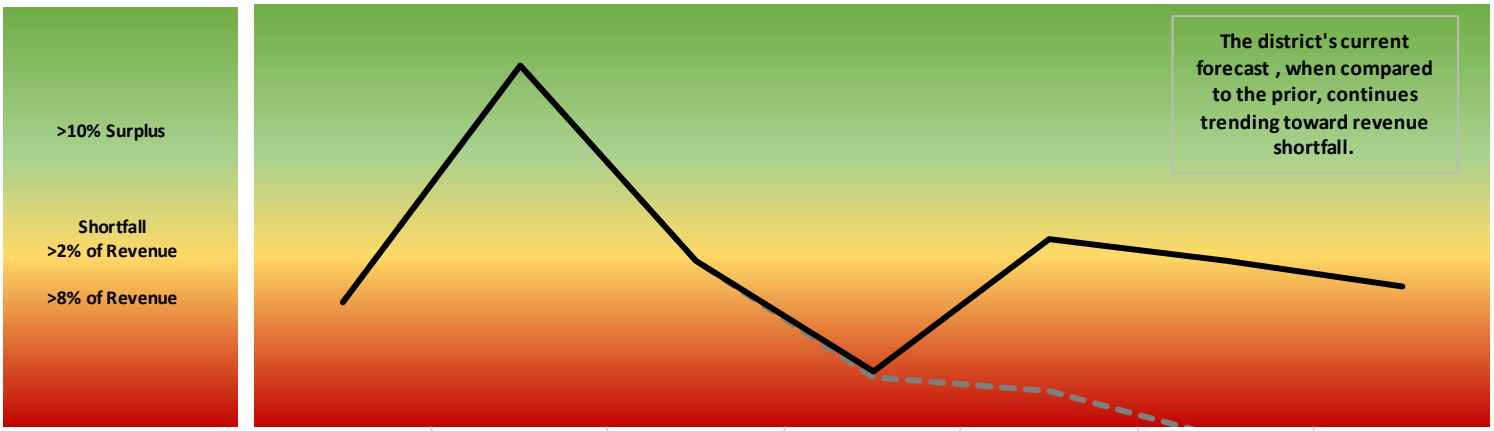
CPI (Inflation) Source: Federal Reserve Bank of St. Louis (July 1, 2025)
https://alfred.stlouisfed.org

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Current to Prior Forecast Comparison

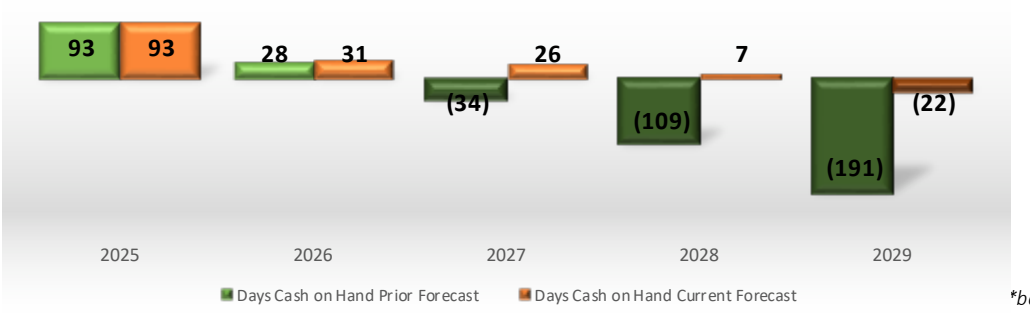
Lorain City School District

Revenue Surplus/(Shortfall) - Current Compared to Prior Forecast



	2023	2024	2025	2026	2027	2028	2029
Prior Forecast	-10.3%	17.8%	-5.3%	-19.2%	-20.9%	-26.4%	-30.2%
Current Forecast	-10.3%	17.8%	-5.3%	-18.5%	-2.9%	-5.4%	-8.5%

Days Cash on Hand - Current Compared to Prior Forecast



Days cash on hand is forecasted to decline, and is similar to the prior forecast trend.

*based on 365 days

Revenue and Expenditure Variances - Current Compared to Prior Forecast

		Revenue Variance	
Cumulative Unfavorable Revenue Variance	**-0.03%**	($152,353)	
	Largest Revenue Variances		
Levy Renewals	**-3.02%**	($14,490,584)	
1.01 Real Estate	**1.42%**	$6,779,774	
1.050 - State Reimb Prop Tax Credits	**0.89%**	$4,283,115	
All Other Revenue Categories	**0.68%**	$3,275,342	

The current revenue forecast is down by 0.03% compared to the prior forecast.

NET cumulative forecast impact for the forecast period 2025 - 2029 of Revenue and Expense variances is 9.93% (or $57,145,937).

The current forecast for expenditures is down by 9.96% compared to the prior forecast.

Expenditure Variance		
-9.96%	($57,298,290)	**Cumulative Favorable Expenditure Variance**
Largest Expenditure Variances		
-6.23%	($35,834,346)	3.01 Salaries
-2.10%	($12,102,625)	3.02 Benefits
-0.72%	($4,134,980)	3.03 Purchased Serv.
-0.91%	($5,226,339)	All Other Expenditure Categories

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Detailed Comparison of Net Revenue Change Since October

Lorain City School District

Forecast Compare $$ Variance

Current Over/(Under) Prior

		Actual	FORECASTED			
		2025	2026	2027	2028	2029
Revenue:	1.01 Real Estate	(0)	(478,818)	1,177,361	3,159,522	2,921,709
	1.02 Pub Utility	(0)	20,138	628,550	1,208,542	1,205,306
	1.03 Income Tax	-	-	-	-	-
	1.035,1.040 State	(0)	296,894	204,585	167,475	(32,429)
	1.050 - State Reimb Prop Tax Credits	0	500,260	1,180,879	1,321,385	1,280,591
	1.060 All Other	(0)	(118,645)	(118,646)	(118,645)	(118,645)
	2.010-2.060 Other Sources	(0)	28,795	7,356	7,356	7,356
	Levy Renewals	-	-	(2,903,441)	(5,794,541)	(5,792,602)
	Total 2.08 Rev plus Renewals	(1)	248,625	176,644	(48,906)	(528,714)
	Total 2.08 Revenue Percentage Change	0.0%	0.3%	0.2%	-0.1%	-0.6%

The table above reflects the net change in revenue when comparing the current forecast results to the forecast submitted to Ohio DEW in October.

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Property Tax Reform Impact - Retrospective Look

Tax Years 2023, 2024, and 2025

District's Outside Millage "Floor" Status Before Property Tax Reform

Class I	**TY 2023**	**TY 2024**	**TY 2025**
Inside Millage	3.44	3.44	3.44
Effective Outside Millage	20.60	16.56	16.56
Effective Inside + Outside Millage	24.04	20.00	20.00

Before property tax reform, H.B. 920 prevented inside plus outside millage from dropping below the 20-mill floor, resulting in large increases in taxpayer bills after reappraisals.

Class I Property Values Change	**TY 2023**	**TY 2024**	**TY 2025**
Reappraisal or Update Year	No	Yes	No
Percent of District in Reappraisal/Update	0.00%	100.00%	0.00%
Class I Combined Change	0.0%	39.1%	0.0%
New GDP-D Allowed Growth	13.00%	15.40%	13.30%

Do local taxpayers qualify for prior property tax relief in the way of Credits or Millage reductions?

Millage Change	**TY 2023**	**TY 2024**	**TY 2025**
Combined Ag/Residential Inflation	-0.02%	39.08%	-0.02%
Outside Millage Reduction	0.00	(4.04)	0.00
Percentage Change in Millage	0.02%	-19.60%	0.02%

H.B. 186 taxpayer credits can occur when a district was at the millage floor and the reappraisal or update growth exceeded GDP-D. Otherwise, no credits are generated.

Taxpayer Credits	**TY 2023**	**TY 2024**	**TY 2025**
If at the floor and exceeded GDP-D Growth	$ -	$ -	$ -

H.B. 186 credits should apply to 2nd half tax year 2025 tax bills.

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Property Tax Reform - Prospective Look

Tax Years 2026, 2027, 2028, and 2029

Does projected property value Reappraisal/Update/Inflation exceed cumulative GDP-D?

	TY 2025	TY 2026	TY 2027	TY 2028	TY 2029
Reappraisal or Update Year	No	No	Yes	No	No
Percent of District in Reappraisal/Update	0.00%	0.00%	100.00%	0.00%	0.00%
Class I Combined Change	0.0%	0.1%	15.7%	0.1%	0.1%
GDP-D	13.30%	9.15%	8.00%	8.05%	7.65%

With Property Tax Reform, how are projected tax rates responding to property value inflation?

	TY 2025	TY 2026	TY 2027	TY 2028	TY 2029
Inside Millage Class I & II*	3.44	3.44	3.23	3.23	3.23
Millage Change	0.00	0.00	-0.21	0.00	0.00
Percentage Change in Millage	0.00%	0.00%	-5.97%	0.00%	0.00%

*Starting in TY 2026, H.B. 335 provides for the County Budget Commission to reduce inside millage when reappraisal exceeds GPD-D

	TY 2025	TY 2026	TY 2027	TY 2028	TY 2029
Outside Millage	16.56	16.55	14.31	14.30	14.29
Millage Change	0.00	-0.01	-2.24	-0.01	-0.01
Percentage Change in Millage	0.02%	-0.05%	-11.22%	-0.05%	-0.05%
Fixed Sum Millage	3.15	3.14	2.76	2.75	2.75
Millage Change (no change)	0.01	-0.01	-0.38	-0.01	-0.01
Percentage Change in Millage	0.29%	-0.38%	-12.00%	-0.23%	-0.23%

	TY 2025	TY 2026	TY 2027	TY 2028	TY 2029
Total Effective Rate (Inside+Outside+Fixed Sum)	23.15	23.13	20.30	20.29	20.28

***Beginning with the first reappraisal or update cycle occurring in tax year 2026 or after, H.B. 129 includes fixed sum levies in the district floor calculation.

Does the Reappraisal/Update/Inflation generate taxpayer credits?

	TY 2025	TY 2026	TY 2027	TY 2028	TY 2029
H.B. 186 - Calculated Credit if at 20 Mill Floor	$ -	$ -	$ -	$ -	$ -

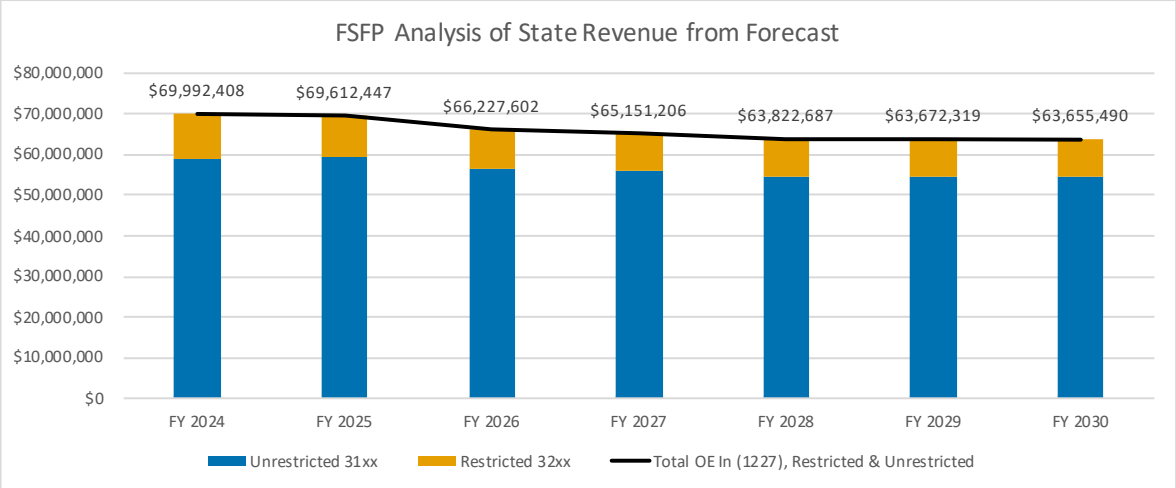
***H.B. 186 credits are only for districts at the floor, if H.B. 129 and the inclusion of fixed-sum levies may bring districts off the floor and end credits.

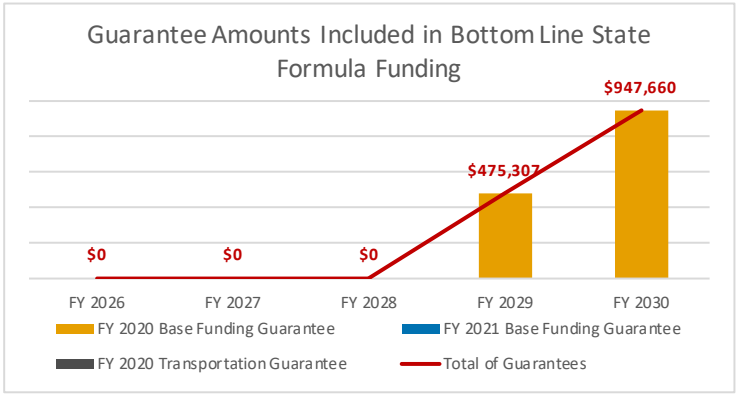
Is the district modeling county budget commission imposed homestead and owner-occupied credit increases?

	FY 2026	FY 2027	FY 2028	FY 2029
Homestead/Owner-Occupied Credits	$ (458,959)	$ (918,366)	$ (926,453)	$ (934,548)

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State Foundation Funding Results





	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Base Cost Per Pupil Total Funding	$8,197	$8,191	$8,191	$8,187	$8,185
Local Share	28.0%	30.9%	32.9%	34.2%	35.3%
State Share	72.0%	69.1%	67.1%	65.8%	64.7%

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Property Tax Reform Disclosure Items

The Ohio Department of Taxation, county auditors, and other partners are actively working through interpertation and implementation of property tax reform. As details are finalized, assumptions may evolve and updated forecasts may be necessary.

Property Tax Reform includes the following pieces of legistlation:

H.B. 129 revises the 20-mill floor calculation to include fixed-sum levies. Impact begins in first update/ reappraisal cycle after tax year 2025.

H.B. 186 limits revenue increases associated with the 20-mill and 2-mill floors to inflation measured by three years of Gross Domestic Product Deflator (GDP-D) change. Taxpayers are given a credit based on update/reappraisal changes beginning in Tax Year 2023; credits are recalculated with each update/reappraisal. Districts first experience a fiscal impact in FY 2027 the impact represents full Tax Year 2025 revenue loss and one half of Tax Year 2026 revenue loss. In FY2028 and beyond the impact is only one year of revenue loss. Districts above the floor are not eligible for Inflation Cap Credits. DEW will reimburse districts on the 2023/2024 reappraisal cycles for the credit until the next reappraisal/ update cycle (2026/2027).

H.B. 335 caps inside millage revenue growth due to inflation. Beginning with update/reappraisal in tax year 2026 requires County Budget Commission to adjust inside millage rates to limit real property revenue increases to GDP-D growth over the three preceding years. Reduction applies to real and public utility personal property.

H.B. 96 allows counties to offer a property tax exemption that "piggy-backs" on existing state homestead exemption and owner-occupied credit. Unlike existing credit and exemption the piggy-back amounts are not reimbursed to the district by the state.

The Gross Domestic Product Delfator (GDP-D) is estimated based on available data from the U.S. Bureau of Economic Analysis (BEA) and Federal Reserve Bank's forward inflation expectation rate.

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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:**	**Lorain City (Lorain)**
2	**Select the type of plan the district is required to complete from the drop down to the right:**	**PRECAUTION WRITTEN PLAN**
3	**Select the forecast submission which triggered the request for this plan from the drop down to the right:**	**FY2026 Initial Required Submission**
	DUE DATES	
4	**How many collective bargaining (CB) organizations are in the district?**	8
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.**	LAA - Yes, Article IX, 2 "If possible, notification to involved administrators shall be prior to the last day of March of the year of the proposed reduction; this notification shall be in writing." LACE - Yes, Article XXII, 3 "If the Superintendent determines a RIF may occur, the Superintendent shall notify the Association President in writing, not less than thirty (30) calendar days before the Board takes action to approve the RIF. Such notice will be in writing and will include the specific positions... Any bargaining unit member who is to be RIF'd will be so notified in writing at least seven (7) calendar days before the Board is scheduled to take action to approve the RIF. Such notice will include the proposed effective date of the reduction and the reasons for the proposed action." LEA - Yes, Article XXII, 6, B "If the Board of Education is contemplating the RIF of any bargaining unit member it will so notify the Association at least sixty (60) calendar days before the proposed effective date of RIF. Such notice will be in writing and will include... Any bargaining unit member who is to be RIF'ed will be so notified in writing at least thirty (30) calendar days before the effective date of the RIF. Such notice will include the proposed time schedule and the reasons for the proposed action." OAPSE 120 - Yes, Article 10, B "Prior to a reduction in the work force as deemed necessary by the Board, the Administration will provide notification to the Union President of the individuals to be reduced prior to any Board action on the layoff of said individuals, but in no event shall such notice be less than twenty-one (21) calendar days. The Board shall provide notice to those employees to be laid off at least fifteen (15) work days prior to the effective date of such layoff."

		OAPSE 377 - Yes, Article 19.03 "In no case shall a reduction of any bargaining unit employee's hours or wages take effect until ten (10) workdays after written notice to the affected bargaining unit member(s) is given by the Employer." OAPSE 377B - Yes, Article 19.05 "In no case shall a reduction of any bargaining unit employee's hours or wages take effect until ten (10) workdays after written notice to the affected bargaining unit member(s) is given by the Employer." SMART 33 - Yes, Article VI, 1 "In the event it should become necessary to reduce the number of employees, or to formally discontinue a position to which a member of the bargaining unit is assigned, every reasonable effort will be made to provide the subject employee(s) 30 or more days' notice. USW - No, discussed in Article 9, A.3 and Article 9, F, G, H
6	**If any agreements contain notification deadlines which conflict with plan due dates, contact your fiscal consultant to discuss the plan due date.**	Not Applicable
7	**Does the district have a BOE and DEW approved written plan or financial recovery plan currently in place?**	No
8	**If the district's forecast submission reports a current fiscal year deficit , enter the plan due date here: Otherwise enter Not Applicable.**	Not Applicable
9	**In the first projected fiscal year, does the district project a deficit on Line 10.010? If yes, enter the plan due date here: Otherwise enter "Not Applicable"**	12/21/25
10	**In the second projected fiscal year, does the district project a deficit on Line 12.010? If yes, enter the plan due date here: Otherwise enter "Not Applicable".**	12/21/25
	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

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission Projection Analysis	Historical Actuals				Flagged Financial Forecast with Current Fiscal Year Budget and Required Projections			
Forecast Line and Description	**FY2023**	**FY2024**	**FY2025**	**Historical Average**	**FY2026**	**FY2027**	**FY2028**	**FY2029**
01.010 General Property Tax (Real Estate)	18,959,734	18,835,809	20,357,240	3.7%	21,063,670	19,051,542	17,222,841	17,590,874
01.020 Tangible Personal Property Tax	1,678,332	2,531,663	1,842,451	11.8%	2,805,999	1,922,845	1,385,088	1,396,920
01.030 Income Tax	0	0	0	0.0%	0	0	0	0
01.035 Unrestricted State Grants-in-Aid	57,189,682	59,038,633	59,564,738	2.1%	56,186,395	55,330,484	54,128,282	54,203,382
01.040 Restricted State Grants-in-Aid	10,557,811	10,951,058	10,047,709	-2.3%	9,744,038	9,615,840	9,526,614	9,501,044
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	2,562,272	2,525,134	2,614,070	1.0%	2,178,480	1,502,280	1,385,400	1,449,845
01.060 All Other Revenues	4,006,130	5,077,609	3,556,688	-1.6%	4,053,269	3,038,141	2,929,513	2,841,496
01.070 Total Revenues	**94,953,961**	**98,959,906**	**97,982,895**		**96,031,851**	**90,461,132**	**86,577,738**	**86,983,561**
Other Financing Sources								
02.010 Proceeds from Sale of Notes	0	0	0	0.0%	0	0	0	0
02.020 Approved State Emergency Loans & Advncmnts	0	0	0	0.0%		0	0	0
02.040 Operating Transfers-In	46,396	8,638	0	-90.7%	4,269	4,269	4,269	4,269
02.050 Advances-In	7,798,019	15,341,957	853	-1.6%	542,245	238,375	238,375	238,375
02.060 All Other Financing Sources	36,210	16,888,117	5,248,512	23235.2%	0	0	0	0
02.070 Total Other Financing Sources	7,880,625	32,238,712	5,249,365		546,514	242,644	242,644	242,644
02.080 Total Revenues and Other Financing Sources	**102,834,586**	**131,198,619**	**103,232,260**		**96,578,365**	**90,703,776**	**86,820,383**	**87,226,206**
Expenditures								
03.010 Personal Services	58,056,301	59,463,104	62,578,781	3.8%	67,530,595	65,751,702	68,100,098	70,533,249
03.020 Employees' Retirement/Insurance Benefits	17,850,809	20,898,010	22,246,520	11.8%	21,945,757	22,019,956	23,498,172	25,076,887
03.030 Purchased Services	14,768,670	15,105,149	16,026,355	4.2%	15,383,389	15,383,389	15,383,389	15,383,389
03.040 Supplies and Materials	2,775,376	4,258,659	3,097,359	13.1%	3,948,401	3,661,401	3,661,401	3,661,401
03.050 Capital Outlay	2,349,306	5,579,888	1,820,263	35.1%	3,764,522	3,764,447	3,764,369	3,764,369
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	0	0	0	0.0%	0	0	0	0
04.030 Principal-State Loans	0	0	0	0.0%	0	0	0	0
04.040 Principal-State Advancements	0	0	0	0.0%		0	0	0
04.050 Principal-HB 264 Loans	0	0	0	0.0%	0	0	0	0
04.055 Principal-Other	0	0	0	0.0%	0	0	0	0

04.060 Interest and Fiscal Charges	0	7,345	0	0.0%	0	0	0	0
04.300 Other Objects	1,021,240	1,393,507	1,415,220	19.0%	1,302,267	1,339,448	1,376,902	1,415,455
04.500 Total Expenditures	**96,821,702**	**106,705,662**	**107,184,499**		**113,874,931**	**111,920,343**	**115,784,331**	**119,834,750**
Other Financing Uses								
05.010 Operating Transfers-Out	926,981	941,122	974,280	2.5%	1,000,000	1,000,000	1,000,000	1,000,000
05.020 Advances-Out	15,661,747	238,375	542,245	14.5%	238,375	238,375	238,375	238,375
05.030 All Other Financing Uses	0	0	0	0.0%	0	0	0	0
05.040 Total Other Financing Uses	16,588,728	1,179,498	1,516,525		1,238,375	1,238,375	1,238,375	1,238,375
05.050 Total Expenditures and Other Financing Uses	**113,410,430**	**107,885,159**	**108,701,023**		**115,113,306**	**113,158,718**	**117,022,706**	**121,073,125**
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(10,575,844)**	**23,313,459**	**(5,468,764)**		**(18,534,941)**	**(22,454,942)**	**(30,202,323)**	**(33,846,920)**
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	20,191,014	9,615,170	32,928,630		27,459,866	8,924,925	(13,530,017)	(43,732,340)
07.020 Cash Balance @ June 30	**9,615,170**	**32,928,630**	**27,459,866**		**8,924,925**	**(13,530,017)**	**(43,732,340)**	**(77,579,260)**
08.010 Estimated Encumbrances @ June 30	3,777,244	3,673,148	1,500,000	-31.0%	1,500,000	1,500,000	1,500,000	1,500,000
Reservation of Fund Balance	District's 10/13/2025 REQ1 Forecast projects $1,$2,$3,$4 on line 09.045 Fiscal Stabilization FY26-29, but no actual reservation.							
09.080 Reservation of Fund Balance	-	-	-		-	-	-	-
10.010 Fund Balance June 30 for Certification of Appropriations	**5,837,926**	**29,255,482**	**25,959,866**		**7,424,925**	**(15,030,017)**	**(45,232,340)**	**(79,079,260)**
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	2,903,441	5,794,541	5,792,602
11.300 Cumulative Balance of Replacement/Renewal Levies	-	-	-		-	2,903,441	8,697,982	14,490,584
12.010 Fund Balance@ June 30 for Certification of Contracts, Salaries, Other	**5,837,926**	**29,255,482**	**25,959,866**		**7,424,925**	**(12,126,576)**	**(36,534,358)**	**(64,588,676)**
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	**5,837,926**	**29,255,482**	**25,959,866**		**7,424,925**	**(12,126,576)**	**(36,534,358)**	**(64,588,676)**

Lorain City (Lorain)
PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission Projection Analysis	Historical Actuals				Instructions: Enter data from forecast submission which triggered the plan into the light blue cells. If a variance is +/- $100,000 an explanation is required.			
Forecast Line and Description	**FY2023**	**FY2024**	**FY2025**	**Historical Average**	**FY2026**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**
01.010 General Property Tax (Real Estate)	18,959,734	18,835,809	20,357,240	3.7%	21,063,670	706,430	3.5%	Lorain County follows a six-year reappraisal cycle that includes a sexennial reappraisal (full inspection) every six years and a triennial update (statistical adjustment) every three years. The most recent full reappraisal was in 2024, which resulted in a significant average increase in residential property values and a triennial update is expected in 2027.
01.020 Tangible Personal Property Tax	1,678,332	2,531,663	1,842,451	11.8%	2,805,999	963,548	52.3%	Lorain County follows a six-year reappraisal cycle that includes a sexennial reappraisal (full inspection) every six years and a triennial update (statistical adjustment) every three years. The most recent full reappraisal was in 2024, which resulted in a significant average increase in personal property values (41% for Lorain CSD) and a triennial update is expected in 2027. Larger percentage is due to timing of payments. Treasurer has reviewed and believes this is reasonable.
01.030 Income Tax	-	-	-	0.0%	-	-	0.0%	
01.035 Unrestricted State Grants-in-Aid	57,189,682	59,038,633	59,564,738	2.1%	56,186,395	(3,378,343)	-5.7%	Change in state funding formula: As the state budget was finalized on June 30th, state-level items also impacted our forecast. Examples are: First, our Per Pupil Supplement increased by about $155,000, or roughly $27 per student. Second, about $900,000 in proposed State House funding was not included in the final budget. And most significantly, Supplemental Targeted Assistance was eliminated, resulting in a loss of more than $3.5 million for our district. This amount is in alignment with the current foundation funding statements.
01.040 Restricted State Grants-in-Aid	10,557,811	10,951,058	10,047,709	-2.3%	9,744,038	(303,671)	-3.0%	Change in state funding formula
01.045 Restricted Federal Grants-in-Aid - SFSF								
01.050 State Reimbursement for Property Tax Credits	2,562,272	2,525,134	2,614,070	1.0%	2,178,480	(435,590)	-16.7%	HB 96 - Lorain County Homestead & Owner Occupancy "Piggyback" Exemptions (half year collection amount)
01.060 All Other Revenues	4,006,130	5,077,609	3,556,688	-1.6%	4,053,269	496,581	14.0%	Net: One time/late medicaid settlement payment ($1M approx) & decrease in interest due to decrease in cash balance; decreaase in indirect cost rate (due to loss of ESSER funds)
01.070 Total Revenues	**94,953,961**	**98,959,906**	**97,982,895**		**96,031,851**			
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	46,396	8,638	-	-90.7%	4,269	4,269	No Prior	
02.050 Advances-In	7,798,019	15,341,957	853	-1.6%	542,245	541,392	63502.7%	Negative grant balances; PCR not in place by June 30th
02.060 All Other Financing Sources	36,210	16,888,117	5,248,512	23235.2%	0	(5,248,512)	-100.0%	All ESSER/Continuity of Services Transfers into GF have been completed
02.070 Total Other Financing Sources	7,880,625	32,238,712	5,249,365		546,514			
02.080 Total Revenues and Other Financing Sources	**102,834,586**	**131,198,619**	**103,232,260**		**96,578,365**			
Expenditures								
03.010 Personal Services	58,056,301	59,463,104	62,578,781	3.8%	67,530,595	4,951,814	7.9%	Net of the following changes: • Increase: $3.95M – Early Retirement Incentive Payout made to the vendor in one lump sum instead of over three years (completed) • Increase: $900K – Positions added to the General Fund, including almost 20 moved from federal and state grants due to loss of funding, and several additional positions added as the district continues bringing transportation in-house • Increase: $1.58M – Standard annual raises • Decrease: $1.5M – Reduction from RIF implementation under the previous fiscal precaution plan
03.020 Employees' Retirement/Insurance Benefits	17,850,809	20,898,010	22,246,520	11.8%	21,945,757	(300,763)	-1.4%	Decrease projected due to EPC buyout; new enrollees selecting single plans rather than family plans & transition to new health insurance program.
03.030 Purchased Services	14,768,670	15,105,149	16,026,355	4.2%	15,383,389	(642,966)	-4.0%	Pupil transportation expected to decrease and more transportation in moved in-house rather than outsourced (incrase in salary projections explained above)
03.040 Supplies and Materials	2,775,376	4,258,659	3,097,359	13.1%	3,948,401	851,041	27.5%	Estimated increase due to supplies and materials not purchased in FY25 that are to be purchased in FY26 (ie. Curriculum; change in high school scheduling/start up costs for new courses)
03.050 Capital Outlay	2,349,306	5,579,888	1,820,263	35.1%	3,764,522	1,944,259	106.8%	School bus purchases with bringing transportation inhouse and anticipated needs for building repairs after no longer having PI funds available, also 034 levy expired
03.060 Intergovernmental	-	-	-	0.0%	-	-	0.0%	
Debt Service:								
04.010 Principal-All (Historical Only)	-	-	-	0.0%	-	-	0.0%	
04.020 Principal-Notes	-	-	-	0.0%	-	-	0.0%	
04.030 Principal-State Loans	-	-	-	0.0%	-	-	0.0%	
04.040 Principal-State Advancements								
04.050 Principal-HB 264 Loans	-	-	-	0.0%	-	-	0.0%	
04.055 Principal-Other	-	-	-	0.0%	-	-	0.0%	
04.060 Interest and Fiscal Charges	-	7,345	-	0.0%	-	-	0.0%	
04.300 Other Objects	1,021,240	1,393,507	1,415,220	19.0%	1,302,267	(112,953)	-8.0%	Error in estimates for forecast. Forecast amount should have been $1,415,220. This is based on the expectation to have the same amount (or less) expended for costs in membership dues and fees. Will be reflected in assumptions.
04.500 Total Expenditures	**96,821,702**	**106,705,662**	**107,184,499**		**113,874,931**			
Other Financing Uses								
05.010 Operating Transfers-Out	926,981	941,122	974,280	2.5%	1,000,000	25,720	2.6%	
05.020 Advances-Out	15,661,747	238,375	542,245	14.5%	238,375	(303,870)	-56.0%	With planned PCRs in place by June 30th, we anticipate less advances out needed
05.030 All Other Financing Uses	-	-	-	0.0%	-	-	0.0%	
05.040 Total Other Financing Uses	16,588,728	1,179,498	1,516,525		1,238,375			
05.050 Total Expenditures and Other Financing Uses	**113,410,430**	**107,885,159**	**108,701,023**		**115,113,306**			
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(10,575,844)**	**23,313,459**	**(5,468,764)**		**(18,534,941)**			
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	20,191,014	9,615,170	32,928,630		27,459,866			
07.020 Cash Balance @ June 30	**9,615,170**	**32,928,630**	**27,459,866**		**8,924,925**			
08.010 Estimated Encumbrances @ June 30	3,777,244	3,673,148	1,500,000	-31.0%	1,500,000	-	0.0%	
Reservation of Fund Balance								
09.080 Reservation of Fund Balance	-	-	-		-			
10.010 Fund Balance June 30 for Certification of Appropriations	**5,837,926**	**29,255,482**	**25,959,866**		**7,424,925**			
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	**5,837,926**	**29,255,482**	**25,959,866**		**7,424,925**			
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	**5,837,926**	**29,255,482**	**25,959,866**		**7,424,925**			

Lorain City (Lorain)
PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission Projection Analysis					**Instructions:** **Enter data from the forecast submission which triggered the plan into the light blue cells.** **If a variance is +/- $100,000 an explanation is required.**						
Forecast Line and Description	**FY2027**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**FY2028**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**FY2029**	**$ Change**	**% of Change**
01.010 General Property Tax (Real Estate)	19,051,542	(2,012,128)	-9.6%	Levy Renewal was pending at time of the forecast - Election Result: Levy Passed. Change reflected in assumptions.	17,222,841	(1,828,701)	-9.6%	Levy Renewal was pending at time of the forecast - Election Result: Levy Passed. Change reflected in assumptions.	17,590,874	368,033	2.1%
01.020 Tangible Personal Property Tax	1,922,845	(883,154)	-31.5%	Levy Renewal was pending at time of the forecast - Election Result: Levy Passed. Change reflected in assumptions.	1,385,088	(537,757)	-28.0%	Levy Renewal was pending at time of the forecast - Election Result: Levy Passed. Change reflected in assumptions.	1,396,920	11,832	0.9%
01.030 Income Tax	-	-	0.0%		-	-	0.0%		-	-	0.0%
01.035 Unrestricted State Grants-in-Aid	55,330,484	(855,911)	-1.5%	Change in state funding formula previously mentioned	54,128,282	(1,202,202)	-2.2%	Change in state funding formula: Including elimination of supplemental targeted assistance, and initial proposed funding not included in final state budget	54,203,382	75,100	0.1%
01.040 Restricted State Grants-in-Aid	9,615,840	(128,198)	-1.3%	Change in state funding formula	9,526,614	(89,226)	-0.9%		9,501,044	(25,570)	-0.3%
01.045 Restricted Federal Grants-in-Aid - SFSF											
01.050 State Reimbursement for Property Tax Credits	1,502,280	(676,200)	-31.0%	HB 96 - Lorain County Homestead & Owner Occupancy "Piggyback" Exemptions (full year collection amount)	1,385,400	(116,880)	-7.8%	HB 96 - Lorain County Homestead & Owner Occupancy "Piggyback" Exemptions; Renewal levy plays an impact here as well.	1,449,845	64,445	4.7%
01.060 All Other Revenues	3,038,141	(1,015,129)	-25.0%	Medicaid payments expected to be more stable after additional collection in FY26.	2,929,513	(108,627)	-3.6%	Medicaid payments expected to be more stable	2,841,496	(88,017)	-3.0%
01.070 Total Revenues	**90,461,132**				**86,577,738**				**86,983,561**		
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	4,269	-	0.0%		4,269	-	0.0%		4,269	-	0.0%
02.050 Advances-In	238,375	(303,870)	-56.0%	With planned PCRs in place by June 30th, we anticipate less advances-in needed	238,375	-	0.0%		238,375	-	0.0%
02.060 All Other Financing Sources	0	-	0.0%		0	-	0.0%		0	-	0.0%
02.070 Total Other Financing Sources	242,644				242,644				242,644		
02.080 Total Revenues and Other Financing Sources	**90,703,776**				**86,820,383**				**87,226,206**		
Expenditures											
03.010 Personal Services	65,751,702	(1,778,893)	-2.6%	Net: EPC buy-out no longer a factor; Inflationary increases/standard raises as well as any additional increases based on new CBA language	68,100,098	2,348,396	3.6%	Inflationary increases/standard raises as well as any additional increases based on new CBA language	70,533,249	2,433,151	3.6%
03.020 Employees' Retirement/Insurance Benefits	22,019,956	74,199	0.3%		23,498,172	1,478,216	6.7%	Projecting an increase in health cost, did not see in FY27 due to retirements from EPC buyout	25,076,887	1,578,716	6.7%
03.030 Purchased Services	15,383,389	-	0.0%		15,383,389	-	0.0%		15,383,389	-	0.0%
03.040 Supplies and Materials	3,661,401	(287,000)	-7.3%	Full curriculum adoption not anticipated	3,661,401	-	0.0%		3,661,401	-	0.0%
03.050 Capital Outlay	3,764,447	(76)	0.0%		3,764,369	(78)	0.0%		3,764,369	-	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	-	-	0.0%		-	-	0.0%		-	-	0.0%
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	-	-	0.0%		-	-	0.0%		-	-	0.0%
04.300 Other Objects	1,339,448	37,181	2.9%		1,376,902	37,454	2.8%		1,415,455	38,553	2.8%
04.500 Total Expenditures	**111,920,343**				**115,784,331**				**119,834,750**		
Other Financing Uses											
05.010 Operating Transfers-Out	1,000,000	-	0.0%		1,000,000	-	0.0%		1,000,000	-	0.0%
05.020 Advances-Out	238,375	-	0.0%		238,375	-	0.0%		238,375	-	0.0%
05.030 All Other Financing Uses	-	-	0.0%		-	-	0.0%		-	-	0.0%
05.040 Total Other Financing Uses	1,238,375				1,238,375				1,238,375		
05.050 Total Expenditures and Other Financing Uses	**113,158,718**				**117,022,706**				**121,073,125**		
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(22,454,942)**				**(30,202,323)**				**(33,846,920)**		
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	8,924,925				(13,530,017)				(43,732,340)		
07.020 Cash Balance @ June 30	**(13,530,017)**				**(43,732,340)**				**(77,579,260)**		
08.010 Estimated Encumbrances @ June 30	1,500,000	-	0.0%		1,500,000	-	0.0%		1,500,000	-	0.0%
Reservation of Fund Balance											
09.080 Reservation of Fund Balance	-				-				-		
10.010 Fund Balance June 30 for Certification of Appropriations	**(15,030,017)**				**(45,232,340)**				**(79,079,260)**		
Revenue from Replacement/Renewal Levies											
11.010 Income Tax - Renewal	-	-	0.0%		-	-	0.0%		-	-	0.0%
11.020 Property Tax - Renewal or Replacement	2,903,441	2,903,441	No Prior	Levy Renewal was pending at time of the forecast - Election Result: Levy Passed. Change reflected in assumptions.	5,794,541	2,891,100	99.6%	Levy Renewal was pending at time of the forecast - Election Result: Levy Passed. Change reflected in assumptions.	5,792,602	(1,939)	0.0%
11.300 Cumulative Balance of Replacement/Renewal Levies	2,903,441				8,697,982				14,490,584		
12.010 Fund Balance@ June 30 for Certification of Contracts, Salaries, Other	**(12,126,576)**				**(36,534,358)**				**(64,588,676)**		
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	**(12,126,576)**				**(36,534,358)**				**(64,588,676)**		

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

			Check Totals:	516,775	(792,774)	(1,062,712)	(905,361)
				FY2026	FY2027	FY2028	FY2029
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**		**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**
	CHANGES IN ASSUMPTIONS - items affecting the forecast submission which triggered the required plan that are not the result of district actions to reduce expenditures or increase revenue. *** Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts.** *** Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.**						
1	**Correction to error in estimates for forecast. Forecast amount should have been $1,415,220 in FY26 carried forward with some inflationary increases each year. This is based on the expectation to have the same amount (or less) expended for costs in membership dues and fees.**	04.300 Other Objects		(112,953)	(112,953)	(112,953)	(112,953)
2	**Renewal Levy Passed - November 2025**	01.010 General Property Tax (Real Estate)			2,385,229	4,763,031	4,761,437
3	**Renewal Levy Passed - November 2025**	01.020 Tangible Personal Property Tax			141,413	277,080	276,988
4	**Renewal Levy Passed - November 2025**	01.050 State Reimbursement for Property Tax Credits			376,799	754,430	754,177
5	**Renewal Levy Passed - November 2025**	11.020 Property Tax - Renewal or Replacement			(2,903,441)	(5,794,541)	(5,792,602)
6	**Property Tax Reform Update - Feb 2026**	01.010 General Property Tax (Real Estate)		(478,818)	(1,207,868)	(1,603,509)	(1,839,728)
7	**Property Tax Reform Update - Feb 2026**	01.020 Tangible Personal Property Tax		20,138	487,137	931,462	928,318
8	**Updated SFPR & Projections**	01.035 Unrestricted State Grants-in-Aid		489,949	599,850	561,293	390,030
9	**Updated SFPR & Projections**	01.040 Restricted State Grants-in-Aid		(213,545)	(436,244)	(434,797)	(463,438)
10	**Property Tax Reform Update - Feb 2026**	01.050 State Reimbursement for Property Tax Credits		500,260	804,080	566,955	526,414
11	**Updated Revenue Calculations - Feb 2026**	01.060 All Other Revenues		(118,645)	(118,646)	(118,645)	(118,645)
12	**Updated Transfers-In Calculation**	02.040 Operating Transfers-In		(1,957)	(4,269)	(4,269)	(4,269)
13	**Updated Projections for Advances-In**	02.050 Advances-In			11,625	11,625	11,625
14	**Updated Projections for All Other Financing Sources**	02.060 All Other Financing Sources		30,752			
15	**Updated with Actuals vs Projections for Year End**	03.010 Personal Services - Employee Salaries & Wages		543,538	480,350	771,441	1,174,488
16	**Updated with Actuals vs Projections for Year End**	03.020 Employees' Retirement and Insurance Benefits		355,316	(939,577)	(775,056)	(540,944)
17	**Updated with Actuals vs Projections for Year End**	03.030 Purchased Services		(732,463)	(804,463)	(804,463)	(804,463)
18	**Updated with Actuals vs Projections for Year End**	03.040 Supplies		397,105	110,105	110,105	110,105
19	**Updated with Actuals vs Projections for Year End**	03.050 Capital Outlay		(1)			
20	**Updated with Actuals vs Projections for Year End**	04.300 Other Objects		(161,901)	(161,901)	(161,901)	(161,901)
21	**Safety Grant Reimbursement**	03.030 Purchased Services			500,000		
	Total Proposed Changes:			**516,775**	**(792,774)**	**(1,062,712)**	**(905,361)**

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN

FY2026 Initial Required Submission

Forecast Line	Historical Actuals			FY2026 Initial Required Submission			
	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
01.010 General Property Tax (Real Estate)	18,959,734	18,835,809	20,357,240	21,063,670	19,051,542	17,222,841	17,590,874
01.020 Tangible Personal Property Tax	1,678,332	2,531,663	1,842,451	2,805,999	1,922,845	1,385,088	1,396,920
01.030 Income Tax	-	-	-	-	-	-	-
01.035 Unrestricted State Grants-in-Aid	57,189,682	59,038,633	59,564,738	56,186,395	55,330,484	54,128,282	54,203,382
01.040 Restricted State Grants-in-Aid	10,557,811	10,951,058	10,047,709	9,744,038	9,615,840	9,526,614	9,501,044
01.050 State Reimbursement for Property Tax Credits	2,562,272	2,525,134	2,614,070	2,178,480	1,502,280	1,385,400	1,449,845
01.060 All Other Revenues	4,006,130	5,077,609	3,556,688	4,053,269	3,038,141	2,929,513	2,841,496
01.070 Total Revenues	**94,953,961**	**98,959,906**	**97,982,895**	**96,031,851**	**90,461,132**	**86,577,738**	**86,983,561**
Other Financing Sources							
02.010 Proceeds from Sale of Notes	-	-	-	-	-	-	-
02.020 State Emergency Loans and Advancements (Approved)							
02.040 Operating Transfers-In	46,396	8,638	-	4,269	4,269	4,269	4,269
02.050 Advances-In	7,798,019	15,341,957	853	542,245	238,375	238,375	238,375
02.060 All Other Financing Sources	36,210	16,888,117	5,248,512	0	0	0	0
02.070 Total Other Financing Sources	7,880,625	32,238,712	5,249,365	546,514	242,644	242,644	242,644
02.080 Total Revenues and Other Financing Sources	**102,834,586**	**131,198,619**	**103,232,260**	**96,578,365**	**90,703,776**	**86,820,383**	**87,226,206**
Expenditures							
03.010 Personal Services	58,056,301	59,463,104	62,578,781	67,530,595	65,751,702	68,100,098	70,533,249
03.020 Employees' Retirement/Insurance Benefits	17,850,809	20,898,010	22,246,520	21,945,757	22,019,956	23,498,172	25,076,887
03.030 Purchased Services	14,768,670	15,105,149	16,026,355	15,383,389	15,383,389	15,383,389	15,383,389
03.040 Supplies and Materials	2,775,376	4,258,659	3,097,359	3,948,401	3,661,401	3,661,401	3,661,401
03.050 Capital Outlay	2,349,306	5,579,888	1,820,263	3,764,522	3,764,447	3,764,369	3,764,369
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 Repayment							
04.050 Principal-HB 264 Loans	-	-	-	-	-	-	-
04.055 Principal-Other	-	-	-	-	-	-	-
04.060 Interest and Fiscal Charges	-	7,345	-	-	-	-	-
04.300 Other Objects	1,021,240	1,393,507	1,415,220	1,302,267	1,339,448	1,376,902	1,415,455
04.500 Total Expenditures	**96,821,702**	**106,705,662**	**107,184,499**	**113,874,931**	**111,920,343**	**115,784,331**	**119,834,750**
Other Financing Uses							
05.010 Operating Transfers-Out	926,981	941,122	974,280	1,000,000	1,000,000	1,000,000	1,000,000
05.020 Advances-Out	15,661,747	238,375	542,245	238,375	238,375	238,375	238,375
05.030 All Other Financing Uses	-	-	-	-	-	-	-
05.040 Total Other Financing Uses	16,588,728	1,179,498	1,516,525	1,238,375	1,238,375	1,238,375	1,238,375
05.050 Total Expenditures and Other Financing Uses	113,410,430	107,885,159	108,701,023	115,113,306	113,158,718	117,022,706	121,073,125
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(10,575,844)**	**23,313,459**	**(5,468,764)**	**(18,534,941)**	**(22,454,942)**	**(30,202,323)**	**(33,846,920)**
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	**20,191,014**	**9,615,170**	**32,928,630**	**27,459,866**	**8,924,925**	**(13,530,017)**	**(43,732,340)**
07.020 Cash Balance @ June 30	**9,615,170**	**32,928,630**	**27,459,866**	**8,924,925**	**(13,530,017)**	**(43,732,340)**	**(77,579,260)**
08.010 Estimated Encumbrances @ June 30	**3,777,244**	**3,673,148**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**
Reservation of Fund Balance							
09.080 Reservation of Fund Balance	-	-	-	-	-	-	-
10.010 Fund Balance @ June 30 for Certification of Appropriations	**5,837,926**	**29,255,482**	**25,959,866**	**7,424,925**	**(15,030,017)**	**(45,232,340)**	**(79,079,260)**
Revenue from Replacement/Renewal Levies							
11.010 Income Tax - Renewal	-	-	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	-	-	2,903,441	5,794,541	5,792,602
11.300 Cumulative Bal. of Replacement/Renewal Levies	-	-	-	-	2,903,441	8,697,982	14,490,584
12.010 Fund Balance @ June 30 for Certification of Contracts, Salaries, Other	**5,837,926**	**29,255,482**	**25,959,866**	**7,424,925**	**(12,126,576)**	**(36,534,358)**	**(64,588,676)**
Revenue from New Levies							
13.010 Income Tax - New	-	-	-	-	-	-	-
13.020 Property Tax - New	-	-	-	-	-	-	-
13.030 Cumulative Balance of New Levies	-	-	-	-	-	-	-
15.010 Unreserved Fund Balance @ June 30	**5,837,926**	**29,255,482**	**25,959,866**	**7,424,925**	**(12,126,576)**	**(36,534,358)**	**(64,588,676)**

Impact of Changes in Assumptions:

Revenue Enhancements:

Renewals/New Levies/State Advances:

Expense Reductions:

Reserves and Encumbrances:

Net State Advancements Rev/Repaymt

Annual:

Cumulative:

UPDATED FORECAST PRIOR TO PLAN

Changes in Assumptions				Forecast With Updated Assumptions			
FY2026	FY2027	FY2028	FY2029	FY2026	FY2027	FY2028	FY2029
(478,818)	1,177,361	3,159,522	2,921,709	20,584,852	20,228,903	20,382,363	20,512,583
20,138	628,550	1,208,542	1,205,306	2,826,137	2,551,395	2,593,630	2,602,226
-	-	-	-	-	-	-	-
489,949	599,850	561,293	390,030	56,676,344	55,930,334	54,689,575	54,593,412
(213,545)	(436,244)	(434,797)	(463,438)	9,530,493	9,179,596	9,091,817	9,037,606
500,260	1,180,879	1,321,385	1,280,591	2,678,740	2,683,159	2,706,785	2,730,436
(118,645)	(118,646)	(118,645)	(118,645)	3,934,624	2,919,495	2,810,868	2,722,851
199,339	**3,031,750**	**5,697,300**	**5,215,553**	**96,231,190**	**93,492,882**	**92,275,038**	**92,199,114**
-	-	-	-	-	-	-	-
(1,957)	(4,269)	(4,269)	(4,269)	2,312	0	0	0
-	11,625	11,625	11,625	542,245	250,000	250,000	250,000
30,752	-	-	-	30,752	0	0	0
28,795	7,356	7,356	7,356	575,309	250,000	250,000	250,000
228,134	**3,039,106**	**5,704,656**	**5,222,909**	**96,806,499**	**93,742,882**	**92,525,039**	**92,449,115**
(543,538)	(480,350)	(771,441)	(1,174,488)	66,987,057	65,271,352	67,328,657	69,358,761
(355,316)	939,577	775,056	540,944	21,590,441	22,959,533	24,273,228	25,617,831
732,463	304,463	804,463	804,463	16,115,852	15,687,852	16,187,852	16,187,852
(397,105)	(110,105)	(110,105)	(110,105)	3,551,296	3,551,296	3,551,296	3,551,296
1	-	-	-	3,764,523	3,764,447	3,764,369	3,764,369
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
274,854	274,854	274,854	274,854	1,577,121	1,614,302	1,651,756	1,690,309
(288,641)	**928,439**	**972,827**	**335,668**	**113,586,290**	**112,848,782**	**116,757,158**	**120,170,418**
-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
-	-	-	-	238,375	238,375	238,375	238,375
-	-	-	-	-	-	-	-
-	-	-	-	1,238,375	1,238,375	1,238,375	1,238,375
(288,641)	928,439	972,827	335,668	114,824,665	114,087,157	117,995,533	121,408,793
516,775	**2,110,667**	**4,731,829**	**4,887,241**	**(18,018,166)**	**(20,344,275)**	**(25,470,494)**	**(28,959,679)**
				27,459,866	**9,441,700**	**(10,902,575)**	**(36,373,069)**
				9,441,700	**(10,902,575)**	**(36,373,069)**	**(65,332,748)**
-	-	-	-	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**
-	-	-	-	-	-	-	-
				7,941,700	**(12,402,575)**	**(37,873,069)**	**(66,832,748)**
-	-	-	-	-	-	-	-
-	(2,903,441)	(5,794,541)	(5,792,602)	-	-	-	-
-	(2,903,441)	(8,697,982)	(14,490,584)	-	-	-	-
				7,941,700	**(12,402,575)**	**(37,873,069)**	**(66,832,748)**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
				7,941,700	**(12,402,575)**	**(37,873,069)**	**(66,832,748)**
228,134	**3,039,106**	**5,704,656**	**5,222,909**				
-	**(2,903,441)**	**(5,794,541)**	**(5,792,602)**				
288,641	**(928,439)**	**(972,827)**	**(335,668)**				
-	-	-	-	**Deficits Eliminated?**			
-	-	-	-				
516,775	**(792,774)**	**(1,062,712)**	**(905,361)**	**YES**	**NO**	**NO**	**NO**
516,775	**(275,999)**	**(1,338,711)**	**(2,244,072)**	**(Line 10.010)**	**(Line 10.010)**	**(Line 12.010)**	**(Line 12.010)**

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	20,490	40,979	40,979	40,979
FY2026 Initial Required Submission					FY2026	FY2027	FY2028	FY2029
Implement Year	**Item**	**Description** (increase in fees, rental income, etc.)	**Forecast Line**		**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**	**Annual Adjustment**
		REVENUE ENHANCEMENTS:						
		* Enter each revenue enhancement as a positive amount.						
		* Do not include levy revenue that is not voter approved.						
		***If the board will enact the revenue enhancement in this fiscal year, enter it below, otherwise enter it in the tab titled "Plan Items NOT Required in the FYF".**						
FY2026	1	**5 Students Returning to the District for Virtual School (Instead of**	01.035 Unrestricted State Grants-in-Aid		20,490	40,979	40,979	40,979
		Total Proposed Revenue Enhancements:			**20,490**	**40,979**	**40,979**	**40,979**

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

				Check Totals:	0	0	0	0	0	0	12,000	12,000	12,000	12,000	12,000	69,957	129,957
					FY2026												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2026
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* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2026	1	**Summer School Reductions (59 Staff Members)**	03.010 Personal Services - Employee Salaries & Wages													50,000	50,000
FY2026	2	**Summer School - Benefits**	03.020 Employees' Retirement and Insurance Benefits													7,957	7,957
FY2026	3	**Printing/Copying Efficiencies**	03.030 Purchased Services								12,000	12,000	12,000	12,000	12,000	12,000	72,000
FY2027	4	**Non-Represented Administrator 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	5	**Non-Represented Administrator 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	6	**Non-Represented Administrator 1 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	7	**Non-Represented Administrator 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	8	**Non-Represented Administrator 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	9	**Non-Represented Administrator 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	10	**Non-Represented Administrator 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	11	**Non-Represented Administrator 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	12	**Non-Represented Administrator 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	13	**Non-Represented Administrator 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	14	**Non-Represented Administrator 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	15	**Non-Represented Administrator 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	16	**Non-Represented Administrator 5 - New Position**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	17	**Non-Represented Administrator 5 - Benefits - New Position**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	18	**Non-Represented Administrator 5 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	19	**Non-Represented Administrative Support 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	20	**Non-Represented Administrative Support 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	21	**Non-Represented Administrative Support 1 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	22	**Non-Represented Administrative Support 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	23	**Non-Represented Administrative Support 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	24	**Non-Represented Administrative Support 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	25	**Non-Represented Hourly Support 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	26	**Non-Represented Hourly Support 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	27	**Non-Represented Hourly Support 1 - Separation Costs - Vacation & Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	28	**Non-Represented Hourly Support 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	29	**Non-Represented Hourly Support 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	30	**Non-Represented Hourly Support 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	31	**Non-Represented Hourly Support 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	32	**Non-Represented Hourly Support 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0

Lorain City (Lorain)

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FY2027	33	**Non-Represented Hourly Support 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	34	**Non-Represented Hourly Support 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	35	**Non-Represented Hourly Support 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	36	**Non-Represented Hourly Support 4 - Separation Costs - Vacation & Severance**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	37	**LAA Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	38	**LAA Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	39	**LAA Member 1 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	40	**LAA Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	41	**LAA Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	42	**LAA Member 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	43	**LAA Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	44	**LAA Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	45	**LAA Member 3 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	46	**LEA Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	47	**LEA Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	48	**LEA Member 1 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	49	**LEA Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	50	**LEA Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	51	**LEA Member 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	52	**LEA Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	53	**LEA Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	54	**LEA Member 3 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	55	**LEA Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	56	**LEA Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	57	**LEA Member 4 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	58	**LEA Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	59	**LEA Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	60	**LEA Member 5 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	61	**LEA Member 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	62	**LEA Member 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	63	**LEA Member 6 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	64	**LEA Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

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FY2027	65	**LEA Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	66	**LEA Member 7 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	67	**LEA Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	68	**LEA Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	69	**LEA Member 8 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	70	**LEA Member 9 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	71	**LEA Member 9 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	72	**LEA Member 9 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	73	**LEA Member 10 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	74	**LEA Member 10 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	75	**LEA Member 10 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	76	**LEA Member 11 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	77	**LEA Member 11 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	78	**LEA Member 11 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	79	**LEA Member 12 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	80	**LEA Member 12 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	81	**LEA Member 12 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	82	**LEA Member 13 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	83	**LEA Member 13 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	84	**LEA Member 13 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	85	**LEA Member 14 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	86	**LEA Member 14 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	87	**LEA Member 14 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	88	**LEA Member 15 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	89	**LEA Member 15 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	90	**LEA Member 15 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	91	**LEA Member 16 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	92	**LEA Member 16 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	93	**LEA Member 16 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	94	**LEA Member 17 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	95	**LEA Member 17 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	96	**LEA Member 17 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

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FY2027	97	**LEA Member 18 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	98	**LEA Member 18 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	99	**LEA Member 18 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	100	**LEA Member 19 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	101	**LEA Member 19 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	102	**LEA Member 19 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	103	**LEA Member 20 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	104	**LEA Member 20 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	105	**LEA Member 20 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	106	**LEA Member 21 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	107	**LEA Member 21 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	108	**LEA Member 21 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	109	**LEA Member 22 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	110	**LEA Member 22 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	111	**LEA Member 22 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	112	**LEA Member 23 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	113	**LEA Member 23 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	114	**LEA Member 23 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	115	**LEA Member 24 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	116	**LEA Member 24 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	117	**LEA Member 24 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	118	**LEA Member 25 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	119	**LEA Member 25 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	120	**LEA Member 25 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	121	**LEA Member 26 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	122	**LEA Member 26 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	123	**LEA Member 26 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	124	**LEA Member 27 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	125	**LEA Member 27 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	126	**LEA Member 27 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	127	**LEA Member 28 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	128	**LEA Member 28 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits														0

Lorain City (Lorain)

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FY2027	129	**LEA Member 28 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	130	**LEA Member 29 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	131	**LEA Member 29 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	132	**LEA Member 29 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	133	**LEA Member 30 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	134	**LEA Member 30 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	135	**LEA Member 30 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	136	**LEA Member 31 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	137	**LEA Member 31 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	138	**LEA Member 31 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	139	**LEA Member 32 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	140	**LEA Member 32 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	141	**LEA Member 32 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	142	**LEA Member 33 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	143	**LEA Member 33 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	144	**LEA Member 33 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	145	**LEA Member 34 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	146	**LEA Member 34 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	147	**LEA Member 34 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	148	**LEA Member 35 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	149	**LEA Member 35 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	150	**LEA Member 35 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	151	**LEA Member 36 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	152	**LEA Member 36 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	153	**LEA Member 36 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	154	**LEA Member 37 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	155	**LEA Member 37 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	156	**LEA Member 37 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	157	**LEA Member 38 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	158	**LEA Member 38 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	159	**LEA Member 38 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	160	**LEA Member 39 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

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FY2027	161	**LEA Member 39 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	162	**LEA Member 39 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	163	**LEA Member 40 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	164	**LEA Member 40 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	165	**LEA Member 40 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	166	**LEA Member 41 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	167	**LEA Member 41 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	168	**LEA Member 41 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	169	**LEA Member 42 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	170	**LEA Member 42 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	171	**LEA Member 42 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	172	**LEA Member 43 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	173	**LEA Member 43 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	174	**LEA Member 43 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	175	**LEA Member 44 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	176	**LEA Member 44 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	177	**LEA Member 44 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	178	**LEA Member 45 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	179	**LEA Member 45 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	180	**LEA Member 45 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	181	**LEA Member 46 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	182	**LEA Member 46 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	183	**LEA Member 46 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	184	**LEA Member 47 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	185	**LEA Member 47 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	186	**LEA Member 47 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	187	**LEA Member 48 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	188	**LEA Member 48 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	189	**LEA Member 48 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	190	**LEA Member 49 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	191	**LEA Member 49 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	192	**LEA Member 49 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	0	0	0	0	0	0	12,000	12,000	12,000	12,000	12,000	69,957	**129,957**
FY2026 Initial Required Submission					FY2026												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2026
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* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
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FY2027	**193**	**LEA Member 50 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**194**	**LEA Member 50 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**195**	**LEA Member 50 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**196**	**LEA Member 51 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**197**	**LEA Member 51 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**198**	**LEA Member 51 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**199**	**LEA Member 52 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**200**	**LEA Member 52 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**201**	**LEA Member 52 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**202**	**LEA Member 53 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**203**	**LEA Member 53 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**204**	**LEA Member 53 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**205**	**LEA Member 54 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**206**	**LEA Member 54 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**207**	**LEA Member 54 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**208**	**LEA Member 55 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**209**	**LEA Member 55 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**210**	**LEA Member 55 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**211**	**LEA Member 56 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**212**	**LEA Member 56 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**213**	**LEA Member 56 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**214**	**LEA Member 57 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**215**	**LEA Member 57 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**216**	**LEA Member 57 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**217**	**LEA Member 58 - Moving to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**218**	**LEA Member 58 - Benefits - Moving to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**219**	**LEA Member 58 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**220**	**LEA Member 59 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**221**	**LEA Member 59 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**222**	**LEA Member 59 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**223**	**LEA Member 60 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**224**	**LEA Member 60 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0

Lorain City (Lorain)

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FY2027	**225**	**LEA Member 60 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**226**	**LEA Member 61 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**227**	**LEA Member 61 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**228**	**LEA Member 61 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**229**	**LEA Member 62 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**230**	**LEA Member 62 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**231**	**LEA Member 62 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**232**	**LEA Member 63 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**233**	**LEA Member 63 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**234**	**LEA Member 63 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**235**	**LEA Member 64 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**236**	**LEA Member 64 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**237**	**LEA Member 64 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**238**	**LEA Member 65 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**239**	**LEA Member 65 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**240**	**LEA Member 65 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**241**	**LEA Member 66 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**242**	**LEA Member 66 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**243**	**LEA Member 66 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**244**	**LEA Member 67 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**245**	**LEA Member 67 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**246**	**LEA Member 67 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**247**	**LEA Member 68 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**248**	**LEA Member 68 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**249**	**LEA Member 68 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**250**	**LEA Member 69 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**251**	**LEA Member 69 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**252**	**LEA Member 69 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**253**	**LEA Member 70 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**254**	**LEA Member 70 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**255**	**LEA Member 70 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**256**	**LEA Member 71 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

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FY2027	**257**	**LEA Member 71 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**258**	**LEA Member 71 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**259**	**LEA Member 72 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**260**	**LEA Member 72 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**261**	**LEA Member 72 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**262**	**LEA Member 73 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**263**	**LEA Member 73 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**264**	**LEA Member 73 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**265**	**LEA Member 74 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**266**	**LEA Member 74 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**267**	**LEA Member 74 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**268**	**LEA Member 75 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**269**	**LEA Member 75 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**270**	**LEA Member 75 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**271**	**LEA Member 76 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**272**	**LEA Member 76 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**273**	**LEA Member 76 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**274**	**LEA Member 77 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**275**	**LEA Member 77 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**276**	**LEA Member 77 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**277**	**LEA Member 78 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**278**	**LEA Member 78 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**279**	**LEA Member 78 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**280**	**LEA Member 79 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**281**	**LEA Member 79 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**282**	**LEA Member 79 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**283**	**LEA Member 80 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**284**	**LEA Member 80 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**285**	**LEA Member 80 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**286**	**LEA Member 81 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**287**	**LEA Member 81 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**288**	**LEA Member 81 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

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FY2027	**289**	**LEA Member 82 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**290**	**LEA Member 82 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**291**	**LEA Member 82 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**292**	**LEA Member 83 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**293**	**LEA Member 83 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**294**	**LEA Member 83 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**295**	**LEA Member 84 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**296**	**LEA Member 84 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**297**	**LEA Member 84 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**298**	**LEA Member 85 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**299**	**LEA Member 85 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**300**	**LEA Member 85 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**301**	**LEA Member 86 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**302**	**LEA Member 86 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**303**	**LEA Member 86 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**304**	**LEA Member 87 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**305**	**LEA Member 87 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**306**	**LEA Member 87 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**307**	**LEA Member 88 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**308**	**LEA Member 88 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**309**	**LEA Member 88 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**310**	**LEA Member 89 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**311**	**LEA Member 89 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**312**	**LEA Member 89 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**313**	**LEA Member 90 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**314**	**LEA Member 90 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**315**	**LEA Member 90 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**316**	**LEA Member 91 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**317**	**LEA Member 91 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**318**	**LEA Member 91 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**319**	**LEA Member 92 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**320**	**LEA Member 92 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0

Lorain City (Lorain)

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FY2027	321	LEA Member 92 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	322	LEA Member 93 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	323	LEA Member 93 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	324	LEA Member 93 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	325	LEA Member 94 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	326	LEA Member 94 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	327	LEA Member 94 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	328	LEA Member 95 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	329	LEA Member 95 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	330	LEA Member 95 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	331	LEA Member 96 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	332	LEA Member 96 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	333	LEA Member 96 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	334	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	335	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	336	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	337	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	338	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	339	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	340	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	341	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	342	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	343	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	344	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	345	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	346	LEA Member 101 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	347	LEA Member 101 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	348	LEA Member 101 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	349	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	350	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	351	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	352	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

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FY2027	353	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	354	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	355	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	356	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	357	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	358	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	359	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	360	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	361	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	362	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	363	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	364	LACE Member 1 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	365	LACE Member 1 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	366	LACE Member 1 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	367	OAPSE 120 Member 1 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	368	OAPSE 120 Member 1 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	369	OAPSE 120 Member 1 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	370	OAPSE 120 Member 2 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	371	OAPSE 120 Member 2 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	372	OAPSE 120 Member 2 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	373	OAPSE 120 Member 3 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	374	OAPSE 120 Member 3 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	375	OAPSE 120 Member 3 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	376	OAPSE 120 Member 4 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	377	OAPSE 120 Member 4 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	378	OAPSE 120 Member 4 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	379	OAPSE 120 Member 5 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	380	OAPSE 120 Member 5 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	381	OAPSE 120 Member 5 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	382	OAPSE 120 Member 6 - RIF	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	383	OAPSE 120 Member 6 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	384	OAPSE 120 Member 6 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	0	0	0	0	0	0	12,000	12,000	12,000	12,000	12,000	69,957	**129,957**
FY2026 Initial Required Submission					FY2026												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2026
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
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FY2027	**385**	**OAPSE 120 Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**386**	**OAPSE 120 Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**387**	**OAPSE 120 Member 7 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**388**	**OAPSE 120 Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**389**	**OAPSE 120 Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**390**	**OAPSE 120 Member 8 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**391**	**OAPSE 120 Member 9 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**392**	**OAPSE 120 Member 9 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**393**	**OAPSE 120 Member 9 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**394**	**OAPSE 120 Member 10 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**395**	**OAPSE 120 Member 10 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**396**	**OAPSE 120 Member 10 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**397**	**OAPSE 120 Member 11 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**398**	**OAPSE 120 Member 11 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**399**	**OAPSE 120 Member 11 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**400**	**OAPSE 120 Member 12 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**401**	**OAPSE 120 Member 12 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**402**	**OAPSE 120 Member 12 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**403**	**OAPSE 120 Member 13 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**404**	**OAPSE 120 Member 13 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**405**	**OAPSE 120 Member 13 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**406**	**OAPSE 120 Member 14 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**407**	**OAPSE 120 Member 14 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**408**	**OAPSE 120 Member 14 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**409**	**OAPSE 120 Member 15 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**410**	**OAPSE 120 Member 15 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**411**	**OAPSE 120 Member 15 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**412**	**OAPSE 120 Member 16 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**413**	**OAPSE 120 Member 16 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**414**	**OAPSE 120 Member 16 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**415**	**OAPSE 120 Member 17 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**416**	**OAPSE 120 Member 17 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	0	0	0	0	0	0	12,000	12,000	12,000	12,000	12,000	69,957	**129,957**
FY2026 Initial Required Submission					FY2026												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2026
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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FY2027	**417**	**OAPSE 120 Member 17 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**418**	**OAPSE 120 Member 18 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**419**	**OAPSE 120 Member 18 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**420**	**OAPSE 120 Member 18 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**421**	**OAPSE 120 Member 19 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**422**	**OAPSE 120 Member 19 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**423**	**OAPSE 120 Member 19 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**424**	**OAPSE 120 Member 20 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**425**	**OAPSE 120 Member 20 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**426**	**OAPSE 120 Member 20 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**427**	**OAPSE 120 Member 21 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**428**	**OAPSE 120 Member 21 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**429**	**OAPSE 120 Member 21 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**430**	**OAPSE 120 Member 22 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**431**	**OAPSE 120 Member 22 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**432**	**OAPSE 120 Member 22 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**433**	**OAPSE 120 Member 23 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**434**	**OAPSE 120 Member 23 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**435**	**OAPSE 120 Member 23 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**436**	**OAPSE 120 Member 24 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**437**	**OAPSE 120 Member 24 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**438**	**OAPSE 120 Member 24 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**439**	**OAPSE 120 Member 25 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**440**	**OAPSE 120 Member 25 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**441**	**OAPSE 120 Member 25 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**442**	**OAPSE 120 Member 26 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**443**	**OAPSE 120 Member 26 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**444**	**OAPSE 120 Member 26 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**445**	**OAPSE 120 Member 27 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**446**	**OAPSE 120 Member 27 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**447**	**OAPSE 120 Member 27 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**448**	**OAPSE 120 Member 28 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	0	0	0	0	0	0	12,000	12,000	12,000	12,000	12,000	69,957	**129,957**
FY2026 Initial Required Submission					FY2026												
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FY2027	449	**OAPSE 120 Member 28 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	450	**OAPSE 120 Member 28 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	451	**OAPSE 120 Member 29 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	452	**OAPSE 120 Member 29 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	453	**OAPSE 120 Member 29 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	454	**OAPSE 120 Member 30 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	455	**OAPSE 120 Member 30 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	456	**OAPSE 120 Member 30 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	457	**OAPSE 377 Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	458	**OAPSE 377 Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	459	**OAPSE 377 Member 1 - Separation Costs - Vacatiom**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	460	**OAPSE 377 Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	461	**OAPSE 377 Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	462	**OAPSE 377 Member 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	463	**OAPSE 377 Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	464	**OAPSE 377 Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	465	**OAPSE 377 Member 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	466	**OAPSE 377 Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	467	**OAPSE 377 Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	468	**OAPSE 377 Member 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	469	**OAPSE 377 Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	470	**OAPSE 377 Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	471	**OAPSE 377 Member 5 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	472	**552 Supplemental s - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	473	**552 Supplemental s -Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	474	**Limited Overtime**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	475	**Limited Overtime - Benefits**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	476	**Pay Freeze - Non-Rep Administrators (31)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	477	**Pay Freeze - Non-Rep Administrators - Benefits (31)**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	478	**Pay Freeze - Non-Rep Administrative Support (26)**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	479	**Pay Freeze - Non-Rep Administrative Support - Benefits (26)**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	480	**Pay Freeze - Non-Rep Hourly Staff (30)**	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	0	0	0	0	0	0	12,000	12,000	12,000	12,000	12,000	69,957	**129,957**
FY2026 Initial Required Submission					FY2026												
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FY2027	481	**Pay Freeze - Non-Rep Hourly Staff - Benefits (30)**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	482	**Sub Costs Related to Reduced Professional Development**	03.030 Purchased Services														0
FY2027	483	**Reduction in Purchased Services (10%)**	03.030 Purchased Services														0
FY2027	484	**Printer Reductions at Each Building (Machines)**	03.030 Purchased Services														0
FY2027	485	**Textbooks/Curriculum Adoptions**	03.040 Supplies														0
FY2027	486	**Reduction in Supplies in Materials (20%)**	03.040 Supplies														0
FY2027	487	**Reduction in Capital Outlay (25%)**	03.050 Capital Outlay														0
FY2027	488	**Reduction in Transportation (Field Trips)**	03.030 Purchased Services														0
FY2027	489	**Non-Represented Administrator 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	490	**Non-Represented Administrator 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	491	**Non-Represented Administrator 6 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	492	**Non-Represented Administrative Support 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	493	**Non-Represented Administrative Support 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	494	**Non-Represented Administrative Support 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	495	**USW Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	496	**USW Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	497	**USW Member 1 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	498	**USW Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	499	**USW Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	500	**USW Member 2 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	501	**LEA Teacher Resignation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	502	**LEA Teacher Resignation - Benefits**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	503	**LEA Teacher Resignation - Seperation Costs**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	504	**LAA Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	505	**LAA Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	506	**LAA Member 4 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	507	**LAA Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	508	**LAA Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	509	**LAA Member 5 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	510	**LAA Member 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	511	**LAA Member 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	512	**LAA Member 6 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	513	**LAA Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	514	**LAA Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	515	**LAA Member 7 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*12,000*	*12,000*	*12,000*	*12,000*	*12,000*	*69,957*	***129,957***
FY2026 Initial Required Submission					**FY2026**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2026**
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FY2027	**516**	**LAA Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**517**	**LAA Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**518**	**LAA Member 8 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**519**	**Non-Represented Administrative Support 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**520**	**Non-Represented Administrative Support 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**521**	**Non-Represented Administrative Support 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2028	**522**	**Non-Represented Administrator 7 - Retirement**	03.010 Personal Services - Employee Salaries & Wages														0
FY2028	**523**	**Non-Represented Administrator 7 - Benefits - Retirement**	03.020 Employees' Retirement and Insurance Benefits														0
FY2028	**524**	**Non-Represented Administrator 7 - Separation Costs - Severance & Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**525**	**Non-Represented Administrative Support 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**526**	**Non-Represented Administrative Support 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**527**	**Non-Represented Administrative Support 5 - NONE**	03.010 Personal Services - Employee Salaries & Wages														0
																	0
		Total Proposed Expenditure Reductions:			**0**	**0**	**0**	**0**	**0**	**0**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**69,957**	**129,957**

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK
FY2026 Initial Required Submission

				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
					FY2027												
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FY2026	1	**Summer School Reductions (59 Staff Members)**	03.010 Personal Services - Employee Salaries & Wages													50,000	50,000
FY2026	2	**Summer School - Benefits**	03.020 Employees' Retirement and Insurance Benefits													7,957	7,957
FY2026	3	**Printing/Copying Efficiencies**	03.030 Purchased Services		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	144,000
FY2027	4	**Non-Represented Administrator 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages			3,700	7,399	7,399	7,399	7,399	7,399	7,399	7,399	7,399	7,399	7,399	77,691
FY2027	5	**Non-Represented Administrator 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,829	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658	38,409
FY2027	6	**Non-Represented Administrator 1 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages			(6,830)	0	0	0	0	0	0	0	0	0	0	(6,830)
FY2027	7	**Non-Represented Administrator 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages			4,442	8,883	8,883	8,883	8,883	8,883	8,883	8,883	8,883	8,883	8,883	93,272
FY2027	8	**Non-Represented Administrator 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			2,029	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	42,602
FY2027	9	**Non-Represented Administrator 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	10	**Non-Represented Administrator 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages			5,226	10,453	10,453	10,453	10,453	10,453	10,453	10,453	10,453	10,453	10,453	109,753
FY2027	11	**Non-Represented Administrator 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,518	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	3,036	31,880
FY2027	12	**Non-Represented Administrator 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages			(9,649)	0	0	0	0	0	0	0	0	0	0	(9,649)
FY2027	13	**Non-Represented Administrator 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages			3,808	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615	79,961
FY2027	14	**Non-Represented Administrator 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,858	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	39,020
FY2027	15	**Non-Represented Administrator 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages			(7,030)	0	0	0	0	0	0	0	0	0	0	(7,030)
FY2027	16	**Non-Represented Administrator 5 - New Position**	03.010 Personal Services - Employee Salaries & Wages			(4,728)	(9,456)	(9,456)	(9,456)	(9,456)	(9,456)	(9,456)	(9,456)	(9,456)	(9,456)	(9,456)	(99,288)
FY2027	17	**Non-Represented Administrator 5 - Benefits - New Position**	03.020 Employees' Retirement and Insurance Benefits			(2,059)	(4,117)	(4,117)	(4,117)	(4,117)	(4,117)	(4,117)	(4,117)	(4,117)	(4,117)	(4,117)	(43,229)
FY2027	18	**Non-Represented Administrator 5 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	19	**Non-Represented Administrative Support 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages			2,848	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	5,697	59,815
FY2027	20	**Non-Represented Administrative Support 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,287	2,573	2,573	2,573	2,573	2,573	2,573	2,573	2,573	2,573	2,573	27,018
FY2027	21	**Non-Represented Administrative Support 1 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages			(5,258)	0	0	0	0	0	0	0	0	0	0	(5,258)
FY2027	22	**Non-Represented Administrative Support 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages			2,021	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	42,434
FY2027	23	**Non-Represented Administrative Support 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	25,407
FY2027	24	**Non-Represented Administrative Support 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages			(3,730)	0	0	0	0	0	0	0	0	0	0	(3,730)
FY2027	25	**Non-Represented Hourly Support 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,627	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	60,418
FY2027	26	**Non-Represented Hourly Support 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		1,251	2,503	2,503	2,503	2,503	2,503	2,503	2,503	2,503	2,503	2,503	2,503	28,781
FY2027	27	**Non-Represented Hourly Support 1 - Separation Costs - Vacation & Severance**	03.010 Personal Services - Employee Salaries & Wages		(6,547)	0	0	0	0	0	0	0	0	0	0	0	(6,547)
FY2027	28	**Non-Represented Hourly Support 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		1,863	3,727	3,727	3,727	3,727	3,727	3,727	3,727	3,727	3,727	3,727	3,727	42,857
FY2027	29	**Non-Represented Hourly Support 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		1,130	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	2,260	25,986
FY2027	30	**Non-Represented Hourly Support 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		(3,440)	0	0	0	0	0	0	0	0	0	0	0	(3,440)
FY2027	31	**Non-Represented Hourly Support 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		1,272	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	29,262
FY2027	32	**Non-Represented Hourly Support 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		202	405	405	405	405	405	405	405	405	405	405	405	4,656

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	33	**Non-Represented Hourly Support 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		(2,349)	0	0	0	0	0	0	0	0	0	0	0	(2,349)
FY2027	34	**Non-Represented Hourly Support 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,658	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	61,137
FY2027	35	**Non-Represented Hourly Support 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		1,256	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	2,513	28,895
FY2027	36	**Non-Represented Hourly Support 4 - Separation Costs - Vacation & Severance**	03.010 Personal Services - Employee Salaries & Wages		(28,432)	0	0	0	0	0	0	0	0	0	0	0	(28,432)
FY2027	37	**LAA Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages			5,200	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	109,192
FY2027	38	**LAA Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,661	3,321	3,321	3,321	3,321	3,321	3,321	3,321	3,321	3,321	3,321	34,876
FY2027	39	**LAA Member 1 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	40	**LAA Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages			4,636	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	97,353
FY2027	41	**LAA Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,571	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	32,992
FY2027	42	**LAA Member 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	43	**LAA Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages			4,636	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	97,353
FY2027	44	**LAA Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,571	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	32,992
FY2027	45	**LAA Member 3 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	46	**LEA Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	47	**LEA Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	48	**LEA Member 1 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	49	**LEA Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	50	**LEA Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	51	**LEA Member 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	52	**LEA Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	53	**LEA Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	54	**LEA Member 3 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	55	**LEA Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	56	**LEA Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	57	**LEA Member 4 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	58	**LEA Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	59	**LEA Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	60	**LEA Member 5 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	61	**LEA Member 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	62	**LEA Member 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	63	**LEA Member 6 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	64	**LEA Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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FY2027	65	**LEA Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	66	**LEA Member 7 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	67	**LEA Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	68	**LEA Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	69	**LEA Member 8 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	70	**LEA Member 9 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	71	**LEA Member 9 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	72	**LEA Member 9 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	73	**LEA Member 10 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	74	**LEA Member 10 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	75	**LEA Member 10 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	76	**LEA Member 11 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	77	**LEA Member 11 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	78	**LEA Member 11 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	79	**LEA Member 12 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	80	**LEA Member 12 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	81	**LEA Member 12 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	82	**LEA Member 13 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	83	**LEA Member 13 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	84	**LEA Member 13 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	85	**LEA Member 14 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	86	**LEA Member 14 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	87	**LEA Member 14 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	88	**LEA Member 15 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	89	**LEA Member 15 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	90	**LEA Member 15 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	91	**LEA Member 16 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	92	**LEA Member 16 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	93	**LEA Member 16 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	94	**LEA Member 17 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	95	**LEA Member 17 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	96	**LEA Member 17 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
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EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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FY2027	97	**LEA Member 18 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	98	**LEA Member 18 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	99	**LEA Member 18 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	100	**LEA Member 19 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	101	**LEA Member 19 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	102	**LEA Member 19 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	103	**LEA Member 20 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	104	**LEA Member 20 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	105	**LEA Member 20 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	106	**LEA Member 21 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	107	**LEA Member 21 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	108	**LEA Member 21 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	109	**LEA Member 22 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	110	**LEA Member 22 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	111	**LEA Member 22 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	112	**LEA Member 23 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	113	**LEA Member 23 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	114	**LEA Member 23 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	115	**LEA Member 24 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	116	**LEA Member 24 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	117	**LEA Member 24 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	118	**LEA Member 25 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	49,057
FY2027	119	**LEA Member 25 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	24,473
FY2027	120	**LEA Member 25 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	121	**LEA Member 26 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages				8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	87,622
FY2027	122	**LEA Member 26 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits				2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	22,057
FY2027	123	**LEA Member 26 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages			(41,144)	0	0	0	0	0	0	0	0	0	0	(41,144)
FY2027	124	**LEA Member 27 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages				8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	87,620
FY2027	125	**LEA Member 27 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits				1,405	1,405	1,405	1,405	1,405	1,405	1,405	1,405	1,405	1,405	14,047
FY2027	126	**LEA Member 27 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages			(29,430)	0	0	0	0	0	0	0	0	0	0	(29,430)
FY2027	127	**LEA Member 28 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages				8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	87,620
FY2027	128	**LEA Member 28 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits				2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	22,110

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	129	LEA Member 28 - Separation Costs - (Retirement)	03.010 Personal Services - Employee Salaries & Wages			(94,073)	0	0	0	0	0	0	0	0	0	0	(94,073)
FY2027	130	LEA Member 29 - RIF (Retirement)	03.010 Personal Services - Employee Salaries & Wages				7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	72,585
FY2027	131	LEA Member 29 - Benefits - RIF (Retirement)	03.020 Employees' Retirement and Insurance Benefits				2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	20,205
FY2027	132	LEA Member 29 - Separation Costs - (Retirement)	03.010 Personal Services - Employee Salaries & Wages			(34,409)	0	0	0	0	0	0	0	0	0	0	(34,409)
FY2027	133	LEA Member 30 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	134	LEA Member 30 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	135	LEA Member 30 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	136	LEA Member 31 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	137	LEA Member 31 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	138	LEA Member 31 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	139	LEA Member 32 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	65,675
FY2027	140	LEA Member 32 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	27,117
FY2027	141	LEA Member 32 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	142	LEA Member 33 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	65,675
FY2027	143	LEA Member 33 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	27,117
FY2027	144	LEA Member 33 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	145	LEA Member 34 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	65,675
FY2027	146	LEA Member 34 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	27,117
FY2027	147	LEA Member 34 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	148	LEA Member 35 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	65,675
FY2027	149	LEA Member 35 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	27,117
FY2027	150	LEA Member 35 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	151	LEA Member 36 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	65,675
FY2027	152	LEA Member 36 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	27,117
FY2027	153	LEA Member 36 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	154	LEA Member 37 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	65,675
FY2027	155	LEA Member 37 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	27,117
FY2027	156	LEA Member 37 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	157	LEA Member 38 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	65,675
FY2027	158	LEA Member 38 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	27,117
FY2027	159	LEA Member 38 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	160	LEA Member 39 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	65,675

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
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FY2027	161	**LEA Member 39 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	27,117
FY2027	162	**LEA Member 39 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	163	**LEA Member 40 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	65,675
FY2027	164	**LEA Member 40 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	27,117
FY2027	165	**LEA Member 40 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	166	**LEA Member 41 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	6,567	65,675
FY2027	167	**LEA Member 41 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	27,117
FY2027	168	**LEA Member 41 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	169	**LEA Member 42 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,642	6,642	6,642	6,642	6,642	6,642	6,642	6,642	6,642	6,642	66,422
FY2027	170	**LEA Member 42 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,724	2,724	2,724	2,724	2,724	2,724	2,724	2,724	2,724	2,724	27,236
FY2027	171	**LEA Member 42 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	172	**LEA Member 43 - RIF**	03.010 Personal Services - Employee Salaries & Wages				4,943	4,943	4,943	4,943	4,943	4,943	4,943	4,943	4,943	4,943	49,428
FY2027	173	**LEA Member 43 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	24,532
FY2027	174	**LEA Member 43 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	175	**LEA Member 44 - RIF**	03.010 Personal Services - Employee Salaries & Wages				5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	52,804
FY2027	176	**LEA Member 44 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,507	2,507	2,507	2,507	2,507	2,507	2,507	2,507	2,507	2,507	25,069
FY2027	177	**LEA Member 44 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	178	**LEA Member 45 - RIF**	03.010 Personal Services - Employee Salaries & Wages				5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	58,999
FY2027	179	**LEA Member 45 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	26,055
FY2027	180	**LEA Member 45 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	181	**LEA Member 46 - RIF**	03.010 Personal Services - Employee Salaries & Wages				5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	58,999
FY2027	182	**LEA Member 46 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	26,055
FY2027	183	**LEA Member 46 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	184	**LEA Member 47 - RIF**	03.010 Personal Services - Employee Salaries & Wages				5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	58,999
FY2027	185	**LEA Member 47 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	26,055
FY2027	186	**LEA Member 47 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	187	**LEA Member 48 - RIF**	03.010 Personal Services - Employee Salaries & Wages				5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	58,999
FY2027	188	**LEA Member 48 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	26,055
FY2027	189	**LEA Member 48 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	190	**LEA Member 49 - RIF**	03.010 Personal Services - Employee Salaries & Wages				5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	58,999
FY2027	191	**LEA Member 49 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	26,055
FY2027	192	**LEA Member 49 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
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FY2027	193	**LEA Member 50 - RIF**	03.010 Personal Services - Employee Salaries & Wages				5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	58,999
FY2027	194	**LEA Member 50 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	26,055
FY2027	195	**LEA Member 50 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	196	**LEA Member 51 - RIF**	03.010 Personal Services - Employee Salaries & Wages				7,526	7,526	7,526	7,526	7,526	7,526	7,526	7,526	7,526	7,526	75,256
FY2027	197	**LEA Member 51 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	28,642
FY2027	198	**LEA Member 51 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	199	**LEA Member 52 - RIF**	03.010 Personal Services - Employee Salaries & Wages				7,643	7,643	7,643	7,643	7,643	7,643	7,643	7,643	7,643	7,643	76,430
FY2027	200	**LEA Member 52 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	28,829
FY2027	201	**LEA Member 52 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	202	**LEA Member 53 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	203	**LEA Member 53 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	204	**LEA Member 53 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	205	**LEA Member 54 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	64,703
FY2027	206	**LEA Member 54 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	26,963
FY2027	207	**LEA Member 54 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	208	**LEA Member 55 - RIF**	03.010 Personal Services - Employee Salaries & Wages				7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247	72,466
FY2027	209	**LEA Member 55 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820	2,820	28,198
FY2027	210	**LEA Member 55 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	211	**LEA Member 56 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,978	6,978	6,978	6,978	6,978	6,978	6,978	6,978	6,978	6,978	69,780
FY2027	212	**LEA Member 56 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	27,771
FY2027	213	**LEA Member 56 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	214	**LEA Member 57 - RIF**	03.010 Personal Services - Employee Salaries & Wages				8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	87,622
FY2027	215	**LEA Member 57 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	30,610
FY2027	216	**LEA Member 57 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	217	**LEA Member 58 - Moving to Title**	03.010 Personal Services - Employee Salaries & Wages				8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	87,622
FY2027	218	**LEA Member 58 - Benefits - Moving to Title**	03.020 Employees' Retirement and Insurance Benefits				3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	30,610
FY2027	219	**LEA Member 58 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	220	**LEA Member 59 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	221	**LEA Member 59 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	222	**LEA Member 59 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	223	**LEA Member 60 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	224	**LEA Member 60 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	225	LEA Member 60 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	226	LEA Member 61 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	227	LEA Member 61 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	228	LEA Member 61 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	229	LEA Member 62 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	230	LEA Member 62 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	231	LEA Member 62 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	232	LEA Member 63 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	233	LEA Member 63 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	234	LEA Member 63 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	235	LEA Member 64 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	236	LEA Member 64 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	237	LEA Member 64 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	238	LEA Member 65 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	239	LEA Member 65 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	240	LEA Member 65 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	241	LEA Member 66 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	242	LEA Member 66 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	243	LEA Member 66 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	244	LEA Member 67 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	245	LEA Member 67 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	246	LEA Member 67 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	247	LEA Member 68 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	248	LEA Member 68 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	249	LEA Member 68 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	250	LEA Member 69 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	61,301
FY2027	251	LEA Member 69 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	26,422
FY2027	252	LEA Member 69 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	253	LEA Member 70 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	254	LEA Member 70 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	255	LEA Member 70 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	256	LEA Member 71 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
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FY2027	257	LEA Member 71 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	258	LEA Member 71 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	259	LEA Member 72 - RIF (Retirement)	03.010 Personal Services - Employee Salaries & Wages				7,816	7,816	7,816	7,816	7,816	7,816	7,816	7,816	7,816	7,816	78,156
FY2027	260	LEA Member 72 - Benefits - RIF (Retirement)	03.020 Employees' Retirement and Insurance Benefits				2,111	2,111	2,111	2,111	2,111	2,111	2,111	2,111	2,111	2,111	21,110
FY2027	261	LEA Member 72 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	262	LEA Member 73 - RIF (Retirement)	03.010 Personal Services - Employee Salaries & Wages				7,342	7,342	7,342	7,342	7,342	7,342	7,342	7,342	7,342	7,342	73,418
FY2027	263	LEA Member 73 - Benefits - RIF (Retirement)	03.020 Employees' Retirement and Insurance Benefits				1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	11,683
FY2027	264	LEA Member 73 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	265	LEA Member 74 - RIF (Retirement)	03.010 Personal Services - Employee Salaries & Wages				7,816	7,816	7,816	7,816	7,816	7,816	7,816	7,816	7,816	7,816	78,156
FY2027	266	LEA Member 74 - Benefits - RIF (Retirement)	03.020 Employees' Retirement and Insurance Benefits				3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	32,853
FY2027	267	LEA Member 74 - Separation Costs - (Retirement)	03.010 Personal Services - Employee Salaries & Wages			(34,026)	0	0	0	0	0	0	0	0	0	0	(34,026)
FY2027	268	LEA Member 75 - RIF (Retirement)	03.010 Personal Services - Employee Salaries & Wages				8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	8,762	87,622
FY2027	269	LEA Member 75 - Benefits - RIF (Retirement)	03.020 Employees' Retirement and Insurance Benefits				2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	22,110
FY2027	270	LEA Member 75 - Separation Costs - (Retirement)	03.010 Personal Services - Employee Salaries & Wages			(83,536)	0	0	0	0	0	0	0	0	0	0	(83,536)
FY2027	271	LEA Member 76 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	272	LEA Member 76 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	273	LEA Member 76 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	274	LEA Member 77 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	275	LEA Member 77 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	276	LEA Member 77 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	277	LEA Member 78 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	278	LEA Member 78 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	279	LEA Member 78 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	280	LEA Member 79 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	281	LEA Member 79 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	282	LEA Member 79 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	283	LEA Member 80 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	284	LEA Member 80 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	285	LEA Member 80 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	286	LEA Member 81 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	287	LEA Member 81 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	288	LEA Member 81 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
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FY2027	289	**LEA Member 82 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	290	**LEA Member 82 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	291	**LEA Member 82 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	292	**LEA Member 83 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	293	**LEA Member 83 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	294	**LEA Member 83 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	295	**LEA Member 84 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	296	**LEA Member 84 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	297	**LEA Member 84 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	298	**LEA Member 85 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	299	**LEA Member 85 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	300	**LEA Member 85 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	301	**LEA Member 86 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	302	**LEA Member 86 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	303	**LEA Member 86 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	304	**LEA Member 87 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	305	**LEA Member 87 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	306	**LEA Member 87 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	307	**LEA Member 88 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	308	**LEA Member 88 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	309	**LEA Member 88 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	310	**LEA Member 89 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	311	**LEA Member 89 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	312	**LEA Member 89 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	313	**LEA Member 90 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	314	**LEA Member 90 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	315	**LEA Member 90 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	316	**LEA Member 91 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	317	**LEA Member 91 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	318	**LEA Member 91 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	319	**LEA Member 92 - RIF**	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	320	**LEA Member 92 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
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* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	321	LEA Member 92 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	322	LEA Member 93 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	323	LEA Member 93 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	324	LEA Member 93 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	325	LEA Member 94 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	326	LEA Member 94 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	327	LEA Member 94 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	328	LEA Member 95 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	329	LEA Member 95 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	330	LEA Member 95 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	331	LEA Member 96 - RIF	03.010 Personal Services - Employee Salaries & Wages				6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	65,708
FY2027	332	LEA Member 96 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	2,706	27,058
FY2027	333	LEA Member 96 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	334	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	335	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	336	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	337	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	338	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	339	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	340	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	341	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	342	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	343	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	344	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	345	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	346	LEA Member 101 - RIF	03.010 Personal Services - Employee Salaries & Wages				5,077	5,077	5,077	5,077	5,077	5,077	5,077	5,077	5,077	5,077	50,772
FY2027	347	LEA Member 101 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	24,746
FY2027	348	LEA Member 101 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	349	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	350	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	351	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	352	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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FY2027	353	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	354	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	355	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	356	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	357	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	358	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	359	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	360	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	361	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	362	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	363	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	364	LACE Member 1 - RIF	03.010 Personal Services - Employee Salaries & Wages			1,420	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	29,818
FY2027	365	LACE Member 1 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits			226	452	452	452	452	452	452	452	452	452	452	4,745
FY2027	366	LACE Member 1 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	367	OAPSE 120 Member 1 - RIF	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	368	OAPSE 120 Member 1 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	369	OAPSE 120 Member 1 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	370	OAPSE 120 Member 2 - RIF	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	371	OAPSE 120 Member 2 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	372	OAPSE 120 Member 2 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	373	OAPSE 120 Member 3 - RIF	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	374	OAPSE 120 Member 3 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	375	OAPSE 120 Member 3 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	376	OAPSE 120 Member 4 - RIF	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	377	OAPSE 120 Member 4 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	378	OAPSE 120 Member 4 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	379	OAPSE 120 Member 5 - RIF	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	380	OAPSE 120 Member 5 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	381	OAPSE 120 Member 5 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	382	OAPSE 120 Member 6 - RIF	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	383	OAPSE 120 Member 6 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	384	OAPSE 120 Member 6 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
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FY2027	385	**OAPSE 120 Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	386	**OAPSE 120 Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	387	**OAPSE 120 Member 7 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	388	**OAPSE 120 Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	389	**OAPSE 120 Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	390	**OAPSE 120 Member 8 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	391	**OAPSE 120 Member 9 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	392	**OAPSE 120 Member 9 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	393	**OAPSE 120 Member 9 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	394	**OAPSE 120 Member 10 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	395	**OAPSE 120 Member 10 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	396	**OAPSE 120 Member 10 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	397	**OAPSE 120 Member 11 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	398	**OAPSE 120 Member 11 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	399	**OAPSE 120 Member 11 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	400	**OAPSE 120 Member 12 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	401	**OAPSE 120 Member 12 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	402	**OAPSE 120 Member 12 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	403	**OAPSE 120 Member 13 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	404	**OAPSE 120 Member 13 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	405	**OAPSE 120 Member 13 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	406	**OAPSE 120 Member 14 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	407	**OAPSE 120 Member 14 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	408	**OAPSE 120 Member 14 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	409	**OAPSE 120 Member 15 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	410	**OAPSE 120 Member 15 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	411	**OAPSE 120 Member 15 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	412	**OAPSE 120 Member 16 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	413	**OAPSE 120 Member 16 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	414	**OAPSE 120 Member 16 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	415	**OAPSE 120 Member 17 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	416	**OAPSE 120 Member 17 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227

Lorain City (Lorain)

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FY2026 Initial Required Submission					FY2027												
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FY2027	417	**OAPSE 120 Member 17 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	418	**OAPSE 120 Member 18 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	419	**OAPSE 120 Member 18 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	420	**OAPSE 120 Member 18 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	421	**OAPSE 120 Member 19 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	422	**OAPSE 120 Member 19 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	423	**OAPSE 120 Member 19 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	424	**OAPSE 120 Member 20 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	425	**OAPSE 120 Member 20 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	426	**OAPSE 120 Member 20 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	427	**OAPSE 120 Member 21 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	428	**OAPSE 120 Member 21 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	429	**OAPSE 120 Member 21 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	430	**OAPSE 120 Member 22 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	431	**OAPSE 120 Member 22 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	432	**OAPSE 120 Member 22 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	433	**OAPSE 120 Member 23 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	434	**OAPSE 120 Member 23 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	435	**OAPSE 120 Member 23 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	436	**OAPSE 120 Member 24 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	437	**OAPSE 120 Member 24 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	438	**OAPSE 120 Member 24 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	439	**OAPSE 120 Member 25 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	440	**OAPSE 120 Member 25 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	441	**OAPSE 120 Member 25 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	442	**OAPSE 120 Member 26 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	443	**OAPSE 120 Member 26 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	444	**OAPSE 120 Member 26 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	445	**OAPSE 120 Member 27 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	446	**OAPSE 120 Member 27 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	447	**OAPSE 120 Member 27 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	448	**OAPSE 120 Member 28 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2027**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
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* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	**449**	**OAPSE 120 Member 28 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	**450**	**OAPSE 120 Member 28 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	**451**	**OAPSE 120 Member 29 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	**452**	**OAPSE 120 Member 29 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	**453**	**OAPSE 120 Member 29 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	**454**	**OAPSE 120 Member 30 - RIF**	03.010 Personal Services - Employee Salaries & Wages				2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	22,371
FY2027	**455**	**OAPSE 120 Member 30 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits				2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	20,227
FY2027	**456**	**OAPSE 120 Member 30 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages				0	0	0	0	0	0	0	0	0	0	0
FY2027	**457**	**OAPSE 377 Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		1,421	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	32,691
FY2027	**458**	**OAPSE 377 Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		1,060	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	24,369
FY2027	**459**	**OAPSE 377 Member 1 - Separation Costs - Vacatiom**	03.010 Personal Services - Employee Salaries & Wages		(2,624)	0	0	0	0	0	0	0	0	0	0	0	(2,624)
FY2027	**460**	**OAPSE 377 Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		1,421	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	32,691
FY2027	**461**	**OAPSE 377 Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		1,060	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	24,369
FY2027	**462**	**OAPSE 377 Member 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		(2,624)	0	0	0	0	0	0	0	0	0	0	0	(2,624)
FY2027	**463**	**OAPSE 377 Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		1,421	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	32,691
FY2027	**464**	**OAPSE 377 Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		1,060	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	24,369
FY2027	**465**	**OAPSE 377 Member 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		(2,624)	0	0	0	0	0	0	0	0	0	0	0	(2,624)
FY2027	**466**	**OAPSE 377 Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		1,421	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	32,691
FY2027	**467**	**OAPSE 377 Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		1,060	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	24,369
FY2027	**468**	**OAPSE 377 Member 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		(2,624)	0	0	0	0	0	0	0	0	0	0	0	(2,624)
FY2027	**469**	**OAPSE 377 Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages		1,421	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	2,843	32,691
FY2027	**470**	**OAPSE 377 Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		1,060	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	24,369
FY2027	**471**	**OAPSE 377 Member 5 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		(2,624)	0	0	0	0	0	0	0	0	0	0	0	(2,624)
FY2027	**472**	**552 Supplementals - RIF**	03.010 Personal Services - Employee Salaries & Wages													689,757	689,757
FY2027	**473**	**552 Supplementals -Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits													109,761	109,761
FY2027	**474**	**Limited Overtime**	03.010 Personal Services - Employee Salaries & Wages													225,000	225,000
FY2027	**475**	**Limited Overtime - Benefits**	03.020 Employees' Retirement and Insurance Benefits													35,804	35,804
FY2027	**476**	**Pay Freeze - Non-Rep Administrators (31)**	03.010 Personal Services - Employee Salaries & Wages													94,133	94,133
FY2027	**477**	**Pay Freeze - Non-Rep Administrators - Benefits (31)**	03.020 Employees' Retirement and Insurance Benefits													14,979	14,979
FY2027	**478**	**Pay Freeze - Non-Rep Administrative Support (26)**	03.010 Personal Services - Employee Salaries & Wages													48,543	48,543
FY2027	**479**	**Pay Freeze - Non-Rep Administrative Support - Benefits (26)**	03.020 Employees' Retirement and Insurance Benefits													7,725	7,725
FY2027	**480**	**Pay Freeze - Non-Rep Hourly Staff (30)**	03.010 Personal Services - Employee Salaries & Wages													31,770	31,770

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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FY2027	481	**Pay Freeze - Non-Rep Hourly Staff - Benefits (30)**	03.020 Employees' Retirement and Insurance Benefits													5,056	5,056
FY2027	482	**Sub Costs Related to Reduced Professional Development**	03.030 Purchased Services													350,000	350,000
FY2027	483	**Reduction in Purchased Services (10%)**	03.030 Purchased Services													1,538,339	1,538,339
FY2027	484	**Printer Reductions at Each Building (Machines)**	03.030 Purchased Services													100,000	100,000
FY2027	485	**Textbooks/Curriculum Adoptions**	03.040 Supplies													700,000	700,000
FY2027	486	**Reduction in Supplies in Materials (20%)**	03.040 Supplies													225,000	225,000
FY2027	487	**Reduction in Capital Outlay (25%)**	03.050 Capital Outlay													941,112	941,112
FY2027	488	**Reduction in Transportation (Field Trips)**	03.030 Purchased Services													280,000	280,000
FY2027	489	**Non-Represented Administrator 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages			4,343	8,745	8,745	8,745	8,745	8,745	8,745	8,745	8,745	8,745	8,745	91,798
FY2027	490	**Non-Represented Administrator 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,719	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	36,099
FY2027	491	**Non-Represented Administrator 6 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages			(31,655)	0	0	0	0	0	0	0	0	0	0	(31,655)
FY2027	492	**Non-Represented Administrative Support 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages			2,393	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	50,262
FY2027	493	**Non-Represented Administrative Support 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,402	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	29,432
FY2027	494	**Non-Represented Administrative Support 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages			(17,876)	0	0	0	0	0	0	0	0	0	0	(17,876)
FY2027	495	**USW Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages			1,365	2,729	2,729	2,729	2,729	2,729	2,729	2,729	2,729	2,729	2,729	28,658
FY2027	496	**USW Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			217	434	434	434	434	434	434	434	434	434	434	4,560
FY2027	497	**USW Member 1 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	498	**USW Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages			1,365	2,729	2,729	2,729	2,729	2,729	2,729	2,729	2,729	2,729	2,729	28,658
FY2027	499	**USW Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			217	434	434	434	434	434	434	434	434	434	434	4,560
FY2027	500	**USW Member 2 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	501	**LEA Teacher Resignation**	03.010 Personal Services - Employee Salaries & Wages										9,101	9,101	9,101	0	27,303
FY2027	502	**LEA Teacher Resignation - Benefits**	03.020 Employees' Retirement and Insurance Benefits										2,282	2,282	2,282	0	6,846
FY2027	503	**LEA Teacher Resignation - Seperation Costs**	03.010 Personal Services - Employee Salaries & Wages										0	0	0	0	0
FY2027	504	**LAA Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages			4,636	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	97,353
FY2027	505	**LAA Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,571	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	32,992
FY2027	506	**LAA Member 4 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	507	**LAA Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages			4,636	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	97,353
FY2027	508	**LAA Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,571	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	32,992
FY2027	509	**LAA Member 5 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	510	**LAA Member 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages			4,636	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	97,353
FY2027	511	**LAA Member 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,571	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	32,992
FY2027	512	**LAA Member 6 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	513	**LAA Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages			4,636	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	97,353
FY2027	514	**LAA Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,571	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	3,142	32,992
FY2027	515	**LAA Member 7 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	(17,223)	(238,195)	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,236,989	1,248,372	1,248,372	1,248,372	6,691,923	**17,603,556**
FY2026 Initial Required Submission					FY2027												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2027**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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FY2027	**516**	**LAA Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages			4,828	9,655	9,655	9,655	9,655	9,655	9,655	9,655	9,655	9,655	9,655	101,378
FY2027	**517**	**LAA Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,602	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	33,632
FY2027	**518**	**LAA Member 8 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**519**	**Non-Represented Administrative Support 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages			2,861	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	60,072
FY2027	**520**	**Non-Represented Administrative Support 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			1,289	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	27,059
FY2027	**521**	**Non-Represented Administrative Support 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**522**	**Non-Represented Administrator 7 - Retirement**	03.010 Personal Services - Employee Salaries & Wages														0
FY2028	**523**	**Non-Represented Administrator 7 - Benefits - Retirement**	03.020 Employees' Retirement and Insurance Benefits														0
FY2028	**524**	**Non-Represented Administrator 7 - Separation Costs - Severance & Vacation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**525**	**Non-Represented Administrative Support 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages			2,827	5,654	5,654	5,654	5,654	5,654	5,654	5,654	5,654	5,654	5,654	59,370
FY2027	**526**	**Non-Represented Administrative Support 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits			859	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	18,043
FY2027	**527**	**Non-Represented Administrative Support 5 - NONE**	03.010 Personal Services - Employee Salaries & Wages			0	0	0	0	0	0	0	0	0	0	0	0
																	0
		Total Proposed Expenditure Reductions:			**(17,223)**	**(238,195)**	**1,236,989**	**1,236,989**	**1,236,989**	**1,236,989**	**1,236,989**	**1,236,989**	**1,248,372**	**1,248,372**	**1,248,372**	**6,691,923**	**17,603,556**

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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FY2026	1	**Summer School Reductions (59 Staff Members)**	03.010 Personal Services - Employee Salaries & Wages													50,000	50,000
FY2026	2	**Summer School - Benefits**	03.020 Employees' Retirement and Insurance Benefits													7,957	7,957
FY2026	3	**Printing/Copying Efficiencies**	03.030 Purchased Services		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	144,000
FY2027	4	**Non-Represented Administrator 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,399	7,492	7,584	7,584	7,584	7,584	7,584	7,584	7,584	7,584	7,584	7,584	90,732
FY2027	5	**Non-Represented Administrator 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,658	3,704	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	44,856
FY2027	6	**Non-Represented Administrator 1 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	7	**Non-Represented Administrator 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		8,883	8,994	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	108,929
FY2027	8	**Non-Represented Administrator 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		4,057	4,108	4,159	4,159	4,159	4,159	4,159	4,159	4,159	4,159	4,159	4,159	49,754
FY2027	9	**Non-Represented Administrator 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	10	**Non-Represented Administrator 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		10,453	10,583	10,714	10,714	10,714	10,714	10,714	10,714	10,714	10,714	10,714	10,714	128,176
FY2027	11	**Non-Represented Administrator 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,036	3,074	3,112	3,112	3,112	3,112	3,112	3,112	3,112	3,112	3,112	3,112	37,231
FY2027	12	**Non-Represented Administrator 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	13	**Non-Represented Administrator 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,615	7,711	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	93,383
FY2027	14	**Non-Represented Administrator 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,716	3,763	3,809	3,809	3,809	3,809	3,809	3,809	3,809	3,809	3,809	3,809	45,570
FY2027	15	**Non-Represented Administrator 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	16	**Non-Represented Administrator 5 - New Position**	03.010 Personal Services - Employee Salaries & Wages		(9,456)	(9,574)	(9,692)	(9,692)	(9,692)	(9,692)	(9,692)	(9,692)	(9,692)	(9,692)	(9,692)	(9,692)	(115,954)
FY2027	17	**Non-Represented Administrator 5 - Benefits - New Position**	03.020 Employees' Retirement and Insurance Benefits		(4,117)	(4,168)	(4,220)	(4,220)	(4,220)	(4,220)	(4,220)	(4,220)	(4,220)	(4,220)	(4,220)	(4,220)	(50,485)
FY2027	18	**Non-Represented Administrator 5 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	19	**Non-Represented Administrative Support 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,697	5,768	5,839	5,839	5,839	5,839	5,839	5,839	5,839	5,839	5,839	5,839	69,855
FY2027	20	**Non-Represented Administrative Support 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,573	2,605	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	31,554
FY2027	21	**Non-Represented Administrative Support 1 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	22	**Non-Represented Administrative Support 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,041	4,092	4,142	4,142	4,142	4,142	4,142	4,142	4,142	4,142	4,142	4,142	49,557
FY2027	23	**Non-Represented Administrative Support 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,310	2,339	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	28,323
FY2027	24	**Non-Represented Administrative Support 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	25	**Non-Represented Hourly Support 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,319	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385	64,555
FY2027	26	**Non-Represented Hourly Support 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,534	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	30,752
FY2027	27	**Non-Represented Hourly Support 1 - Separation Costs - Vacation & Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	28	**Non-Represented Hourly Support 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		3,773	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	45,791
FY2027	29	**Non-Represented Hourly Support 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,288	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	27,766
FY2027	30	**Non-Represented Hourly Support 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	31	**Non-Represented Hourly Support 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,576	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	31,266
FY2027	32	**Non-Represented Hourly Support 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		410	415	415	415	415	415	415	415	415	415	415	415	4,975

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	33	**Non-Represented Hourly Support 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	34	**Non-Represented Hourly Support 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,383	5,449	5,449	5,449	5,449	5,449	5,449	5,449	5,449	5,449	5,449	5,449	65,324
FY2027	35	**Non-Represented Hourly Support 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,544	2,575	2,575	2,575	2,575	2,575	2,575	2,575	2,575	2,575	2,575	2,575	30,874
FY2027	36	**Non-Represented Hourly Support 4 - Separation Costs - Vacation & Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	37	**LAA Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		10,399	10,555	10,711	10,711	10,711	10,711	10,711	10,711	10,711	10,711	10,711	10,711	128,066
FY2027	38	**LAA Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,321	3,371	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	40,904
FY2027	39	**LAA Member 1 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	40	**LAA Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,272	9,411	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	114,181
FY2027	41	**LAA Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,142	3,189	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	38,695
FY2027	42	**LAA Member 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	43	**LAA Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,272	9,411	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	114,181
FY2027	44	**LAA Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,142	3,189	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	38,695
FY2027	45	**LAA Member 3 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	46	**LEA Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	47	**LEA Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	48	**LEA Member 1 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	49	**LEA Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	50	**LEA Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	51	**LEA Member 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	52	**LEA Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	53	**LEA Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	54	**LEA Member 3 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	55	**LEA Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	56	**LEA Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	57	**LEA Member 4 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	58	**LEA Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	59	**LEA Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	60	**LEA Member 5 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	61	**LEA Member 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	62	**LEA Member 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	63	**LEA Member 6 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	64	**LEA Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	65	**LEA Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	66	**LEA Member 7 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	67	**LEA Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	68	**LEA Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	69	**LEA Member 8 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	70	**LEA Member 9 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	71	**LEA Member 9 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	72	**LEA Member 9 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	73	**LEA Member 10 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	74	**LEA Member 10 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	75	**LEA Member 10 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	76	**LEA Member 11 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	77	**LEA Member 11 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	78	**LEA Member 11 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	79	**LEA Member 12 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	80	**LEA Member 12 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	81	**LEA Member 12 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	82	**LEA Member 13 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	83	**LEA Member 13 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	84	**LEA Member 13 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	85	**LEA Member 14 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	86	**LEA Member 14 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	87	**LEA Member 14 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	88	**LEA Member 15 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	89	**LEA Member 15 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	90	**LEA Member 15 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	91	**LEA Member 16 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	92	**LEA Member 16 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	93	**LEA Member 16 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	94	**LEA Member 17 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	95	**LEA Member 17 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	96	**LEA Member 17 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2028
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR- * Enter each expenditure reduction as a positive amount. * Enter staffing reduction by INDIVIDUAL POSITION and * 3 Lines Required For Each Position: wages, benefits, and separation costs. * If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	97	**LEA Member 18 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	98	**LEA Member 18 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	99	**LEA Member 18 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	100	**LEA Member 19 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	101	**LEA Member 19 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	102	**LEA Member 19 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	103	**LEA Member 20 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	104	**LEA Member 20 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	105	**LEA Member 20 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	106	**LEA Member 21 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	107	**LEA Member 21 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	108	**LEA Member 21 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	109	**LEA Member 22 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	110	**LEA Member 22 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	111	**LEA Member 22 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	112	**LEA Member 23 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	113	**LEA Member 23 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	114	**LEA Member 23 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	115	**LEA Member 24 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	116	**LEA Member 24 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	117	**LEA Member 24 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	118	**LEA Member 25 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		4,906	4,906	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	5,053	60,340
FY2027	119	**LEA Member 25 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,447	2,447	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,102
FY2027	120	**LEA Member 25 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	121	**LEA Member 26 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		8,762	8,762	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	107,775
FY2027	122	**LEA Member 26 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		2,206	2,206	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	2,272	27,131
FY2027	123	**LEA Member 26 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	124	**LEA Member 27 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		8,762	8,762	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	107,774
FY2027	125	**LEA Member 27 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		1,405	1,405	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	17,278
FY2027	126	**LEA Member 27 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	127	**LEA Member 28 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		8,762	8,762	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	107,774
FY2027	128	**LEA Member 28 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		2,211	2,211	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	27,195

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	**129**	**LEA Member 28 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**130**	**LEA Member 29 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		7,258	7,258	7,476	7,476	7,476	7,476	7,476	7,476	7,476	7,476	7,476	7,476	89,278
FY2027	**131**	**LEA Member 29 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		2,020	2,020	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	24,851
FY2027	**132**	**LEA Member 29 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**133**	**LEA Member 30 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**134**	**LEA Member 30 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**135**	**LEA Member 30 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**136**	**LEA Member 31 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**137**	**LEA Member 31 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**138**	**LEA Member 31 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**139**	**LEA Member 32 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,567	6,567	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	80,780
FY2027	**140**	**LEA Member 32 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,712	2,712	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,354
FY2027	**141**	**LEA Member 32 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**142**	**LEA Member 33 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,567	6,567	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	80,780
FY2027	**143**	**LEA Member 33 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,712	2,712	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,354
FY2027	**144**	**LEA Member 33 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**145**	**LEA Member 34 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,567	6,567	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	80,780
FY2027	**146**	**LEA Member 34 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,712	2,712	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,354
FY2027	**147**	**LEA Member 34 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**148**	**LEA Member 35 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,567	6,567	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	80,780
FY2027	**149**	**LEA Member 35 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,712	2,712	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,354
FY2027	**150**	**LEA Member 35 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**151**	**LEA Member 36 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,567	6,567	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	80,780
FY2027	**152**	**LEA Member 36 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,712	2,712	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,354
FY2027	**153**	**LEA Member 36 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**154**	**LEA Member 37 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,567	6,567	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	80,780
FY2027	**155**	**LEA Member 37 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,712	2,712	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,354
FY2027	**156**	**LEA Member 37 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**157**	**LEA Member 38 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,567	6,567	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	80,780
FY2027	**158**	**LEA Member 38 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,712	2,712	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,354
FY2027	**159**	**LEA Member 38 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**160**	**LEA Member 39 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,567	6,567	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	80,780

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
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* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	**161**	**LEA Member 39 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,712	2,712	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,354
FY2027	**162**	**LEA Member 39 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**163**	**LEA Member 40 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,567	6,567	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	80,780
FY2027	**164**	**LEA Member 40 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,712	2,712	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,354
FY2027	**165**	**LEA Member 40 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**166**	**LEA Member 41 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,567	6,567	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	80,780
FY2027	**167**	**LEA Member 41 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,712	2,712	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793	33,354
FY2027	**168**	**LEA Member 41 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**169**	**LEA Member 42 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,642	6,642	6,841	6,841	6,841	6,841	6,841	6,841	6,841	6,841	6,841	6,841	81,699
FY2027	**170**	**LEA Member 42 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,724	2,724	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	2,805	33,501
FY2027	**171**	**LEA Member 42 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**172**	**LEA Member 43 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,943	4,943	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	5,091	60,797
FY2027	**173**	**LEA Member 43 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,453	2,453	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	30,175
FY2027	**174**	**LEA Member 43 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**175**	**LEA Member 44 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,280	5,280	5,439	5,439	5,439	5,439	5,439	5,439	5,439	5,439	5,439	5,439	64,949
FY2027	**176**	**LEA Member 44 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,507	2,507	2,582	2,582	2,582	2,582	2,582	2,582	2,582	2,582	2,582	2,582	30,835
FY2027	**177**	**LEA Member 44 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**178**	**LEA Member 45 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,900	5,900	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	72,569
FY2027	**179**	**LEA Member 45 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,606	2,606	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	32,048
FY2027	**180**	**LEA Member 45 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**181**	**LEA Member 46 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,900	5,900	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	72,569
FY2027	**182**	**LEA Member 46 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,606	2,606	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	32,048
FY2027	**183**	**LEA Member 46 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**184**	**LEA Member 47 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,900	5,900	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	72,569
FY2027	**185**	**LEA Member 47 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,606	2,606	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	32,048
FY2027	**186**	**LEA Member 47 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**187**	**LEA Member 48 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,900	5,900	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	72,569
FY2027	**188**	**LEA Member 48 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,606	2,606	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	32,048
FY2027	**189**	**LEA Member 48 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**190**	**LEA Member 49 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,900	5,900	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	72,569
FY2027	**191**	**LEA Member 49 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,606	2,606	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	32,048
FY2027	**192**	**LEA Member 49 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	**193**	**LEA Member 50 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,900	5,900	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	6,077	72,569
FY2027	**194**	**LEA Member 50 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,606	2,606	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	2,684	32,048
FY2027	**195**	**LEA Member 50 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**196**	**LEA Member 51 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,526	7,526	7,751	7,751	7,751	7,751	7,751	7,751	7,751	7,751	7,751	7,751	92,564
FY2027	**197**	**LEA Member 51 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,864	2,864	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	35,230
FY2027	**198**	**LEA Member 51 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**199**	**LEA Member 52 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,643	7,643	7,872	7,872	7,872	7,872	7,872	7,872	7,872	7,872	7,872	7,872	94,009
FY2027	**200**	**LEA Member 52 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,883	2,883	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	35,460
FY2027	**201**	**LEA Member 52 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**202**	**LEA Member 53 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**203**	**LEA Member 53 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**204**	**LEA Member 53 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**205**	**LEA Member 54 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,470	6,470	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	6,664	79,585
FY2027	**206**	**LEA Member 54 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,696	2,696	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	33,164
FY2027	**207**	**LEA Member 54 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**208**	**LEA Member 55 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,247	7,247	7,464	7,464	7,464	7,464	7,464	7,464	7,464	7,464	7,464	7,464	89,134
FY2027	**209**	**LEA Member 55 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,820	2,820	2,904	2,904	2,904	2,904	2,904	2,904	2,904	2,904	2,904	2,904	34,684
FY2027	**210**	**LEA Member 55 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**211**	**LEA Member 56 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,978	6,978	7,187	7,187	7,187	7,187	7,187	7,187	7,187	7,187	7,187	7,187	85,830
FY2027	**212**	**LEA Member 56 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,777	2,777	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	34,158
FY2027	**213**	**LEA Member 56 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**214**	**LEA Member 57 - RIF**	03.010 Personal Services - Employee Salaries & Wages		8,762	8,762	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	107,775
FY2027	**215**	**LEA Member 57 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,061	3,061	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	37,650
FY2027	**216**	**LEA Member 57 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**217**	**LEA Member 58 - Moving to Title**	03.010 Personal Services - Employee Salaries & Wages		8,762	8,762	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	107,775
FY2027	**218**	**LEA Member 58 - Benefits - Moving to Title**	03.020 Employees' Retirement and Insurance Benefits		3,061	3,061	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	37,650
FY2027	**219**	**LEA Member 58 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**220**	**LEA Member 59 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**221**	**LEA Member 59 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**222**	**LEA Member 59 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**223**	**LEA Member 60 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**224**	**LEA Member 60 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
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* Enter each expenditure reduction as a positive amount.																	
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FY2027	**225**	**LEA Member 60 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**226**	**LEA Member 61 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**227**	**LEA Member 61 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**228**	**LEA Member 61 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**229**	**LEA Member 62 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**230**	**LEA Member 62 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**231**	**LEA Member 62 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**232**	**LEA Member 63 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**233**	**LEA Member 63 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**234**	**LEA Member 63 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**235**	**LEA Member 64 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**236**	**LEA Member 64 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**237**	**LEA Member 64 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**238**	**LEA Member 65 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**239**	**LEA Member 65 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**240**	**LEA Member 65 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**241**	**LEA Member 66 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**242**	**LEA Member 66 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**243**	**LEA Member 66 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**244**	**LEA Member 67 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**245**	**LEA Member 67 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**246**	**LEA Member 67 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**247**	**LEA Member 68 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**248**	**LEA Member 68 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**249**	**LEA Member 68 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**250**	**LEA Member 69 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,130	6,130	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	6,314	75,401
FY2027	**251**	**LEA Member 69 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,642	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,499
FY2027	**252**	**LEA Member 69 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**253**	**LEA Member 70 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**254**	**LEA Member 70 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**255**	**LEA Member 70 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**256**	**LEA Member 71 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
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FY2027	**257**	**LEA Member 71 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**258**	**LEA Member 71 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**259**	**LEA Member 72 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		7,816	7,816	8,050	8,050	8,050	8,050	8,050	8,050	8,050	8,050	8,050	8,050	96,131
FY2027	**260**	**LEA Member 72 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		2,111	2,111	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	25,966
FY2027	**261**	**LEA Member 72 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**262**	**LEA Member 73 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		7,342	7,342	7,562	7,562	7,562	7,562	7,562	7,562	7,562	7,562	7,562	7,562	90,304
FY2027	**263**	**LEA Member 73 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		1,168	1,168	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	14,370
FY2027	**264**	**LEA Member 73 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**265**	**LEA Member 74 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		7,816	7,816	8,050	8,050	8,050	8,050	8,050	8,050	8,050	8,050	8,050	8,050	96,132
FY2027	**266**	**LEA Member 74 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		3,285	3,285	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	3,384	40,409
FY2027	**267**	**LEA Member 74 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**268**	**LEA Member 75 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		8,762	8,762	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	9,025	107,775
FY2027	**269**	**LEA Member 75 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		2,211	2,211	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	27,195
FY2027	**270**	**LEA Member 75 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**271**	**LEA Member 76 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**272**	**LEA Member 76 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**273**	**LEA Member 76 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**274**	**LEA Member 77 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**275**	**LEA Member 77 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**276**	**LEA Member 77 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**277**	**LEA Member 78 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**278**	**LEA Member 78 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**279**	**LEA Member 78 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**280**	**LEA Member 79 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**281**	**LEA Member 79 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**282**	**LEA Member 79 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**283**	**LEA Member 80 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**284**	**LEA Member 80 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**285**	**LEA Member 80 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**286**	**LEA Member 81 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**287**	**LEA Member 81 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**288**	**LEA Member 81 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR- * Enter each expenditure reduction as a positive amount. * Enter staffing reduction by INDIVIDUAL POSITION and * 3 Lines Required For Each Position: wages, benefits, and separation costs. * If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	**289**	**LEA Member 82 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**290**	**LEA Member 82 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**291**	**LEA Member 82 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**292**	**LEA Member 83 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**293**	**LEA Member 83 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**294**	**LEA Member 83 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**295**	**LEA Member 84 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**296**	**LEA Member 84 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**297**	**LEA Member 84 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**298**	**LEA Member 85 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**299**	**LEA Member 85 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**300**	**LEA Member 85 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**301**	**LEA Member 86 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**302**	**LEA Member 86 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**303**	**LEA Member 86 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**304**	**LEA Member 87 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**305**	**LEA Member 87 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**306**	**LEA Member 87 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**307**	**LEA Member 88 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**308**	**LEA Member 88 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**309**	**LEA Member 88 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**310**	**LEA Member 89 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**311**	**LEA Member 89 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**312**	**LEA Member 89 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**313**	**LEA Member 90 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**314**	**LEA Member 90 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**315**	**LEA Member 90 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**316**	**LEA Member 91 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**317**	**LEA Member 91 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	**318**	**LEA Member 91 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**319**	**LEA Member 92 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	**320**	**LEA Member 92 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
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* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	321	**LEA Member 92 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	322	**LEA Member 93 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	323	**LEA Member 93 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	324	**LEA Member 93 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	325	**LEA Member 94 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	326	**LEA Member 94 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	327	**LEA Member 94 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	328	**LEA Member 95 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	329	**LEA Member 95 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	330	**LEA Member 95 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	331	**LEA Member 96 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,571	6,571	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	6,768	80,821
FY2027	332	**LEA Member 96 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,706	2,706	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,787	33,281
FY2027	333	**LEA Member 96 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	334	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	335	**REMOVED**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	336	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	337	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	338	**REMOVED**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	339	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	340	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	341	**REMOVED**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	342	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	343	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	344	**REMOVED**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	345	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	346	**LEA Member 101 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,077	5,077	5,230	5,230	5,230	5,230	5,230	5,230	5,230	5,230	5,230	5,230	62,450
FY2027	347	**LEA Member 101 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,475	2,475	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	30,438
FY2027	348	**LEA Member 101 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	349	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	350	**REMOVED**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	351	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	352	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
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FY2027	**353**	**REMOVED**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**354**	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**355**	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**356**	**REMOVED**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**357**	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**358**	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**359**	**REMOVED**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**360**	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**361**	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**362**	**REMOVED**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**363**	**REMOVED**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**364**	**LACE Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,840	2,882	2,925	2,925	2,925	2,925	2,925	2,925	2,925	2,925	2,925	2,925	34,972
FY2027	**365**	**LACE Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		452	459	465	465	465	465	465	465	465	465	465	465	5,565
FY2027	**366**	**LACE Member 1 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**367**	**OAPSE 120 Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**368**	**OAPSE 120 Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**369**	**OAPSE 120 Member 1 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**370**	**OAPSE 120 Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**371**	**OAPSE 120 Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**372**	**OAPSE 120 Member 2 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**373**	**OAPSE 120 Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**374**	**OAPSE 120 Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**375**	**OAPSE 120 Member 3 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**376**	**OAPSE 120 Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**377**	**OAPSE 120 Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**378**	**OAPSE 120 Member 4 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**379**	**OAPSE 120 Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**380**	**OAPSE 120 Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**381**	**OAPSE 120 Member 5 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**382**	**OAPSE 120 Member 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**383**	**OAPSE 120 Member 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**384**	**OAPSE 120 Member 6 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	**385**	**OAPSE 120 Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**386**	**OAPSE 120 Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**387**	**OAPSE 120 Member 7 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**388**	**OAPSE 120 Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**389**	**OAPSE 120 Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**390**	**OAPSE 120 Member 8 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**391**	**OAPSE 120 Member 9 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**392**	**OAPSE 120 Member 9 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**393**	**OAPSE 120 Member 9 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**394**	**OAPSE 120 Member 10 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**395**	**OAPSE 120 Member 10 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**396**	**OAPSE 120 Member 10 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**397**	**OAPSE 120 Member 11 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**398**	**OAPSE 120 Member 11 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**399**	**OAPSE 120 Member 11 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**400**	**OAPSE 120 Member 12 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**401**	**OAPSE 120 Member 12 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**402**	**OAPSE 120 Member 12 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**403**	**OAPSE 120 Member 13 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**404**	**OAPSE 120 Member 13 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**405**	**OAPSE 120 Member 13 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**406**	**OAPSE 120 Member 14 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**407**	**OAPSE 120 Member 14 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**408**	**OAPSE 120 Member 14 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**409**	**OAPSE 120 Member 15 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**410**	**OAPSE 120 Member 15 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**411**	**OAPSE 120 Member 15 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**412**	**OAPSE 120 Member 16 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**413**	**OAPSE 120 Member 16 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**414**	**OAPSE 120 Member 16 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**415**	**OAPSE 120 Member 17 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**416**	**OAPSE 120 Member 17 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR- * Enter each expenditure reduction as a positive amount. * Enter staffing reduction by INDIVIDUAL POSITION and * 3 Lines Required For Each Position: wages, benefits, and separation costs. * If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	417	**OAPSE 120 Member 17 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	418	**OAPSE 120 Member 18 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	419	**OAPSE 120 Member 18 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	420	**OAPSE 120 Member 18 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	421	**OAPSE 120 Member 19 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	422	**OAPSE 120 Member 19 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	423	**OAPSE 120 Member 19 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	424	**OAPSE 120 Member 20 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	425	**OAPSE 120 Member 20 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	426	**OAPSE 120 Member 20 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	427	**OAPSE 120 Member 21 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	428	**OAPSE 120 Member 21 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	429	**OAPSE 120 Member 21 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	430	**OAPSE 120 Member 22 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	431	**OAPSE 120 Member 22 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	432	**OAPSE 120 Member 22 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	433	**OAPSE 120 Member 23 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	434	**OAPSE 120 Member 23 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	435	**OAPSE 120 Member 23 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	436	**OAPSE 120 Member 24 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	437	**OAPSE 120 Member 24 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	438	**OAPSE 120 Member 24 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	439	**OAPSE 120 Member 25 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	440	**OAPSE 120 Member 25 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	441	**OAPSE 120 Member 25 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	442	**OAPSE 120 Member 26 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	443	**OAPSE 120 Member 26 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	444	**OAPSE 120 Member 26 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	445	**OAPSE 120 Member 27 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	446	**OAPSE 120 Member 27 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	447	**OAPSE 120 Member 27 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	448	**OAPSE 120 Member 28 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				*Check Totals:*	*1,237,667*	*1,241,059*	*1,273,159*	*1,273,159*	*1,273,159*	*1,273,159*	*1,212,972*	*1,287,661*	*1,287,661*	*1,287,661*	*1,287,661*	*6,498,138*	***20,433,117***
FY2026 Initial Required Submission					**FY2028**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
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* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	**449**	**OAPSE 120 Member 28 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**450**	**OAPSE 120 Member 28 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**451**	**OAPSE 120 Member 29 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**452**	**OAPSE 120 Member 29 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**453**	**OAPSE 120 Member 29 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**454**	**OAPSE 120 Member 30 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,237	2,237	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	27,516
FY2027	**455**	**OAPSE 120 Member 30 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,023	2,023	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,879
FY2027	**456**	**OAPSE 120 Member 30 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**457**	**OAPSE 377 Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,885	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	35,093
FY2027	**458**	**OAPSE 377 Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,151	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	26,159
FY2027	**459**	**OAPSE 377 Member 1 - Separation Costs - Vacatiom**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**460**	**OAPSE 377 Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,885	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	35,093
FY2027	**461**	**OAPSE 377 Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,151	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	26,159
FY2027	**462**	**OAPSE 377 Member 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**463**	**OAPSE 377 Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,885	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	35,093
FY2027	**464**	**OAPSE 377 Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,151	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	26,159
FY2027	**465**	**OAPSE 377 Member 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**466**	**OAPSE 377 Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,885	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	35,093
FY2027	**467**	**OAPSE 377 Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,151	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	26,159
FY2027	**468**	**OAPSE 377 Member 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**469**	**OAPSE 377 Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,885	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	35,093
FY2027	**470**	**OAPSE 377 Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,151	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	2,183	26,159
FY2027	**471**	**OAPSE 377 Member 5 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**472**	**552 Supplementals - RIF**	03.010 Personal Services - Employee Salaries & Wages													707,001	707,001
FY2027	**473**	**552 Supplementals -Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits													112,505	112,505
FY2027	**474**	**Limited Overtime**	03.010 Personal Services - Employee Salaries & Wages													225,000	225,000
FY2027	**475**	**Limited Overtime - Benefits**	03.020 Employees' Retirement and Insurance Benefits													35,804	35,804
FY2027	**476**	**Pay Freeze - Non-Rep Administrators (31)**	03.010 Personal Services - Employee Salaries & Wages													96,486	96,486
FY2027	**477**	**Pay Freeze - Non-Rep Administrators - Benefits (31)**	03.020 Employees' Retirement and Insurance Benefits													15,354	15,354
FY2027	**478**	**Pay Freeze - Non-Rep Administrative Support (26)**	03.010 Personal Services - Employee Salaries & Wages													49,756	49,756
FY2027	**479**	**Pay Freeze - Non-Rep Administrative Support - Benefits (26)**	03.020 Employees' Retirement and Insurance Benefits													7,918	7,918
FY2027	**480**	**Pay Freeze - Non-Rep Hourly Staff (30)**	03.010 Personal Services - Employee Salaries & Wages													32,564	32,564

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	**481**	**Pay Freeze - Non-Rep Hourly Staff - Benefits (30)**	03.020 Employees' Retirement and Insurance Benefits													5,182	5,182
FY2027	**482**	**Sub Costs Related to Reduced Professional Development**	03.030 Purchased Services													360,500	360,500
FY2027	**483**	**Reduction in Purchased Services (10%)**	03.030 Purchased Services													1,538,339	1,538,339
FY2027	**484**	**Printer Reductions at Each Building (Machines)**	03.030 Purchased Services													100,000	100,000
FY2027	**485**	**Textbooks/Curriculum Adoptions**	03.040 Supplies													700,000	700,000
FY2027	**486**	**Reduction in Supplies in Materials (20%)**	03.040 Supplies													225,000	225,000
FY2027	**487**	**Reduction in Capital Outlay (25%)**	03.050 Capital Outlay													941,112	941,112
FY2027	**488**	**Reduction in Transportation (Field Trips)**	03.030 Purchased Services														0
FY2027	**489**	**Non-Represented Administrator 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages		8,745	8,855	8,964	8,964	8,964	8,964	8,964	8,964	8,964	8,964	8,964	8,964	107,241
FY2027	**490**	**Non-Represented Administrator 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,438	3,481	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	42,159
FY2027	**491**	**Non-Represented Administrator 6 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**492**	**Non-Represented Administrative Support 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,787	4,847	4,907	4,907	4,907	4,907	4,907	4,907	4,907	4,907	4,907	4,907	58,699
FY2027	**493**	**Non-Represented Administrative Support 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,803	2,838	2,873	2,873	2,873	2,873	2,873	2,873	2,873	2,873	2,873	2,873	34,375
FY2027	**494**	**Non-Represented Administrative Support 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**495**	**USW Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,729	2,764	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	33,469
FY2027	**496**	**USW Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		434	440	445	445	445	445	445	445	445	445	445	445	5,326
FY2027	**497**	**USW Member 1 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**498**	**USW Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,729	2,764	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	33,469
FY2027	**499**	**USW Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		434	440	445	445	445	445	445	445	445	445	445	445	5,326
FY2027	**500**	**USW Member 2 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**501**	**LEA Teacher Resignation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**502**	**LEA Teacher Resignation - Benefits**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	**503**	**LEA Teacher Resignation - Seperation Costs**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	**504**	**LAA Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,272	9,411	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	114,181
FY2027	**505**	**LAA Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,142	3,189	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	38,695
FY2027	**506**	**LAA Member 4 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**507**	**LAA Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,272	9,411	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	114,181
FY2027	**508**	**LAA Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,142	3,189	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	38,695
FY2027	**509**	**LAA Member 5 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**510**	**LAA Member 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,272	9,411	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	114,181
FY2027	**511**	**LAA Member 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,142	3,189	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	38,695
FY2027	**512**	**LAA Member 6 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**513**	**LAA Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,272	9,411	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	9,550	114,181
FY2027	**514**	**LAA Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,142	3,189	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,236	38,695
FY2027	**515**	**LAA Member 7 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,237,667	1,241,059	1,273,159	1,273,159	1,273,159	1,273,159	1,212,972	1,287,661	1,287,661	1,287,661	1,287,661	6,498,138	***20,433,117***
FY2026 Initial Required Submission					FY2028												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2028**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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FY2027	**516**	**LAA Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,655	9,800	9,945	9,945	9,945	9,945	9,945	9,945	9,945	9,945	9,945	9,945	118,902
FY2027	**517**	**LAA Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,203	3,251	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299	39,446
FY2027	**518**	**LAA Member 8 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**519**	**Non-Represented Administrative Support 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,721	5,793	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	70,156
FY2027	**520**	**Non-Represented Administrative Support 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,577	2,609	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	2,642	31,601
FY2027	**521**	**Non-Represented Administrative Support 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**522**	**Non-Represented Administrator 7 - Retirement**	03.010 Personal Services - Employee Salaries & Wages								12,413	12,413	12,413	12,413	12,413	12,413	74,477
FY2028	**523**	**Non-Represented Administrator 7 - Benefits - Retirement**	03.020 Employees' Retirement and Insurance Benefits								2,090	2,090	2,090	2,090	2,090	2,090	12,539
FY2028	**524**	**Non-Represented Administrator 7 - Separation Costs - Severance & Vacation**	03.010 Personal Services - Employee Salaries & Wages								(74,689)	0	0	0	0	0	(74,689)
FY2027	**525**	**Non-Represented Administrative Support 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,654	5,725	5,796	5,796	5,796	5,796	5,796	5,796	5,796	5,796	5,796	5,796	69,335
FY2027	**526**	**Non-Represented Administrative Support 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		1,718	1,740	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	1,761	21,071
FY2027	**527**	**Non-Represented Administrative Support 5 - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
																	0
		Total Proposed Expenditure Reductions:			**1,237,667**	**1,241,059**	**1,273,159**	**1,273,159**	**1,273,159**	**1,273,159**	**1,212,972**	**1,287,661**	**1,287,661**	**1,287,661**	**1,287,661**	**6,498,138**	**20,433,117**

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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FY2026	1	**Summer School Reductions (59 Staff Members)**	03.010 Personal Services - Employee Salaries & Wages													50,000	50,000
FY2026	2	**Summer School - Benefits**	03.020 Employees' Retirement and Insurance Benefits													7,957	7,957
FY2026	3	**Printing/Copying Efficiencies**	03.030 Purchased Services		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	144,000
FY2027	4	**Non-Represented Administrator 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,584	7,679	7,774	7,774	7,774	7,774	7,774	7,774	7,774	7,774	7,774	7,774	93,000
FY2027	5	**Non-Represented Administrator 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,749	3,796	3,843	3,843	3,843	3,843	3,843	3,843	3,843	3,843	3,843	3,843	45,977
FY2027	6	**Non-Represented Administrator 1 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	7	**Non-Represented Administrator 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,105	9,219	9,333	9,333	9,333	9,333	9,333	9,333	9,333	9,333	9,333	9,333	111,652
FY2027	8	**Non-Represented Administrator 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		4,159	4,211	4,263	4,263	4,263	4,263	4,263	4,263	4,263	4,263	4,263	4,263	50,997
FY2027	9	**Non-Represented Administrator 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	10	**Non-Represented Administrator 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		10,714	10,848	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	131,381
FY2027	11	**Non-Represented Administrator 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,112	3,151	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	38,162
FY2027	12	**Non-Represented Administrator 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	13	**Non-Represented Administrator 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,806	7,903	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	95,717
FY2027	14	**Non-Represented Administrator 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,809	3,857	3,904	3,904	3,904	3,904	3,904	3,904	3,904	3,904	3,904	3,904	46,709
FY2027	15	**Non-Represented Administrator 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	16	**Non-Represented Administrator 5 - New Position**	03.010 Personal Services - Employee Salaries & Wages		(9,692)	(9,814)	(9,935)	(9,935)	(9,935)	(9,935)	(9,935)	(9,935)	(9,935)	(9,935)	(9,935)	(9,935)	(118,853)
FY2027	17	**Non-Represented Administrator 5 - Benefits - New Position**	03.020 Employees' Retirement and Insurance Benefits		(4,220)	(4,273)	(4,325)	(4,325)	(4,325)	(4,325)	(4,325)	(4,325)	(4,325)	(4,325)	(4,325)	(4,325)	(51,747)
FY2027	18	**Non-Represented Administrator 5 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	19	**Non-Represented Administrative Support 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,839	5,912	5,985	5,985	5,985	5,985	5,985	5,985	5,985	5,985	5,985	5,985	71,602
FY2027	20	**Non-Represented Administrative Support 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,638	2,670	2,703	2,703	2,703	2,703	2,703	2,703	2,703	2,703	2,703	2,703	32,342
FY2027	21	**Non-Represented Administrative Support 1 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	22	**Non-Represented Administrative Support 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,142	4,194	4,246	4,246	4,246	4,246	4,246	4,246	4,246	4,246	4,246	4,246	50,796
FY2027	23	**Non-Represented Administrative Support 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,368	2,368	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	29,002
FY2027	24	**Non-Represented Administrative Support 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0		0	0	0	0	0	0	0	0	0	0	0
FY2027	25	**Non-Represented Hourly Support 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,452	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	5,520	66,169
FY2027	26	**Non-Represented Hourly Support 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,597	2,629	2,629	2,629	2,629	2,629	2,629	2,629	2,629	2,629	2,629	2,629	31,521
FY2027	27	**Non-Represented Hourly Support 1 - Separation Costs - Vacation & Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	28	**Non-Represented Hourly Support 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		3,868	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	46,936
FY2027	29	**Non-Represented Hourly Support 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,345	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	28,460
FY2027	30	**Non-Represented Hourly Support 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	31	**Non-Represented Hourly Support 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,641	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	32,048
FY2027	32	**Non-Represented Hourly Support 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		420	425	425	425	425	425	425	425	425	425	425	425	5,100

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				*Check Totals:*	*1,288,359*	*1,291,995*	*1,325,264*	*1,325,264*	*1,325,264*	*1,325,264*	*1,325,264*	*1,325,264*	*1,325,264*	*1,325,264*	*1,325,264*	*6,572,225*	***21,079,952***
FY2026 Initial Required Submission					**FY2029**												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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FY2027	33	**Non-Represented Hourly Support 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	34	**Non-Represented Hourly Support 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,517	5,585	5,585	5,585	5,585	5,585	5,585	5,585	5,585	5,585	5,585	5,585	66,957
FY2027	35	**Non-Represented Hourly Support 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,608	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	31,646
FY2027	36	**Non-Represented Hourly Support 4 - Separation Costs - Vacation & Severance**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	37	**LAA Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		10,711	10,872	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	131,908
FY2027	38	**LAA Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,421	3,472	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	42,131
FY2027	39	**LAA Member 1 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	40	**LAA Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,550	9,693	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	117,607
FY2027	41	**LAA Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,236	3,285	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	39,856
FY2027	42	**LAA Member 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	43	**LAA Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,550	9,693	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	117,607
FY2027	44	**LAA Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,236	3,285	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	39,856
FY2027	45	**LAA Member 3 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	46	**LEA Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	47	**LEA Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	48	**LEA Member 1 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	49	**LEA Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	50	**LEA Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	51	**LEA Member 2 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	52	**LEA Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	53	**LEA Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	54	**LEA Member 3 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	55	**LEA Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	56	**LEA Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	57	**LEA Member 4 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	58	**LEA Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	59	**LEA Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	60	**LEA Member 5 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	61	**LEA Member 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	62	**LEA Member 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	63	**LEA Member 6 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	64	**LEA Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	65	**LEA Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	66	**LEA Member 7 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	67	**LEA Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	68	**LEA Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	69	**LEA Member 8 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	70	**LEA Member 9 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	71	**LEA Member 9 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	72	**LEA Member 9 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	73	**LEA Member 10 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	74	**LEA Member 10 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	75	**LEA Member 10 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	76	**LEA Member 11 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	77	**LEA Member 11 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	78	**LEA Member 11 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	79	**LEA Member 12 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	80	**LEA Member 12 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	81	**LEA Member 12 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	82	**LEA Member 13 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	83	**LEA Member 13 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	84	**LEA Member 13 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	85	**LEA Member 14 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	86	**LEA Member 14 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	87	**LEA Member 14 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	88	**LEA Member 15 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	89	**LEA Member 15 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	90	**LEA Member 15 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	91	**LEA Member 16 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	92	**LEA Member 16 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	93	**LEA Member 16 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	94	**LEA Member 17 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	95	**LEA Member 17 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	96	**LEA Member 17 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	97	**LEA Member 18 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	98	**LEA Member 18 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	99	**LEA Member 18 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	100	**LEA Member 19 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	101	**LEA Member 19 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	102	**LEA Member 19 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	103	**LEA Member 20 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	104	**LEA Member 20 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	105	**LEA Member 20 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	106	**LEA Member 21 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	107	**LEA Member 21 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	108	**LEA Member 21 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	109	**LEA Member 22 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	110	**LEA Member 22 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	111	**LEA Member 22 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	112	**LEA Member 23 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	113	**LEA Member 23 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	114	**LEA Member 23 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	115	**LEA Member 24 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	116	**LEA Member 24 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	117	**LEA Member 24 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	118	**LEA Member 25 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		5,053	5,053	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	62,151
FY2027	119	**LEA Member 25 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,521	2,521	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	2,596	31,005
FY2027	120	**LEA Member 25 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	121	**LEA Member 26 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		9,025	9,025	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	111,009
FY2027	122	**LEA Member 26 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		2,272	2,272	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	27,945
FY2027	123	**LEA Member 26 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	124	**LEA Member 27 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		9,025	9,025	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	111,010
FY2027	125	**LEA Member 27 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		1,447	1,447	1,490	1,490	1,490	1,490	1,490	1,490	1,490	1,490	1,490	1,490	17,796
FY2027	126	**LEA Member 27 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	127	**LEA Member 28 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		9,025	9,025	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	111,009
FY2027	128	**LEA Member 28 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		2,277	2,277	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	28,011

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	129	**LEA Member 28 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	130	**LEA Member 29 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		7,476	7,476	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	91,958
FY2027	131	**LEA Member 29 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		2,081	2,081	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	25,597
FY2027	132	**LEA Member 29 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	133	**LEA Member 30 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	134	**LEA Member 30 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	135	**LEA Member 30 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	136	**LEA Member 31 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	137	**LEA Member 31 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	138	**LEA Member 31 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	139	**LEA Member 32 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,764	6,764	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	83,203
FY2027	140	**LEA Member 32 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,793	2,793	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	34,355
FY2027	141	**LEA Member 32 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	142	**LEA Member 33 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,764	6,764	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	83,203
FY2027	143	**LEA Member 33 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,793	2,793	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	34,355
FY2027	144	**LEA Member 33 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	145	**LEA Member 34 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,764	6,764	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	83,203
FY2027	146	**LEA Member 34 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,793	2,793	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	34,355
FY2027	147	**LEA Member 34 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	148	**LEA Member 35 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,764	6,764	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	83,203
FY2027	149	**LEA Member 35 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,793	2,793	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	34,355
FY2027	150	**LEA Member 35 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	151	**LEA Member 36 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,764	6,764	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	83,203
FY2027	152	**LEA Member 36 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,793	2,793	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	34,355
FY2027	153	**LEA Member 36 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	154	**LEA Member 37 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,764	6,764	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	83,203
FY2027	155	**LEA Member 37 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,793	2,793	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	34,355
FY2027	156	**LEA Member 37 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	157	**LEA Member 38 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,764	6,764	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	83,203
FY2027	158	**LEA Member 38 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,793	2,793	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	34,355
FY2027	159	**LEA Member 38 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	160	**LEA Member 39 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,764	6,764	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	83,203

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	161	**LEA Member 39 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,793	2,793	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	34,355
FY2027	162	**LEA Member 39 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	163	**LEA Member 40 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,764	6,764	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	83,203
FY2027	164	**LEA Member 40 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,793	2,793	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	34,355
FY2027	165	**LEA Member 40 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	166	**LEA Member 41 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,764	6,764	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	83,203
FY2027	167	**LEA Member 41 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,793	2,793	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	34,355
FY2027	168	**LEA Member 41 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	169	**LEA Member 42 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,841	6,841	7,047	7,047	7,047	7,047	7,047	7,047	7,047	7,047	7,047	7,047	84,150
FY2027	170	**LEA Member 42 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,805	2,805	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	2,890	34,506
FY2027	171	**LEA Member 42 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	172	**LEA Member 43 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,091	5,091	5,244	5,244	5,244	5,244	5,244	5,244	5,244	5,244	5,244	5,244	62,621
FY2027	173	**LEA Member 43 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,527	2,527	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603	31,080
FY2027	174	**LEA Member 43 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	175	**LEA Member 44 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,439	5,439	5,602	5,602	5,602	5,602	5,602	5,602	5,602	5,602	5,602	5,602	66,897
FY2027	176	**LEA Member 44 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,582	2,582	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	2,660	31,760
FY2027	177	**LEA Member 44 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	178	**LEA Member 45 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,077	6,077	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	74,746
FY2027	179	**LEA Member 45 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,684	2,684	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	33,009
FY2027	180	**LEA Member 45 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	181	**LEA Member 46 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,077	6,077	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	74,746
FY2027	182	**LEA Member 46 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,684	2,684	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	33,009
FY2027	183	**LEA Member 46 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	184	**LEA Member 47 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,077	6,077	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	74,746
FY2027	185	**LEA Member 47 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,684	2,684	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	33,009
FY2027	186	**LEA Member 47 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	187	**LEA Member 48 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,077	6,077	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	74,746
FY2027	188	**LEA Member 48 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,684	2,684	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	33,009
FY2027	189	**LEA Member 48 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	190	**LEA Member 49 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,077	6,077	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	74,746
FY2027	191	**LEA Member 49 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,684	2,684	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	33,009
FY2027	192	**LEA Member 49 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
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EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
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FY2027	193	**LEA Member 50 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,077	6,077	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	74,746
FY2027	194	**LEA Member 50 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,684	2,684	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764	33,009
FY2027	195	**LEA Member 50 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	196	**LEA Member 51 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,751	7,751	7,984	7,984	7,984	7,984	7,984	7,984	7,984	7,984	7,984	7,984	95,341
FY2027	197	**LEA Member 51 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,950	2,950	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	36,287
FY2027	198	**LEA Member 51 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	199	**LEA Member 52 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,872	7,872	8,108	8,108	8,108	8,108	8,108	8,108	8,108	8,108	8,108	8,108	96,829
FY2027	200	**LEA Member 52 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,969	2,969	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	36,523
FY2027	201	**LEA Member 52 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	202	**LEA Member 53 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	203	**LEA Member 53 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	204	**LEA Member 53 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	205	**LEA Member 54 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,664	6,664	6,864	6,864	6,864	6,864	6,864	6,864	6,864	6,864	6,864	6,864	81,972
FY2027	206	**LEA Member 54 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,777	2,777	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	34,159
FY2027	207	**LEA Member 54 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	208	**LEA Member 55 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,464	7,464	7,688	7,688	7,688	7,688	7,688	7,688	7,688	7,688	7,688	7,688	91,808
FY2027	209	**LEA Member 55 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,904	2,904	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	35,724
FY2027	210	**LEA Member 55 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	211	**LEA Member 56 - RIF**	03.010 Personal Services - Employee Salaries & Wages		7,187	7,187	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	7,403	88,405
FY2027	212	**LEA Member 56 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,860	2,860	2,946	2,946	2,946	2,946	2,946	2,946	2,946	2,946	2,946	2,946	35,183
FY2027	213	**LEA Member 56 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	214	**LEA Member 57 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,025	9,025	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	111,009
FY2027	215	**LEA Member 57 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,153	3,153	3,247	3,247	3,247	3,247	3,247	3,247	3,247	3,247	3,247	3,247	38,780
FY2027	216	**LEA Member 57 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	217	**LEA Member 58 - Moving to Title**	03.010 Personal Services - Employee Salaries & Wages		9,025	9,025	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	111,009
FY2027	218	**LEA Member 58 - Benefits - Moving to Title**	03.020 Employees' Retirement and Insurance Benefits		3,153	3,153	3,247	3,247	3,247	3,247	3,247	3,247	3,247	3,247	3,247	3,247	38,780
FY2027	219	**LEA Member 58 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	220	**LEA Member 59 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	221	**LEA Member 59 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	222	**LEA Member 59 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	223	**LEA Member 60 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	224	**LEA Member 60 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473

Lorain City (Lorain)

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* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	225	**LEA Member 60 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	226	**LEA Member 61 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	227	**LEA Member 61 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	228	**LEA Member 61 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	229	**LEA Member 62 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	230	**LEA Member 62 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	231	**LEA Member 62 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	232	**LEA Member 63 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	233	**LEA Member 63 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	234	**LEA Member 63 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	235	**LEA Member 64 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	236	**LEA Member 64 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	237	**LEA Member 64 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	238	**LEA Member 65 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	239	**LEA Member 65 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	240	**LEA Member 65 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	241	**LEA Member 66 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	242	**LEA Member 66 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	243	**LEA Member 66 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	244	**LEA Member 67 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	245	**LEA Member 67 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	246	**LEA Member 67 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	247	**LEA Member 68 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	248	**LEA Member 68 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	249	**LEA Member 68 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	250	**LEA Member 69 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,314	6,314	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	6,503	77,663
FY2027	251	**LEA Member 69 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,721	2,721	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	2,803	33,473
FY2027	252	**LEA Member 69 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	253	**LEA Member 70 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	254	**LEA Member 70 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	255	**LEA Member 70 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	256	**LEA Member 71 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	257	**LEA Member 71 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	258	**LEA Member 71 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	259	**LEA Member 72 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		8,050	8,050	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	99,015
FY2027	260	**LEA Member 72 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		2,174	2,174	2,240	2,240	2,240	2,240	2,240	2,240	2,240	2,240	2,240	2,240	26,745
FY2027	261	**LEA Member 72 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	262	**LEA Member 73 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		7,562	7,562	7,789	7,789	7,789	7,789	7,789	7,789	7,789	7,789	7,789	7,789	93,014
FY2027	263	**LEA Member 73 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		1,203	1,203	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	14,801
FY2027	264	**LEA Member 73 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	265	**LEA Member 74 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		8,050	8,050	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	8,292	99,015
FY2027	266	**LEA Member 74 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		3,384	3,384	3,485	3,485	3,485	3,485	3,485	3,485	3,485	3,485	3,485	3,485	41,622
FY2027	267	**LEA Member 74 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	268	**LEA Member 75 - RIF (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		9,025	9,025	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	111,009
FY2027	269	**LEA Member 75 - Benefits - RIF (Retirement)**	03.020 Employees' Retirement and Insurance Benefits		2,277	2,277	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	28,011
FY2027	270	**LEA Member 75 - Separation Costs - (Retirement)**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	271	**LEA Member 76 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	272	**LEA Member 76 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	273	**LEA Member 76 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	274	**LEA Member 77 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	275	**LEA Member 77 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	276	**LEA Member 77 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	277	**LEA Member 78 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	278	**LEA Member 78 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	279	**LEA Member 78 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	280	**LEA Member 79 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	281	**LEA Member 79 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	282	**LEA Member 79 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	283	**LEA Member 80 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	284	**LEA Member 80 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	285	**LEA Member 80 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	286	**LEA Member 81 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	287	**LEA Member 81 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	288	**LEA Member 81 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	289	**LEA Member 82 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	290	**LEA Member 82 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	291	**LEA Member 82 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	292	**LEA Member 83 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	293	**LEA Member 83 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	294	**LEA Member 83 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	295	**LEA Member 84 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	296	**LEA Member 84 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	297	**LEA Member 84 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	298	**LEA Member 85 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	299	**LEA Member 85 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	300	**LEA Member 85 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	301	**LEA Member 86 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	302	**LEA Member 86 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	303	**LEA Member 86 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	304	**LEA Member 87 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	305	**LEA Member 87 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	306	**LEA Member 87 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	307	**LEA Member 88 - Move to Title**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	308	**LEA Member 88 - Benefits - Move to Title**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	309	**LEA Member 88 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	310	**LEA Member 89 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	311	**LEA Member 89 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	312	**LEA Member 89 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	313	**LEA Member 90 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	314	**LEA Member 90 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	315	**LEA Member 90 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	316	**LEA Member 91 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	317	**LEA Member 91 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	318	**LEA Member 91 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	319	**LEA Member 92 - RIF**	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	320	**LEA Member 92 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
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* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	321	LEA Member 92 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	322	LEA Member 93 - RIF	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	323	LEA Member 93 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	324	LEA Member 93 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	325	LEA Member 94 - RIF	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	326	LEA Member 94 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	327	LEA Member 94 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	328	LEA Member 95 - RIF	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	329	LEA Member 95 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	330	LEA Member 95 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	331	LEA Member 96 - RIF	03.010 Personal Services - Employee Salaries & Wages		6,768	6,768	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	83,246
FY2027	332	LEA Member 96 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,787	2,787	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	2,871	34,279
FY2027	333	LEA Member 96 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	334	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	335	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	336	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	337	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	338	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	339	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	340	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	341	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	342	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	343	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	344	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	345	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	346	LEA Member 101 - RIF	03.010 Personal Services - Employee Salaries & Wages		5,230	5,230	5,386	5,386	5,386	5,386	5,386	5,386	5,386	5,386	5,386	5,386	64,323
FY2027	347	LEA Member 101 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,549	2,549	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	31,351
FY2027	348	LEA Member 101 - Separation Costs - NONE	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	349	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	350	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	351	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	352	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
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FY2027	353	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	354	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	355	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	356	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	357	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	358	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	359	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	360	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	361	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	362	REMOVED	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	363	REMOVED	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	364	LACE Member 1 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,925	2,969	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	36,021
FY2027	365	LACE Member 1 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		465	472	479	479	479	479	479	479	479	479	479	479	5,732
FY2027	366	LACE Member 1 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	367	OAPSE 120 Member 1 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	368	OAPSE 120 Member 1 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	369	OAPSE 120 Member 1 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	370	OAPSE 120 Member 2 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	371	OAPSE 120 Member 2 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	372	OAPSE 120 Member 2 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	373	OAPSE 120 Member 3 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	374	OAPSE 120 Member 3 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	375	OAPSE 120 Member 3 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	376	OAPSE 120 Member 4 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	377	OAPSE 120 Member 4 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	378	OAPSE 120 Member 4 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	379	OAPSE 120 Member 5 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	380	OAPSE 120 Member 5 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	381	OAPSE 120 Member 5 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	382	OAPSE 120 Member 6 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	383	OAPSE 120 Member 6 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	384	OAPSE 120 Member 6 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR- * Enter each expenditure reduction as a positive amount. * Enter staffing reduction by INDIVIDUAL POSITION and * 3 Lines Required For Each Position: wages, benefits, and separation costs. * If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	385	**OAPSE 120 Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	386	**OAPSE 120 Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	387	**OAPSE 120 Member 7 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	388	**OAPSE 120 Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	389	**OAPSE 120 Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	390	**OAPSE 120 Member 8 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	391	**OAPSE 120 Member 9 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	392	**OAPSE 120 Member 9 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	393	**OAPSE 120 Member 9 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	394	**OAPSE 120 Member 10 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	395	**OAPSE 120 Member 10 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	396	**OAPSE 120 Member 10 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	397	**OAPSE 120 Member 11 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	398	**OAPSE 120 Member 11 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	399	**OAPSE 120 Member 11 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	400	**OAPSE 120 Member 12 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	401	**OAPSE 120 Member 12 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	402	**OAPSE 120 Member 12 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	403	**OAPSE 120 Member 13 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	404	**OAPSE 120 Member 13 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	405	**OAPSE 120 Member 13 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	406	**OAPSE 120 Member 14 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	407	**OAPSE 120 Member 14 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	408	**OAPSE 120 Member 14 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	409	**OAPSE 120 Member 15 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	410	**OAPSE 120 Member 15 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	411	**OAPSE 120 Member 15 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	412	**OAPSE 120 Member 16 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	413	**OAPSE 120 Member 16 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	414	**OAPSE 120 Member 16 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	415	**OAPSE 120 Member 17 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	416	**OAPSE 120 Member 17 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625

Lorain City (Lorain)

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FY2027	417	OAPSE 120 Member 17 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	418	OAPSE 120 Member 18 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	419	OAPSE 120 Member 18 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	420	OAPSE 120 Member 18 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	421	OAPSE 120 Member 19 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	422	OAPSE 120 Member 19 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	423	OAPSE 120 Member 19 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	424	OAPSE 120 Member 20 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	425	OAPSE 120 Member 20 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	426	OAPSE 120 Member 20 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	427	OAPSE 120 Member 21 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	428	OAPSE 120 Member 21 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	429	OAPSE 120 Member 21 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	430	OAPSE 120 Member 22 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	431	OAPSE 120 Member 22 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	432	OAPSE 120 Member 22 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	433	OAPSE 120 Member 23 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	434	OAPSE 120 Member 23 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	435	OAPSE 120 Member 23 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	436	OAPSE 120 Member 24 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	437	OAPSE 120 Member 24 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	438	OAPSE 120 Member 24 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	439	OAPSE 120 Member 25 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	440	OAPSE 120 Member 25 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	441	OAPSE 120 Member 25 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	442	OAPSE 120 Member 26 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	443	OAPSE 120 Member 26 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	444	OAPSE 120 Member 26 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	445	OAPSE 120 Member 27 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	446	OAPSE 120 Member 27 - Benefits - RIF	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	447	OAPSE 120 Member 27 - Separation Costs - None	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	448	OAPSE 120 Member 28 - RIF	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	449	**OAPSE 120 Member 28 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	450	**OAPSE 120 Member 28 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	451	**OAPSE 120 Member 29 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	452	**OAPSE 120 Member 29 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	453	**OAPSE 120 Member 29 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	454	**OAPSE 120 Member 30 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,304	2,304	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	2,373	28,341
FY2027	455	**OAPSE 120 Member 30 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,083	2,083	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,625
FY2027	456	**OAPSE 120 Member 30 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	457	**OAPSE 377 Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,972	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	36,146
FY2027	458	**OAPSE 377 Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,215	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	26,944
FY2027	459	**OAPSE 377 Member 1 - Separation Costs - Vacatiom**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	460	**OAPSE 377 Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,972	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	36,146
FY2027	461	**OAPSE 377 Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,215	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	26,944
FY2027	462	**OAPSE 377 Member 2 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	463	**OAPSE 377 Member 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,972	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	36,146
FY2027	464	**OAPSE 377 Member 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,215	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	26,944
FY2027	465	**OAPSE 377 Member 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	466	**OAPSE 377 Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,972	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	36,146
FY2027	467	**OAPSE 377 Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,215	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	26,944
FY2027	468	**OAPSE 377 Member 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	469	**OAPSE 377 Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,972	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	3,016	36,146
FY2027	470	**OAPSE 377 Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,215	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	26,944
FY2027	471	**OAPSE 377 Member 5 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	472	**552 Supplementals - RIF**	03.010 Personal Services - Employee Salaries & Wages													724,676	724,676
FY2027	473	**552 Supplementals -Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits													115,318	115,318
FY2027	474	**Limited Overtime**	03.010 Personal Services - Employee Salaries & Wages													225,000	225,000
FY2027	475	**Limited Overtime - Benefits**	03.020 Employees' Retirement and Insurance Benefits													35,804	35,804
FY2027	476	**Pay Freeze - Non-Rep Administrators (31)**	03.010 Personal Services - Employee Salaries & Wages													98,898	98,898
FY2027	477	**Pay Freeze - Non-Rep Administrators - Benefits (31)**	03.020 Employees' Retirement and Insurance Benefits													15,738	15,738
FY2027	478	**Pay Freeze - Non-Rep Administrative Support (26)**	03.010 Personal Services - Employee Salaries & Wages													51,000	51,000
FY2027	479	**Pay Freeze - Non-Rep Administrative Support - Benefits (26)**	03.020 Employees' Retirement and Insurance Benefits													8,116	8,116
FY2027	480	**Pay Freeze - Non-Rep Hourly Staff (30)**	03.010 Personal Services - Employee Salaries & Wages													33,378	33,378

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2029
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	481	**Pay Freeze - Non-Rep Hourly Staff - Benefits (30)**	03.020 Employees' Retirement and Insurance Benefits													5,311	5,311
FY2027	482	**Sub Costs Related to Reduced Professional Development**	03.030 Purchased Services													371,315	371,315
FY2027	483	**Reduction in Purchased Services (10%)**	03.030 Purchased Services													1,538,339	1,538,339
FY2027	484	**Printer Reductions at Each Building (Machines)**	03.030 Purchased Services													100,000	100,000
FY2027	485	**Textbooks/Curriculum Adoptions**	03.040 Supplies													700,000	700,000
FY2027	486	**Reduction in Supplies in Materials (20%)**	03.040 Supplies													225,000	225,000
FY2027	487	**Reduction in Capital Outlay (25%)**	03.050 Capital Outlay													941,112	941,112
FY2027	488	**Reduction in Transportation (Field Trips)**	03.030 Purchased Services														0
FY2027	489	**Non-Represented Administrator 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages		8,964	9,076	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	109,922
FY2027	490	**Non-Represented Administrator 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,524	3,568	3,612	3,612	3,612	3,612	3,612	3,612	3,612	3,612	3,612	3,612	43,213
FY2027	491	**Non-Represented Administrator 6 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	492	**Non-Represented Administrative Support 3 - RIF**	03.010 Personal Services - Employee Salaries & Wages		4,907	4,968	5,029	5,029	5,029	5,029	5,029	5,029	5,029	5,029	5,029	5,029	60,167
FY2027	493	**Non-Represented Administrative Support 3 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,873	2,909	2,945	2,945	2,945	2,945	2,945	2,945	2,945	2,945	2,945	2,945	35,235
FY2027	494	**Non-Represented Administrative Support 3 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	495	**USW Member 1 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,798	2,833	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	34,306
FY2027	496	**USW Member 1 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		445	451	456	456	456	456	456	456	456	456	456	456	5,459
FY2027	497	**USW Member 1 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	498	**USW Member 2 - RIF**	03.010 Personal Services - Employee Salaries & Wages		2,798	2,833	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	34,306
FY2027	499	**USW Member 2 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		445	451	456	456	456	456	456	456	456	456	456	456	5,459
FY2027	500	**USW Member 2 - Separation Costs - None**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	501	**LEA Teacher Resignation**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	502	**LEA Teacher Resignation - Benefits**	03.020 Employees' Retirement and Insurance Benefits														0
FY2027	503	**LEA Teacher Resignation - Seperation Costs**	03.010 Personal Services - Employee Salaries & Wages														0
FY2027	504	**LAA Member 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,550	9,693	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	117,607
FY2027	505	**LAA Member 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,236	3,285	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	39,856
FY2027	506	**LAA Member 4 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	507	**LAA Member 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,550	9,693	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	117,607
FY2027	508	**LAA Member 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,236	3,285	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	39,856
FY2027	509	**LAA Member 5 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	510	**LAA Member 6 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,550	9,693	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	117,607
FY2027	511	**LAA Member 6 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,236	3,285	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	39,856
FY2027	512	**LAA Member 6 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	513	**LAA Member 7 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,550	9,693	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	9,836	117,607
FY2027	514	**LAA Member 7 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,236	3,285	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	39,856
FY2027	515	**LAA Member 7 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	1,288,359	1,291,995	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	1,325,264	6,572,225	**21,079,952**
FY2026 Initial Required Submission					FY2029												
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
* Enter each expenditure reduction as a positive amount.																	
* Enter staffing reduction by INDIVIDUAL POSITION and																	
* 3 Lines Required For Each Position: wages, benefits, and separation costs.																	
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2027	**516**	**LAA Member 8 - RIF**	03.010 Personal Services - Employee Salaries & Wages		9,945	10,094	10,243	10,243	10,243	10,243	10,243	10,243	10,243	10,243	10,243	10,243	122,469
FY2027	**517**	**LAA Member 8 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		3,299	3,349	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	40,629
FY2027	**518**	**LAA Member 8 - Separation Costs - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**519**	**Non-Represented Administrative Support 4 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,864	5,937	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011	71,910
FY2027	**520**	**Non-Represented Administrative Support 4 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		2,642	2,675	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	32,392
FY2027	**521**	**Non-Represented Administrative Support 4 - Separation Costs - Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**522**	**Non-Represented Administrator 7 - Retirement**	03.010 Personal Services - Employee Salaries & Wages		12,413	12,568	12,723	12,723	12,723	12,723	12,723	12,723	12,723	12,723	12,723	12,723	152,212
FY2028	**523**	**Non-Represented Administrator 7 - Benefits - Retirement**	03.020 Employees' Retirement and Insurance Benefits		2,090	2,116	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	25,626
FY2028	**524**	**Non-Represented Administrator 7 - Separation Costs - Severance & Vacation**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**525**	**Non-Represented Administrative Support 5 - RIF**	03.010 Personal Services - Employee Salaries & Wages		5,796	5,868	5,940	5,940	5,940	5,940	5,940	5,940	5,940	5,940	5,940	5,940	71,069
FY2027	**526**	**Non-Represented Administrative Support 5 - Benefits - RIF**	03.020 Employees' Retirement and Insurance Benefits		1,761	1,783	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	21,598
FY2027	**527**	**Non-Represented Administrative Support 5 - NONE**	03.010 Personal Services - Employee Salaries & Wages		0	0	0	0	0	0	0	0	0	0	0	0	0
																	0
		Total Proposed Expenditure Reductions:			**1,288,359**	**1,291,995**	**1,325,264**	**1,325,264**	**1,325,264**	**1,325,264**	**1,325,264**	**1,325,264**	**1,325,264**	**1,325,264**	**1,325,264**	**6,572,225**	**21,079,952**

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK			*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
FY2026 Initial Required Submission				FY2028										
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**
	FUTURE PLAN ITEMS NOT INCLUDED IN THE FYF UPDATE -Since forecast assumptions may change, **FUTURE PLAN ITEMS THAT THE BOARD WILL NOT ENACT IN THIS CURRENT FISCAL YEAR**, should be entered in this tab. * Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts. * Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.												
	None												
	Total Proposed Changes:		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK		*Check Totals:*	*0*	***0***	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
FY2026 Initial Required Submission					FY2029								
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**	**Jun**	**Total FY2028**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**
	FUTURE PLAN ITEMS NOT INCLUDED IN THE FYF UPDATE -Since forecast assumptions may change, **FUTURE PLAN ITEMS THAT THE BOARD WILL NOT ENACT IN THIS CURRENT FISCAL YEAR**, should be entered in this tab. * Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts. * Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.												
	None			0									
	Total Proposed Changes:		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK			*Check Totals:*	*0*	*0*	*0*	***0***
FY2026 Initial Required Submission							
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**	**Apr**	**May**	**Jun**	**Total FY2029**	
	FUTURE PLAN ITEMS NOT INCLUDED IN THE FYF UPDATE -Since forecast assumptions may change, **FUTURE PLAN ITEMS THAT THE BOARD WILL NOT ENACT IN THIS CURRENT FISCAL YEAR**, should be entered in this tab. * Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts. * Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.						
	None					0	
	Total Proposed Changes:		**0**	**0**	**0**	**0**	

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

	Forecast With Updated Assumptions				FORECAST REFLECTING PLAN TO BE SUBMITTED TO EMIS AFTER PLAN IS APPROVED BY DEW								FORECAST REFLECTING YR3 PLAN ITEMS			
					Plan Impact (Expenditure Reductions & Revenue Enhancements)				Required Forecast Update (Reflects Plans to be Implemented by July 31st)				YR3 Plan Impact (Reductions & Enhancements)		YR3 & YR4 Forecast with YR3 Plan Items	
Forecast Line	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2028**	**FY2029**	**FY2028**	**FY2029**
01.010 General Property Tax (Real Estate)	20,584,852	20,228,903	20,382,363	20,512,583	0	0	0	0	20,584,852	20,228,903	20,382,363	20,512,583	0	0	20,382,363	20,512,583
01.020 Tangible Personal Property Tax	2,826,137	2,551,395	2,593,630	2,602,226	0	0	0	0	2,826,137	2,551,395	2,593,630	2,602,226	0	0	2,593,630	2,602,226
01.030 Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
01.035 Unrestricted State Grants-in-Aid	56,676,344	55,930,334	54,689,575	54,593,412	20,490	40,979	40,979	40,979	56,696,834	55,971,313	54,730,554	54,634,391	0	0	54,730,554	54,634,391
01.040 Restricted State Grants-in-Aid	9,530,493	9,179,596	9,091,817	9,037,606	0	0	0	0	9,530,493	9,179,596	9,091,817	9,037,606	0	0	9,091,817	9,037,606
01.050 State Reimbursement for Property Tax Credits	2,678,740	2,683,159	2,706,785	2,730,436	0	0	0	0	2,678,740	2,683,159	2,706,785	2,730,436	0	0	2,706,785	2,730,436
01.060 All Other Revenues	3,934,624	2,919,495	2,810,868	2,722,851	0	0	0	0	3,934,624	2,919,495	2,810,868	2,722,851	0	0	2,810,868	2,722,851
01.070 Total Revenues	**96,231,190**	**93,492,882**	**92,275,038**	**92,199,114**	**20,490**	**40,979**	**40,979**	**40,979**	**96,251,680**	**93,533,861**	**92,316,018**	**92,240,094**	**0**	**0**	**92,316,018**	**92,240,094**
Other Financing Sources																
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.020 State Emergency Loans and Advancements (Approved)																
02.040 Operating Transfers-In	2,312	0	0	0	0	0	0	0	2,312	0	0	0	0	0	0	0
02.050 Advances-In	542,245	250,000	250,000	250,000	0	0	0	0	542,245	250,000	250,000	250,000	0	0	250,000	250,000
02.060 All Other Financing Sources	30,752	0	0	0	0	0	0	0	30,752	0	0	0	0	0	0	0
02.070 Total Other Financing Sources	**575,309**	**250,000**	**250,000**	**250,000**	**0**	**0**	**0**	**0**	**575,309**	**250,000**	**250,000**	**250,000**	**0**	**0**	**250,000**	**250,000**
02.080 Total Revenues and Other Financing Sources	**96,806,499**	**93,742,882**	**92,525,039**	**92,449,115**	**20,490**	**40,979**	**40,979**	**40,979**	**96,826,989**	**93,783,861**	**92,566,018**	**92,490,094**	**0**	**0**	**92,566,018**	**92,490,094**
Expenditures																
03.010 Personal Services	66,987,057	65,271,352	67,328,657	69,358,761	(50,000)	(9,266,378)	(11,533,702)	(12,014,450)	66,937,057	56,004,974	55,794,955	57,344,312	0	0	55,794,955	57,344,312
03.020 Employees' Retirement/Insurance Benefits	21,590,441	22,959,533	24,273,228	25,617,831	(7,957)	(4,058,727)	(4,890,464)	(5,045,737)	21,582,485	18,900,806	19,382,763	20,572,094	0	0	19,382,763	20,572,094
03.030 Purchased Services	16,115,852	15,687,852	16,187,852	16,187,852	(72,000)	(2,412,339)	(2,142,839)	(2,153,654)	16,043,852	13,275,513	14,045,013	14,034,198	0	0	14,045,013	14,034,198
03.040 Supplies and Materials	3,551,296	3,551,296	3,551,296	3,551,296	0	(925,000)	(925,000)	(925,000)	3,551,296	2,626,296	2,626,296	2,626,296	0	0	2,626,296	2,626,296
03.050 Capital Outlay	3,764,523	3,764,447	3,764,369	3,764,369	0	(941,112)	(941,112)	(941,112)	3,764,523	2,823,335	2,823,257	2,823,257	0	0	2,823,257	2,823,257
03.060 Intergovernmental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service:																
04.010 Principal-All (Historical Only)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.020 Principal-Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.030 Principal-State Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.040 Principal-State Advancements Repayment																
04.050 Principal-HB 264 Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.055 Principal-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.060 Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
04.300 Other Objects	1,577,121	1,614,302	1,651,756	1,690,309	0	0	0	0	1,577,121	1,614,302	1,651,756	1,690,309	0	0	1,651,756	1,690,309
04.500 Total Expenditures	**113,586,290**	**112,848,782**	**116,757,158**	**120,170,418**	**(129,957)**	**(17,603,556)**	**(20,433,117)**	**(21,079,952)**	**113,456,334**	**95,245,226**	**96,324,041**	**99,090,466**	**0**	**0**	**96,324,041**	**99,090,466**
Other Financing Uses																
05.010 Operating Transfers-Out	1,000,000	1,000,000	1,000,000	1,000,000	0	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0	1,000,000	1,000,000
05.020 Advances-Out	238,375	238,375	238,375	238,375	0	0	0	0	238,375	238,375	238,375	238,375	0	0	238,375	238,375
05.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05.040 Total Other Financing Uses	1,238,375	1,238,375	1,238,375	1,238,375	0	0	0	0	1,238,375	1,238,375	1,238,375	1,238,375	0	0	1,238,375	1,238,375
05.050 Total Expenditures and Other Financing Uses	**114,824,665**	**114,087,157**	**117,995,533**	**121,408,793**	**(129,957)**	**(17,603,556)**	**(20,433,117)**	**(21,079,952)**	**114,694,709**	**96,483,601**	**97,562,416**	**100,328,841**	**0**	**0**	**97,562,416**	**100,328,841**
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(18,018,166)**	**(20,344,275)**	**(25,470,494)**	**(28,959,679)**	**150,446**	**17,644,535**	**20,474,096**	**21,120,932**	**(17,867,720)**	**(2,699,739)**	**(4,996,398)**	**(7,838,747)**	**0**	**0**	**(4,996,398)**	**(7,838,747)**
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	**27,459,866**	**9,441,700**	**(10,902,575)**	**(36,373,069)**					**27,459,866**	**9,592,146**	**6,892,407**	**1,896,009**			**6,892,407**	**1,896,009**
07.020 Cash Balance @ June 30	**9,441,700**	**(10,902,575)**	**(36,373,069)**	**(65,332,748)**					**9,592,146**	**6,892,407**	**1,896,009**	**(5,942,738)**			**1,896,009**	**(5,942,738)**
08.010 Estimated Encumbrances @ June 30	1,500,000	1,500,000	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000	1,500,000	1,500,000	0	0	1,500,000	1,500,000
Reservation of Fund Balance																
09.080 Reservation of Fund Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.010 Fund Balance June 30 for Certification of Appropriations	**7,941,700**	**(12,402,575)**	**(37,873,069)**	**(66,832,748)**					**8,092,146**	**5,392,407**	**396,009**	**(7,442,738)**			**396,009**	**(7,442,738)**
Revenue from Replacement/Renewal Levies																
11.010 Income Tax - Renewal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11.020 Property Tax - Renewal or Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11.300 Cumulative Balance of Replacement/Renewal Levies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.010 Fund Balance @ June 30 for Certification of Contracts, Salaries, Other	**7,941,700**	**(12,402,575)**	**(37,873,069)**	**(66,832,748)**					**8,092,146**	**5,392,407**	**396,009**	**(7,442,738)**			**396,009**	**(7,442,738)**
Revenue from New Levies																
13.010 Income Tax - New	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.020 Property Tax - New	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.030 Cumulative Balance of New Levies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.010 Unreserved Fund Balance June 30	**7,941,700**	**(12,402,575)**	**(37,873,069)**	**(66,832,748)**					**8,092,146**	**5,392,407**	**396,009**	**(7,442,738)**			**396,009**	**(7,442,738)**

Lorain City (Lorain)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2026 Initial Required Submission

Forecast Line

	Forecast With Updated Assumptions				FORECAST REFLECTING PLAN TO BE SUBMITTED TO EMIS AFTER PLAN IS APPROVED BY DEW								FORECAST REFLECTING YR3 PLAN ITEMS			
					Plan Impact (Expenditure Reductions & Revenue Enhancements)				Required Forecast Update (Reflects Plans to be Implemented by July 31st)				YR3 Plan Impact (Reductions & Enhancements)		YR3 & YR4 Forecast with YR3 Plan Items	
	FY2026	FY2027	FY2028	FY2029	FY2026	FY2027	FY2028	FY2029	FY2026	FY2027	FY2028	FY2029	FY2028	FY2029	FY2028	FY2029
Impact of Changes:																
Revenue Enhancements:					20,490	40,979	40,979	40,979	**Deficits Eliminated?**				0	0	**Deficits Eliminated?**	
Renewals/New Levies/State Advances:					0	0	0	0	YES	YES	YES	NO	0	0	YES	NO
Expense Reductions:					129,957	17,603,556	20,433,117	21,079,952	(Line 10.010)	(Line 10.010)	(Line 12.010)	(Line 12.010)	0	0	(Line 12.010)	(Line 12.010)
Reserves and Encumbrances:					0	0	0	0	**Deficit Spending Eliminated?**				0	0	**Deficit Spending Elimi**	
Net State Advancements Rev/Repaymt					-	-	-	-	(Line 6.010)		(Line 6.010+Renewals)		-	-	(Line 6.010+Renewals)	
Annual:					150,446	17,644,535	20,474,096	21,120,932	(17,867,720)	(2,699,739)	(4,996,398)	(7,838,747)	0	0	(4,996,398)	(7,838,747)
Cumulative:					150,446	17,794,982	38,269,078	59,390,009	NO	NO	NO	NO	0	0	NO	NO
Check-Do Not Print:					0	0	0	0					0	0		

Access tonight's agenda here

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Board Meeting 2/26/26

Proposed Reduction Plan

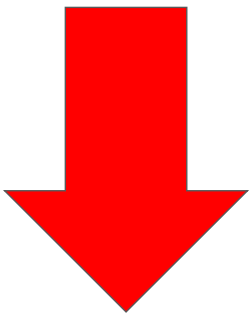
2

Discussion points tonight

1. How we got here
2. Survey results
3. Proposed plan
4. Levy information

3

How we got here



June	$4.9 million	Ohio
August	$787,000	Federal
October	$1.02	County
Total		

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Survey Results

- Conducted by Fallon and Associates
- Phone-based survey
- 433 participants - error +/- 4.7%
- Conducted between February 20th and February 24th

Full results will be posted to our web-site tomorrow morning

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What we learned: Neighborhood Schools

Do you think it's a good or bad idea to cut costs by eliminating neighborhood schools?

77% - Bad idea to eliminate neighborhood schools

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What we learned: school for autism

Do you think it is a good idea or bad idea to cut costs by creating a school for autism, so the district can offer services that are required by law, instead of paying other school systems high tuition to provide them?

53.8% Good idea

7

What we learned: support services

Do you think it is a good or bad idea to cut costs by eliminating support services that are provided by social workers and mental health specialists?

77.3% Bad idea to eliminate support services

8

Most important to keep:

18.2%	Support services from social workers and mental health specialists
17%	Neighborhood schools
17%	Afterschool programs and services
16%	All/combination
13.4%	Unsure
10.8%	A local school for autism
6.8%	Full-day preschool
.8%	None

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Least important to keep:

30.5%	Full-day preschool
18%	Unsure/no answer
15.3%	A local school for autism
9.4%	Afterschool programs and services
9.3%	None
8.4%	Support services from social workers and mental health professionals
7.1%	Neighborhood schools
1.9%	All/combination

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Schools configuration: Elementary

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Neighborhood schools

- Eight, K-5 schools
- One preschool center (350 capacity school to be determined)
- One school for students with autism (450 capacity school to be determined)
- Continue to offer:
  - Art
  - Dance
  - Media
  - Music
  - Physical Education

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Middle School Programming

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Middle School Schedule

- Restructure schedule to increase efficiency with teaching
- Reduce electives

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Courses offered

Courses we will continue to offer:

- Art
- Band
- Dance
- Physical education
- Project Lead the Way

We will also continue to offer media

Courses to eliminate

- Choir (including high school)
- Health
- Money Matters
- Spanish

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Lorain High School and Success Academy

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Prior Reductions and Proposed Reductions

Prior Reductions:

- Revised master schedules and staffing the previous two years
  - 8 teaching positions
  - 1 assistant principal

Proposed reductions:

- Two additional staff members based on efficiency and student interest

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Non-Personnel Reductions

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Software, field trips, professional development reductions

Software

- Delta Math
- Discovery Education
- iReady MyPath

Field trips

- Must be grant-funded or fundraised

Professional development

- Substitute costs

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Supplementals

Reduce the number of athletic (middle school) and non-athletic supplementals (district-wide)

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Personnel Reductions Summary

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Reductions by group

Group	26-27 Reductions	25-26- Reductions	% of group - 2-year
LAA	7	0	16.7%
LACE	1	4	11.9%
LEA	106	8	22%
Non-Rep Admin	7	3	31.3%
Non-Rep Admin Support	5	2	25%
Non-Rep Hourly	4	0	16%
OAPSE 120	30	4	21.9%
OAPSE 377	5	0	13.2%
OAPSE 377B	0	0	0%
SMART	0	2	5.4%
USW	2	2	20%

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Total proposed reduction: $17,599,423*

Keeps us solvent through 2028

- *Healthcare costs increased by $732,453
- **Overall revenue decreased by $199,339

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New opportunities

- Titan Virtual
- School for autism
- Preschool

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Levy

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Levy facts:

- 11 mil levy
- Generates $10.7 million per year
- $385 per year for $100,000 home value*

*Bond issue ended December 2025 - saving approximately $100 per year for $100,000 home value

**Levy net: $285 per year for $100,000 home value

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Levy Outcomes:

Passes:

- Preschool returns to full-day
- Return full social workers
- Return full school counselors

Fails:

- Additional $4 - $8 million in reductions

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