MADISON LOCAL SCHOOL DISTRICT - RICHLAND COUNTY

SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE FISCAL YEARS ENDED JUNE 30, 2024, 2025 and 2026 ACTUAL FORECASTED FISCAL YEARS ENDING JUNE 30, 2027 THROUGH JUNE 30, 2031

Updated for Fiscal Recovery Plan - See Appendix A

Forecast Provided By
Madison Local School District
Treasurer's Office
Bradd Stevens, Treasurer/CFO
August 12, 2026

Madison Local School District

Richland County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2024, 2025, 2026 Actual;
Forecasted Fiscal Year Ending June 30, 2027 through 2031

		Actual				Forecasted				
		Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Average Change	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
	Revenues									
1.010	General Property Tax (Real Estate)	11,897,123	12,950,445	13,245,943	5.6%	12,770,970	12,182,363	10,834,230	10,407,905	10,835,586
1.020	Public Utility Personal Property Tax	2,236,871	2,526,788	2,797,769	11.8%	2,944,866	2,867,678	2,690,207	2,655,859	2,791,078
1.030	Income Tax	0	0	0	0.0%	0	0	0	0	0
1.035	Unrestricted State Grants-in-Aid	17,281,461	17,554,923	17,817,415	1.5%	17,539,247	17,542,684	17,546,196	17,549,782	17,553,442
1.040	Restricted State Grants-in-Aid	2,395,391	2,191,183	2,140,708	-5.4%	2,018,972	2,018,972	2,018,972	2,018,972	2,018,972
1.045	Restricted Federal Grants In Aid	0	0	0	0.0%	0	0	0	0	0
1.050	State Share of Local Property Taxes	1,667,625	1,532,062	1,414,348	-7.9%	1,732,213	1,721,666	1,520,425	1,701,413	1,841,186
1.060	All Other Revenues	1,841,003	2,167,176	1,809,223	0.6%	1,640,542	1,666,785	1,694,238	1,722,912	1,741,371
1.070	*Total Revenues*	37,319,474	38,922,577	39,225,406	2.5%	38,646,810	38,000,148	36,304,268	36,056,843	36,781,635
	Other Financing Sources									
2.010	Proceeds from Sale of Notes	0	0	0	0.0%	0	0	0	0	0
2.020	State Emergency Loans and Advancements (Approved)	0	0	0	0.0%	0	0	0	0	0
2.040	Operating Transfers-In	0	0	1,224	0.0%	0	0	0	0	0
2.050	Advances-In	21,000	0	1,220,000	0.0%	0	0	0	0	0
2.060	All Other Financing Sources	231,949	144,625	85,786	-39.2%	86,219	86,219	86,219	86,219	86,219
2.070	*Total Other Financing Sources*	252,949	144,625	1,307,010	380.4%	86,219	86,219	86,219	86,219	86,219
2.080	*Total Revenues and Other Financing Sources*	37,572,423	39,067,202	40,532,416	3.9%	38,733,029	38,086,367	36,390,487	36,143,062	36,867,854
	Expenditures									
3.010	Personal Services	18,792,538	19,372,204	19,904,599	2.9%	18,749,681	18,709,052	19,017,846	19,340,099	19,674,676
3.020	Employees' Retirement/Insurance Benefits	12,678,173	13,607,397	14,136,124	5.6%	13,802,997	14,534,033	15,372,310	16,275,017	17,246,795
3.030	Purchased Services	4,199,206	4,526,036	4,166,505	-0.1%	4,570,708	4,626,302	4,705,698	4,786,279	4,870,841
3.040	Supplies and Materials	916,894	1,265,797	853,147	2.7%	1,065,117	1,092,581	1,099,214	1,106,295	1,113,376
3.050	Capital Outlay	220,200	357,570	285,522	21.1%	345,500	209,983	214,183	218,468	219,225
3.060	Intergovernmental	0	0	0	0.0%	0	0	0	0	0
	Debt Service:				0.0%					
4.010	Principal-All (Historical Only)	0	0	0	0.0%	0	0	0	0	0
4.020	Principal-Notes	0	0	0	0.0%	0	0	0	0	0
4.030	Principal-State Loans	0	0	0	0.0%	0	0	0	0	0
4.040	Principal-State Advancements	0	0	0	0.0%	0	0	0	0	0
4.050	Principal-HB 264 Loans	0	0	0	0.0%	0	0	0	0	0
4.055	Principal-Other	0	0	0	0.0%	0	0	0	0	0
4.060	Interest and Fiscal Charges	0	0	0	0.0%	0	0	0	0	0
4.300	Other Objects	531,009	508,612	480,448	-4.9%	503,500	508,536	513,620	518,468	523,364
4.500	*Total Expenditures*	37,338,020	39,637,616	39,826,345	3.3%	39,037,503	39,680,487	40,922,871	42,244,626	43,648,277
	Other Financing Uses									
5.010	Operating Transfers-Out	35,000	58,535	16,930	-1.9%	34,365	34,365	34,365	34,365	34,365
5.020	Advances-Out	355,000	865,000	0	21.8%	0	0	0	0	0
5.030	All Other Financing Uses	0	0	0	0.0%	0	0	0	0	0
5.040	*Total Other Financing Uses*	390,000	923,535	16,930	19.3%	34,365	34,365	34,365	34,365	34,365
5.050	*Total Expenditures and Other Financing Uses*	37,728,020	40,561,151	39,843,275	2.9%	39,071,868	39,714,852	40,957,236	42,278,991	43,682,642
6.010	*Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses*	(155,597)	(1,493,949)	689,141	357.0%	(338,839)	(1,628,485)	(4,566,749)	(6,135,929)	(6,814,788)
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	1,889,662	1,734,065	240,116	-47.2%	929,257	590,418	(1,038,067)	(5,604,816)	(11,740,745)
7.020	*Cash Balance June 30*	1,734,065	240,116	929,257	100.4%	590,418	(1,038,067)	(5,604,816)	(11,740,745)	(18,555,533)
8.010	*Estimated Encumbrances June 30*	0	0	0	0.0%	0	0	0	0	0
	Reservation of Fund Balance									
9.010	Textbooks and Instructional Materials	0	0	0	0.0%	0	0	0	0	0
9.020	Capital Improvements	0	0	0	0.0%	0	0	0	0	0
9.030	Budget Reserve	0	0	0	0.0%	0	0	0	0	0
9.040	DPIA	0	0	0	0.0%	0	0	0	0	0
9.045	Fiscal Stabilization	0	0	0	0.0%	0	0	0	0	0
9.050	Debt Service	0	0	0	0.0%	0	0	0	0	0
9.060	Property Tax Advances	0	0	0	0.0%	0	0	0	0	0
9.070	Bus Purchases	0	0	0	0.0%	0	0	0	0	0
9.080	*Subtotal*	0	0	0	0.0%	0	0	0	0	0
10.010	*Fund Balance June 30 for Certification of Appropriations*	1,734,065	240,116	929,257	100.4%	590,418	(1,038,067)	(5,604,816)	(11,740,745)	(18,555,533)
	Revenue from Replacement/Renewal Levies									
11.010	Income Tax - Renewal	0	0	0	0.0%	0	0	0	0	0
11.020	Property Tax - Renewal or Replacement	0	0	0	0.0%	0	930,662	3,279,708	4,632,105	4,632,105
11.300	Cumulative Balance of Replacement/Renewal Levies				0.0%	0	930,662	4,210,370	8,842,475	13,474,580
12.010	*Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations*	1,734,065	240,116	929,257	100.4%	590,418	(107,405)	(1,394,446)	(2,898,270)	(5,080,953)
	Revenue from New Levies									
13.010	Income Tax - New	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
13.030	Cumulative Balance of New Levies	0	0	0	0.0%	0	0	0	0	0
14.010	Revenue from Future State Advancements	0	0	0	0.0%	0	0	0	0	0
15.010	*Unreserved Fund Balance June 30*	1,734,065	240,116	929,257	100.4%	590,418	(107,405)	(1,394,446)	(2,898,270)	(5,080,953)

Madison Local School District – Richland County
Notes to the Financial Forecast
General Fund Only
August 12, 2026

Introduction to the Five-Year Forecast

A forecast is a snapshot of today. Based on historical trends, what we know and future assumptions. That snapshot, however, will be adjusted because the further into the future the forecast extends, the more likely it is that the projections will deviate from experience. Various events will ultimately impact the latter years of the forecast, such as state budgets (adopted every two years), new state mandates, tax levies, property reappraisals and updates, salary increases, health insurance increases, enrollment variances, or changes to property valuations due to businesses moving in or out of the district.

As noted below the current state budget approved in HB96 changed the forecast based on what the state Ohio and the Ohio Department of Workforce and Education will require, however the Board of Education will continue to plan over a five-year period. Our district leadership believes that the five-year forecast is a crucial management tool. A five-year planning horizon enables district management teams to examine future years' projections and identify when challenges will arise. This helps district management to be proactive in meeting those challenges.

In a financial forecast, the numbers only tell a small part of the story. For the numbers to be meaningful, the reader must review and consider the Assumptions to the Financial Forecast before drawing conclusions or using the data as a basis for other calculations. The assumptions are especially important to understanding the rationale of the numbers, particularly when a significant increase or decrease is reflected.

Since the preparation of a meaningful five-year forecast is as much an art as it is a science and entails many intricacies, it is recommended that you contact the Treasurer/Chief Fiscal Officer or Board of Education (BOE) of the individual school district with any questions you may have. The Treasurer or CFO submits the forecast, but the BOE is recognized as ultimately responsible for the development of the forecast and the official owner.

Here are at least three purposes or objectives of the five-year forecast:

(1) To engage the local board of education and the community in 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 Ohio Department of Education and Workforce, and the Auditor of State to identify school districts with potential financial problems.

Ohio HB96 was passed in June 2025 which amended O.R.C. 5705.391 and O.A.C. 3301-92.04 requiring a Board of Education (BOE) to file their current years budgeted revenue and expenses, and three additional years. This is essentially a four (4) year forecast. Beginning in fiscal year 2026 (July 1 to June 30) the financial forecast must be filed by October 15, and the end of February. The filing deadlines will change in fiscal year 2027 to August 31, and end of February each fiscal year thereafter. The filing deadlines of February and August are out of alignment with when final 1st half and 2nd half tax settlements will actually be received in most cases, and the August 31 deadline is out of alignment with when school districts statutorily have to make final fiscal year appropriations which is September 30th of each year.



While the legislative requirement is to file a four-year forecast, as noted above, we believe it is a prudent business practice to continue to develop a five-year forecast for planning purposes. The five-year forecast includes three years of actual and five years of projected general fund revenues and expenditures. The first year of the financial forecast is considered the current year budget and is used as the base for future years projections. Our forecast is updated to reflect the most current economic data available for the August 2026 filing.

Forecast Risks and Uncertainty:
This financial forecast has risks and uncertainty due to economic changes, new property tax laws noted below that were signed by the Governor on December 19, 2025, and also due to state legislative changes that will occur in the spring of 2027 and 2029 due to deliberation of the two (2) state biennium budgets for FY28-29 and FY30-31, all of which affect this forecast.

Data and assumptions noted in this forecast are based on the best and most reliable data available to us as of the date of this forecast. The items below give a short description of the current issues and how they may affect our forecast in the long term:

(1) On December 19, 2025, Governor DeWine signed into law several pieces of legislation that became law March 19, 2026, and are the most sweeping changes to Ohio property tax law since 1976 when HB920 was passed. The laws that were approved are: HB129, HB186, HB309 and HB335. Subsequently HB479 the state budget correction bill was signed June 24, 2026, and becomes law September 23, 2026, that made needed corrections to HB335 inside millage. Of particular concern is HB186 which implements new property tax caps retroactively for property reappraisal and triennial updates that occurred in tax year 2023, 2024 and 2025. Due to the complexity of these calculations, the Ohio Department of Taxation (ODT) has been charged with calculating the effects of this legislation and notifying Ohio's 88 county auditors as to the impact on property tax bills and subsequent tax settlements to local governments.

A brief summary of the impact of each piece of legislation is noted below with specific anticipated impacts to this forecast noted in Estimated Real Estate Tax Line 1.01 section of these assumptions below:

Primary Legislative Drivers of Fiscal Risk

Legislation	Core Provision	District Financial Impact
HB129	Reclassifies fixed-sum (emergency/substitute) levies to be included in "20-mill floor" calculations.	No impact to our district.
HB186	Establishes "Inflation Cap Credits" and a retroactive "claw back" of realized revenues.	No impact at this time.
HB309	Empowers County Budget Commissions (CBCs) to reduce voter-approved levies.	Shifts fiscal authority to CBC officials, creating an unpredictable risk to local levy yields.
HB335	Limits revenue growth from inside millage to the GDP Deflation Factor (GDP DF).	Restricts the district's ability to realize revenue gains from property valuation reappraisals.

Revenue Risk Loss Assessment of HB129 and HB186 To Our Forecast

- Our district is not on the 20-mill floor and is not anticipating any impact from HB129.
- Our district is not on the 20-mill floor, and we do not anticipate any impact on our taxes at this time.

Evaluation of Emerging Risks: HB309, HB335, and Piggyback Exemptions

- HB309 indicates an erosion of local fiscal autonomy, shifting power from elected school boards to County Budget Commissions (CBC's) and County Commissioners. HB309 allows a CBC to reduce any voter-approved levy (except debt) to bring taxes levied within levels the CBC finds reasonable and prudent to avoid unnecessary collections. This law gives locally elected CBC officials the power to override voter-approved levies and local school board fiscal decisions. The impact of this new law is indeterminable and can be administered inconsistently in 88 counties across Ohio.
- HB335 limits revenue growth from "inside millage" to the GDP Deflation Factor at property reevaluation cycles. To mitigate this, the district has adopted a defensive strategy of projecting at or below the anticipated GDP DF. This is a critical tactical move to prevent the state from applying further downward inflationary adjustments to the district's remaining growth potential. HB479 that becomes law September 23, 2026, corrected inside millage language in HB335 so than any inside mileage adjustment occurs only in the home county during revaluations if districts are in multiple counties. Any future inside millage adjustment is indeterminable at this time.
- HB96 Expanded Piggyback Option introduces significant *local political* risk through "Piggyback" exemptions. Unlike standard Homestead and 2.5% owner-occupied credits—which the state reimburses—Piggyback exemptions are **not reimbursed**. Richland County Commissioners did not approve the Piggyback exemption for both owners occupied credit and homestead exemption for tax year 2025 collect in calendar year 2026. Our county commissioners did vote by July 1, 2026 to approve Piggyback Property Tax Exemptions for the owners occupied credit for tax year 2026 for reductions in calendar year 2027 which would reduce tax collections in FY27 and FY28. This will result in estimated tax reductions of $182 thousand for tax year 2026 that will impact FY27 and FY28 noted in Line 1.01 Property Tax Estimates below. If both owner-occupied, and homestead were approved every year this could result in reduced property tax collections for the school district of roughly $1 million each year from current operating levies. This new law creates an unpredictable potential risk to our local tax collections every year. We will adjust the forecast in the future accordingly.

Because the new accelerated August filing deadline for school district forecasts and the enormity of the property tax law changes, second half property tax bills have been delayed along with later final due dates. This will delay second half final actual tax settlement data with which to update our forecast with actual key data. We have

estimated revenues and expenses based on the data available and understanding of the new property tax laws. As authoritative data concerning HB186 is made available to the district changes may need to be made to the forecast that may or may not be significant.

(2) Richland County experienced a sexennial reappraisal in tax year 2023 for collection in FY2024 We experienced value increases for Class I and II property by $107 million for an overall increase of 29.9%. A triennial update will occur in tax year 2026 for collection in FY2027. We have anticipated any 20-mill floor adjustment at that time in Line 1.01 assumptions below. We anticipate value increases for Class I (Residential/Agriculture) and Class II (Commercial/Industrial) property within the Gross Domestic Product Deflation Factor range of 7% to 9%. HB335 and HB129 will become effective for our reappraisal in tax year 2027. We have anticipated any 20-mill floor adjustment at that time in Line 1.01 assumptions below. We do not anticipate any impact of HB186 or HB335 on our future tax projections due to our estimates for future growth in revaluations being in line with anticipated GDP DF.

(3) Property tax collections are the second largest revenue source for the school system and a significant risk to the forecast. We project growth in appraised values every three (3) years that aligns with the new HB186 and HB335 Gross Domestic Product Deflation Factor (GDP DF) and new construction growth. The effects of HB186 and HB335 will be to limit property tax growth following reappraisals and updates. Total local revenues, predominately local taxes, equate to 44.9% of the district's resources. As noted above, HB186 indicates any adjustment for prior year appraisals and updates that exceeded GDP DF in reappraisals and triennial updates that occurred in tax years 2023, 2024 and 2025 will result in possible significant reductions (claw back) in the second half property tax collections that typically occur in August to September 2026. If the Ohio Department of Taxation (ODT) determines adjustments are required due to HB186, further reductions in Tax Year 2026 collected in calendar year 2027 taxes will also result. We have included any estimated adjustment for HB186 and HB335 in Line 1.01 assumptions below.

(4) HB96, the current state budget, continues to phase in what has been referred to as the Fair School Funding Plan (FSFP) for FY27. FY27 reflects 100% of the implementation cost of the (FSFP). HB96 did not increase the base cost inputs (no increase from the state on formula funding) while allowing local capacity inputs to increase. This causes more districts to appear to have greater local ability to fund their schools thus reducing the amount of State Aid they receive. We have used the most recent FY27 foundation payment published by the Department of Education and Workforce for our forecasted revenues in FY27-FY31. We are considered a formula district and do not anticipate increases in state aid.

(5) The State Budget represents 55.1% of district revenues and is an area of risk to revenue. The future risk comes in FY28 and beyond due to uncertainty that the Fair School Funding Plan is not continued and funded in the next state biennium budget. In this forecast, there are two unknown future State Biennium Budgets covering FY28-29 and FY30-31. Future uncertainty in the state foundation funding formula and the state's economy makes this area an elevated risk to district funding long-range through FY31. We have projected our state funding in FY27 based on recent formula calculations and use of the Ohio Department of Education and Workforce (ODEW) most recent funding settlement. This forecast reflects state revenue to align with the FY27 funding levels through FY31, which we feel is conservative and should be close to what the state approves for the next two biennium budgets. We will adjust the forecast in future years as we have data to make an informed decision.

(6) The Ohio Department of Taxation, on January 15, 2026, announced an updated state property tax sexennial reappraisal and triennial update schedule. Sixteen counties will have their reappraisal moved back by one year in accordance with the new schedule. Our county will not be impacted by this change.

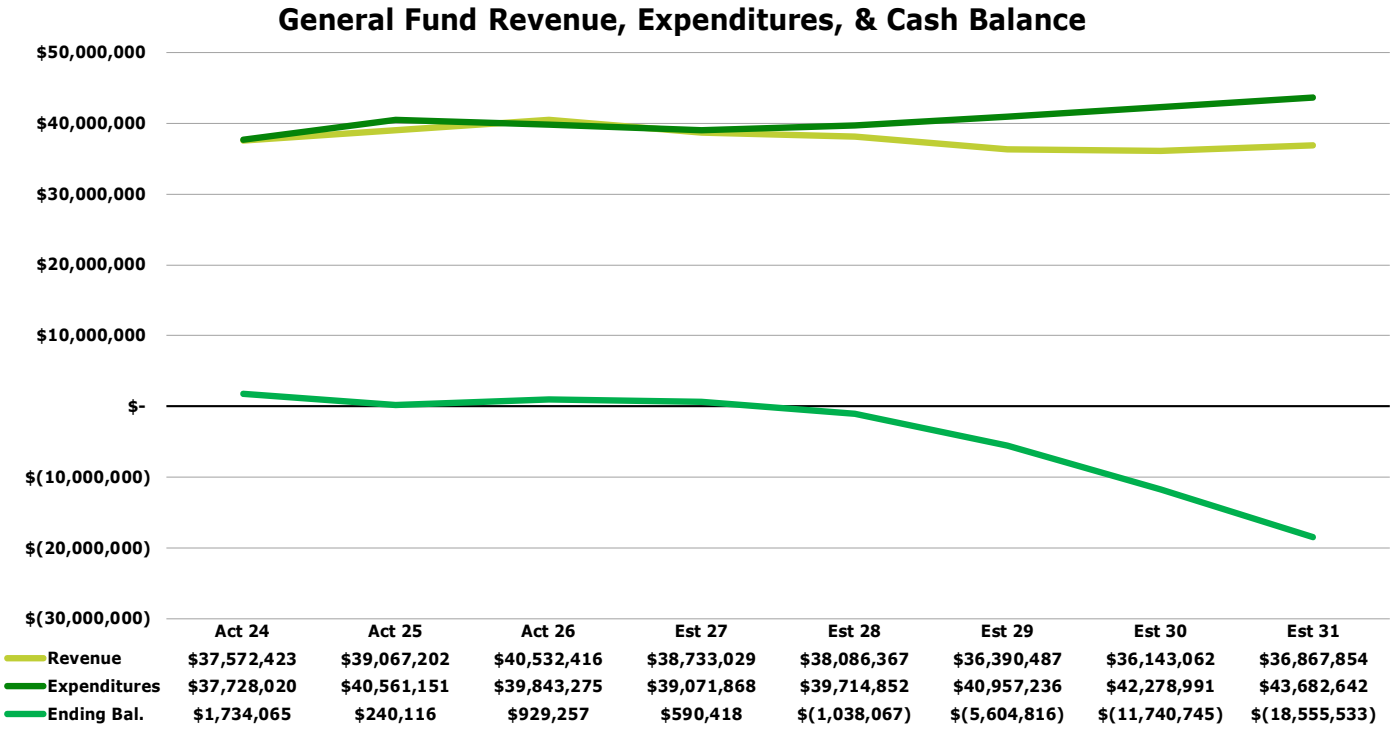
(7) The district will need to renew an existing levy in FY2027. Failure to renew the levy would have a material impact on the district's financial position.

(8) Labor relations in our district have been amicable with all parties working for the best interest of students and realizing the resource challenges we face. Our positive working relationship will continue and grow stronger as we move forward.

The significant lines of reference for the forecast are noted below in the headings to make it easier to relate the assumptions made for the forecast item and refer back to the forecast. It should assist the reader in reviewing the assumptions noted below to understand the overall financial forecast for our district. If you want further information, please contact Brad Stevens, Treasurer/CFO.

General Fund Revenue, Expenditures and Ending Cash Balance Actual FY24-26 and Estimated FY27-31

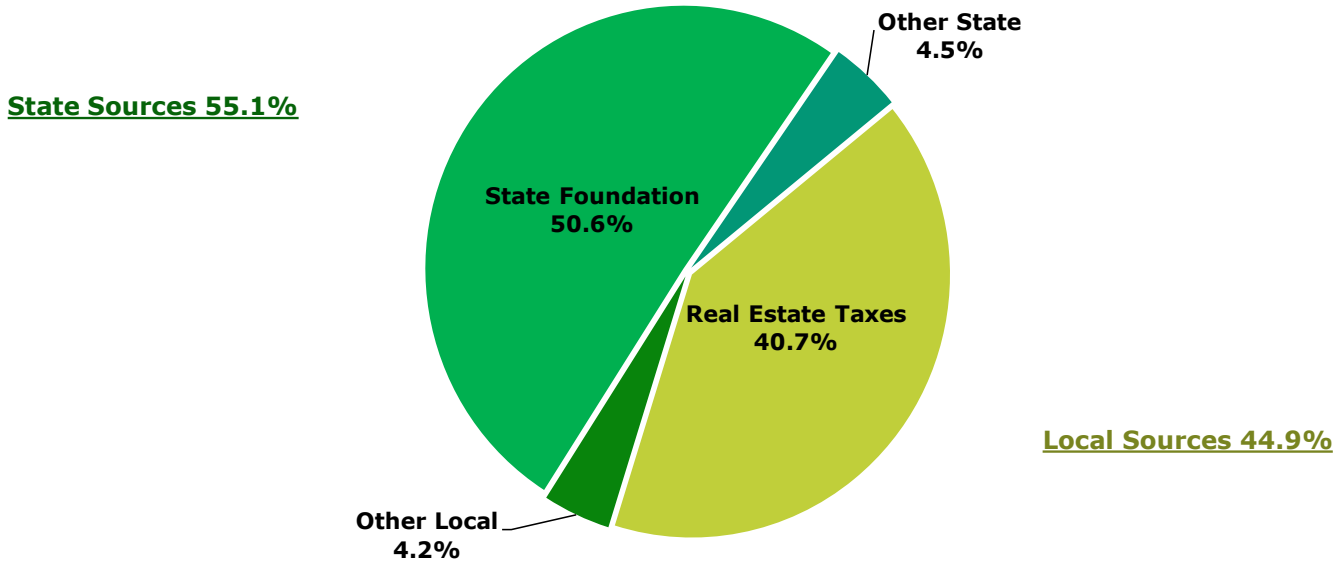
The graph below captures in one snapshot the operating scenario facing the district over the forecasted years.



	Act 24	Act 25	Act 26	Est 27	Est 28	Est 29	Est 30	Est 31
Revenue	$37,572,423	$39,067,202	$40,532,416	$38,733,029	$38,086,367	$36,390,487	$36,143,062	$36,867,854
Expenditures	$37,728,020	$40,561,151	$39,843,275	$39,071,868	$39,714,852	$40,957,236	$42,278,991	$43,682,642
Ending Bal.	$1,734,065	$240,116	$929,257	$590,418	$(1,038,067)	$(5,604,816)	$(11,740,745)	$(18,555,533)

Revenue Assumptions
All Operating Revenue Sources General Fund FY27

General Fund Estimated Revenues FY27 $38,646,810



Property Valuation Assumptions

Property Values are established each year by the County Auditor based on new construction, demolitions, Board of Revisions (BOR) or Bureau of Tax Appeals (BTA) activity, and complete reappraisal or updated values. New to this forecast, HB186 allows new construction growth in property taxes irrespective of GDP DF. Richland County experienced a sexennial reappraisal in tax year 2023 for collection in 2024, which increased our residential values by 34.8% and increased our commercial/industrial property by 10.75%. Overall, total values for Residential/Agricultural and Commercial/Industrial increased $107 million or 29.89% overall.

Due to legislative changes that slow the impact of rapid property tax growth in Ohio, we have estimated a 9% increase in Class I and a 4% increase in Class II. This should be in line with GDP DF rates and HB186 and HB335 should not impact our property tax projections.

Public Utility Personal Property (PUPP) values increased by $979 thousand in tax year 2025. We expect our values to continue to grow by a five-year rolling average each year of the forecast.

We have been conservative with any future value increases for reappraisal or updates due to uncertainty over pending legislation as noted in the Forecast Risks and Uncertainty above.

ESTIMATED ASSESSED VALUE (AV) BY COLLECTION YEARS

	Estimated	Estimated	Estimated	Estimated	Estimated
	TAX YEAR 2026	TAX YEAR 2027	TAX YEAR 2028	TAX YEAR 2029	TAX YEAR 2030
Classification	COLLECT 2027	COLLECT 2028	COLLECT 2029	COLLECT 2030	COLLECT 2031
Res./Ag.	$421,424,621	$423,122,757	$424,877,818	$456,339,821	$480,888,291
Comm./Ind.	89,622,217	90,216,268	90,635,173	92,968,370	93,488,862
Public Utility Personal Property (PUPP)	43,297,828	45,843,244	48,326,221	50,939,907	53,382,351
Total Assessed Value	$554,344,666	$559,182,270	$563,839,212	$600,248,098	$627,759,504

Tax Rate Assumptions

The county auditor sets tax rates for each levy voted on to provide tax revenues for the school district. Ohio law provides for "reduction factors" of all voted property tax levies to adjust the millage rates lower for the levy to not increase from inflation of property values for the taxes received by a district to that of the actual amount of the levy at the time of the election. The reduction factors are applied separately to Residential/Agriculture (Class I) and Commercial/Industrial (Class II) resulting in different effective millage rates. The district-voted rate for all levies is 67.9 mills while the Class I effective millage rate is 26.48 mills, and the Class II effective millage rate is 54.31 mills. The Ohio law has a provision that the reduction factors cannot lower the total millage rate for each class less than 20 mills, which includes both the voted and the non-voted millage rates; this is called the "20-Mill Floor". Currently, our district is not the on the floor for either Class I or Class II effective millage.

HB129 is a new law that restores fixed sum levies and now includes them in the 20-mill floor calculation. HB129 will be in effect following the tax year 2026 triennial update. Our district does not have fixed sum, or emergency, levies, therefore, this will not impact our forecast.

Estimated Real Estate Tax Collection Assumptions & New Tax Laws

HB96 enacted a new provision called "Piggyback Property Tax Exemptions". This provision allows county commissioners in each county in Ohio to double the current Homestead Exemption and owner occupied 2.5% tax credit. Richland County Commissioners approved the Piggyback exemption for both owners occupied credit and homestead exemption for tax year 2025 collect in calendar year 2026. Our county commissioners voted by July 1, 2026 to approve the owners occupied credit Piggyback Property Tax Exemptions for tax year 2026 for reductions in calendar year 2027 which would reduce tax collections in FY27 and FY28. This will result in estimated tax reductions of $182 thousand for tax year 2026 that will impact FY27 and FY28 noted in Line 1.01 Property Tax Estimates below.

HB186 is a new law that establishes an Inflation Cap Credit for school district property taxes, preventing increases beyond the Gross Domestic Product Deflation Factor (GDP DF) in reappraisal and triennial updates. HB186 also includes Temporary Tax Credits (claw back) provision that retroactively takes back property tax revenue that has already been collected. For impacted districts this starts with their reappraisal or triennial updates in tax years 2023, 2024 and 2025. These funds have already been realized and have been spent and/or included in future educational planning.

Our district is not on the 20-mill floor, and all operating levies are affected by HB920 reduction factors which inflation proofs these current expense levies. We do not anticipate any claw back of previously paid taxes.

HB335 is a new law that limits revenue growth from inside millage due to valuation reappraisals or triennial updates to the Gross Domestic Product Deflation Factor (GDP DF) for future real estate tax revenue growth. We have not forecasted any increases for future revaluations above anticipated GDP DF, thus no adverse impact to the forecasted property tax revenue is anticipated from this new law.

We have been conservative with any future value increases for reappraisal or updates due to ongoing implementation uncertainty over the new legislative changes as noted in the Forecast Risks and Uncertainty above.

General Property Tax (Real Estate) – Line #1.010

Property tax levies are estimated to be collected at 94.4% of the annual amount. This allows a 5.6% delinquency factor. In general, 58.5% of the Res/Ag and Comm/Ind property taxes are expected to be collected in the February tax settlement and 41.5% in the August tax settlement.

Source	FY27	FY28	FY29	FY30	FY31
General Property Taxes	$12,957,794	$12,360,818	$11,015,907	$10,608,631	$11,047,142
Homestead Piggyback Exemption (HB96)	0	0	0	0	0
2.5% Rollback Piggyback Exemption (HB96)	(186,824)	(178,455)	(181,677)	(200,726)	(211,556)
Property Tax Inflation Cap Credits (HB186)	0	0	0	0	0
Estimated Property Taxes Line #1.010	$12,770,970	$12,182,363	$10,834,230	$10,407,905	$10,835,586

Estimated Tangible Personal Tax & PUPP Taxes – Line #1.020

The amounts below are public utility personal property (PUPP) tax payments from public utilities. The values for PUPP are noted in the table above, under Public Utility (PUPP), which was $40.7 million in assessed values in 2025 and is collected at the district's total voted millage rate. Collections are typically 50% in the first half and 50% in the second half, along with the real estate settlements from the county auditor.- The values in tax year 2025 rose by 2.47% or $979 thousand and are expected to grow by a five-year rolling average each year of the forecast.

Source	FY27	FY28	FY29	FY30	FY31
Public Utility Personal Property (Line#1.020)	$2,944,866	$2,867,678	$2,690,207	$2,655,859	$2,791,078

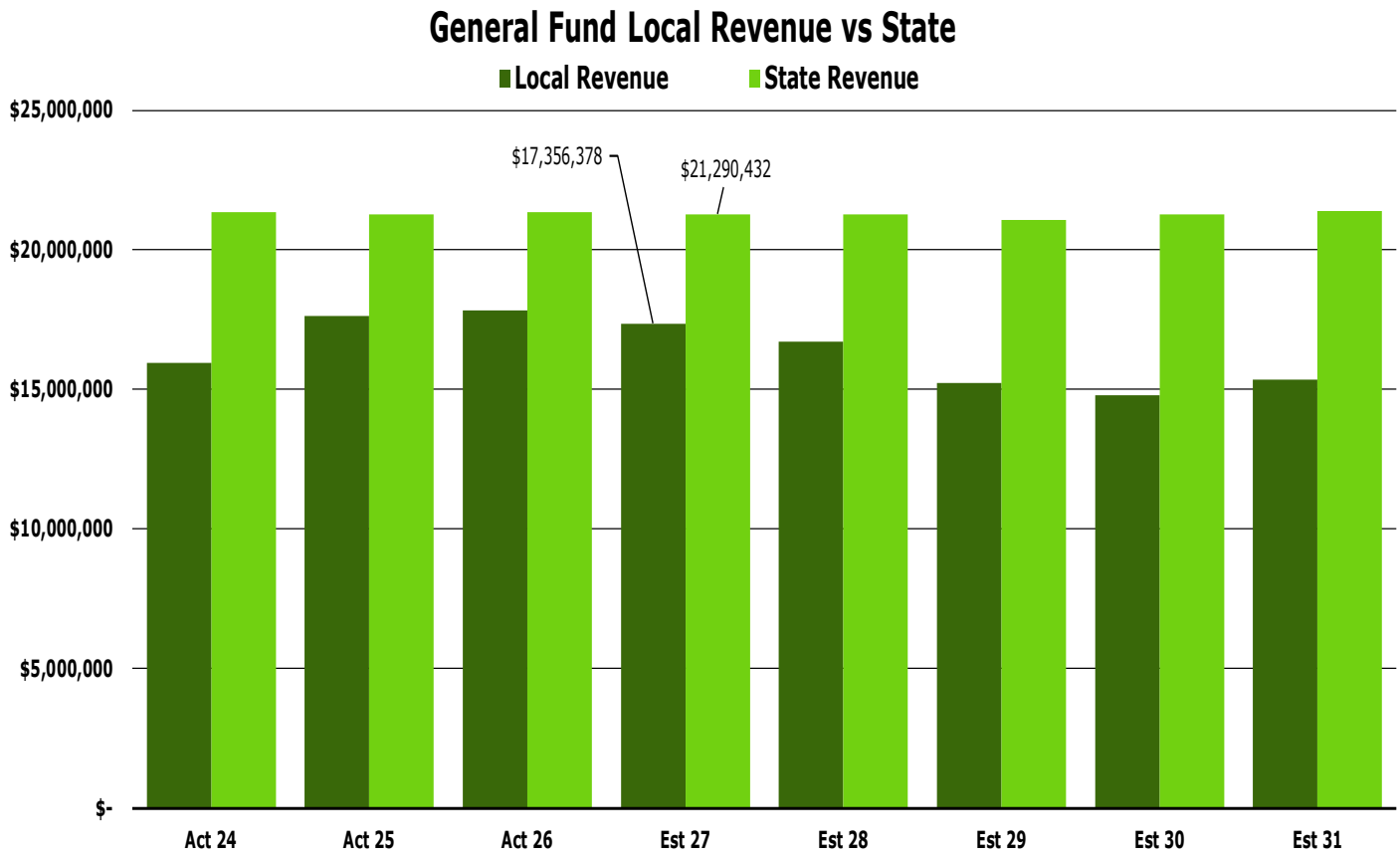
Replacement/Renewal Levies – Lines #11.010-11.30

The 1992 6.9 mill property tax levy will expire in FY27 and the 2023 7.5 mill property tax levy will expire in FY28. The district has combined those two renewals into a single renewal to be placed on the November 2026 ballot. Failure to renew those levies would have a material impact on the district's financial position. If this renewal levy is successful, the district will have to go on the ballot for new money on the next ballot and continue to seek new money until a new levy passes. This is modeled in the current forecast.

Source	FY27	FY28	FY29	FY30	FY31
Renew 6.9 mill levy at 3.7 mills 2027	$0	$930,662	$1,692,113	$1,692,113	$1,692,113
Renew 7.5 mill levy at 3.7 mills 2028	0	0	1,587,595	2,939,992	2,939,992
Total Line # 11.020	$0	$930,662	$3,279,708	$4,632,105	$4,632,105

School District Income Tax – Line#1.030

The district does not have SDIT.



State Foundation Revenue Estimates – Lines #1.035, 1.040 and 1.045
Current State Funding Model per HB96 through June 30, 2027

Unrestricted State Foundation Revenue – Line #1.035
HB96, the current state budget, continued the Fair School Funding Plan for FY27, which funds students where they are educated rather than where they live. We have projected FY27 funding based on the most current foundation settlement and funding factors.

Our district is currently a formula district in FY27 and is expected to be FY28-FY31 on the new Fair School Funding Plan (FSFP).

A detailed overview of how foundation funding is calculated including all of the HB96 changes is available at the link below. Please visit the Ohio Department of Education and Workforce at: https://education.ohio.gov/Topics/Finance-and-Funding/Overview-of-School-Funding.

State Funding FY26-FY27
The Fair School Funding Plan was presented as a six (6) year phase-in plan, the state legislature approved the final two (2) years of the funding plan in HB96 phasing in funding at 83.33% in FY26 and then 100% in FY27. However, the legislature did not increase the funding base inputs from FY25. In other words, the legislature did not increase funding in the foundation formula. They did increase transportation funding's state share percentage to 45.83% in FY26, and 50% in FY27, which could increase funding, and; they added three (3) Supplemental Payments outside the formula: a Base Funding Supplement, Enrollment Growth Supplement and Performance Supplement.

Due to HB96 updating the local capacity in FY27, the state share percentage when from 57.64% in FY26 to 52.97% in FY27. In FY26 the state calculated the local capacity per pupil to be $3,483.99 per pupil. In FY27 the state calculated the local capacity per pupil at $3,866.91. This calculation by the state reflects a local capacity increase of over $938,000. In

the current formula, when local capacity to fund the schools increases, the state's obligation to fund the schools decreases, resulting in the decrease in line2 1.035 and 1.040 for FY27 in the forecast.

The Base Funding Supplement will be paid to all districts. The funding supplement per pupil is $27 in FY26 and $40 in FY27.

The Enrollment Growth Supplement is paid to eligible districts based on the current FY26 enrolled ADM multiplied by $225 per student, and in FY27 based on FY27 enrolled ADM multiplied by $250. To be eligible enrolled ADM growth between FY22 and FY25 must equal or exceed 5% growth, and FY27 enrolled ADM growth between FY23 and FY26 must equal or exceed 3%. Our district does not qualify for this payment.

The Performance Supplement was included in HB96. The eligibility for the supplement payment uses data from the state report card for the 2024-2025 school year for FY26 and 2025-2026 school year for FY27; the payment will be a separate payment of $13 per pupil in FY26 and FY27. We are estimated to receive $108 thousand in FY27.

The funding formula eliminated the Supplemental Targeted Assistance guarantee beginning in FY26 but still includes two (2) primary guarantees: 1) Temporary Transition Aid, and 2) Formula Transition Supplement. The two (2) guarantees in both temporary and permanent law ensure that no district will get fewer funds in FY26 and FY27 than they received in FY21.

Future State Budget Projections beyond FY27

Our funding status for FY28-FY31 will depend on unknown two (2) new state budgets. There is no guarantee that the current Fair School Funding Plan will be continued in future biennial budget processes; therefore, our state funding estimates are reasonable, and we will adjust the forecast when we have authoritative data to work with. For this reason, funding is held constant in the forecast for FY28 through FY31.

Casino Revenue

On November 3, 2009 Ohio voters passed the Ohio casino ballot issue. This issue allowed for the opening of four (4) casinos one each in Cleveland, Toledo, Columbus and Cincinnati. Thirty-three percent (33%) of the gross casino revenue will be collected as a tax. School districts will receive 34% of the 33% GCR that will be paid into a student fund at the state level. These funds will be distributed to school districts on the 31st of January and August each year which began for the first time on January 31, 2013.

In FY26, the funding totaled $108.29 million or $68.14 per pupil. We expect the Casino revenues to have resumed their historical growth rate and are assuming a 1.5% annual growth rate for the remainder of the forecast.

Source	FY27	FY28	FY29	FY30	FY31
Basic Aid-Unrestricted	$16,913,207	$16,913,207	$16,913,207	$16,913,207	$16,913,207
Additional Aid Items	453,993	453,993	453,993	453,993	453,993
Basic Aid-Unrestricted Subtotal	$17,367,200	$17,367,200	$17,367,200	$17,367,200	$17,367,200
Ohio Casino Commission ODT	172,047	175,484	178,996	182,582	186,242
Total Unrestricted State Aid Line # 1.035	$17,539,247	$17,542,684	$17,546,196	$17,549,782	$17,553,442

Restricted State Revenues – Line #1.040

We have estimated revenues for these new restricted funding lines using the most current funding factors available. For fiscal years 2026 and 2027, HB96 modified how DPIA is calculated by factoring in both directly certified and economically disadvantaged students. The new DPIA formula modified the weight given to these student groups over the biennium which has resulted in calculated DPIA state funding in FY26 & FY27 being $86.6 million less than in FY25.

Source	FY27	FY28	FY29	FY30	FY31
Disadvantaged Pupil Impact Aid (DPIA)	$801,856	$801,856	$801,856	$801,856	$801,856
English Learners (ESL)	444	444	444	444	444
Gifted	150,104	150,104	150,104	150,104	150,104
Career Tech Education	575,364	575,364	575,364	575,364	575,364
Student Wellness and Success	491,204	491,204	491,204	491,204	491,204
Total Restricted State Revenues Line #1.040	$2,018,972	$2,018,972	$2,018,972	$2,018,972	$2,018,972

Restricted Federal Grants in Aid – Line #1.045

There are no federal restricted grants projected during this forecast.

Summary of State Foundation Revenues	FY27	FY28	FY29	FY30	FY31
Unrestricted Line # 1.035	$17,539,247	$17,542,684	$17,546,196	$17,549,782	$17,553,442
Restricted Line # 1.040	2,018,972	2,018,972	2,018,972	2,018,972	2,018,972
Rest. Fed. Grants - SFSF & Ed Jobs Line #1.045	0	0	0	0	0
Total State Foundation Revenue	$19,558,219	$19,561,656	$19,565,168	$19,568,754	$19,572,414

State Reimbursement for Property Tax Credits – Line #1.050

Rollback and Homestead Reimbursement

Rollback funds are reimbursements paid to the district from the State of Ohio for tax credits given to owner-occupied residences. Credits equal 12.5% of the gross property taxes charged to residential taxpayers on levies passed before September 29, 2013. HB59 eliminated the 10% and 2.5% rollback on new levies approved after September 29, 2013. And Homestead Exemptions are credits paid to the district from the state of Ohio for qualified elderly and disabled.

HB96 began a phase down of the 10% rollback credit that has been in effect since 1971 and an equal phase up of the Owner Occupied Credit (OOC) that has been in effect since 1978. In addition, HB96 increased the OOC by 2.88% by phasing it in over four (4) years starting in tax year 2026. The table below shows the phasing of these changes. Eventually there will be some amount of 10% rollback for non-timber farmland but we will need tax settlement sheets to determine that amount. But these amounts are fully reimbursed to the school district when deducted from Class I property tax bills. Homestead credits vary annually based on applicants and eligibility.

The state of Ohio passed HB479 was signed June 24, 2026, and becomes effective September 23, which included a one-time doubling of the homestead exemption credit to start with tax bills in calendar 2027. This is a one-time only increase to help homeowners is estimated to provide $350 million in taxpayer relief for qualified Homestead applicants and will be reimbursed to local governments from a $2.0 billion surplus in the state budget at the end of May 2026. There were also technical adjustments that if HB186 inflationary tax credits are present, they will be applied after the homestead credits are determined to maximize the credit for homeowners. This will cost the state an addition $44 million annually which will also be reimbursed to local governments if applicable. The $44 million increase is ongoing.

Partial HB186 Guarantee

HB186 authorizes payments to school districts and JVSDs that are located in a county that underwent a reappraisal or triennial update in tax years 2023 and 2024 and that, due to the act's temporary credit, would otherwise receive less property tax revenue in tax year 2025 than in tax year 2024. The revenue guarantee applies to tax year 2025, in the case of 2023 reappraisal or update counties, and to tax years 2025 and 2026, in the case of 2024 reappraisal and update counties. Under the act, the Ohio Department of Taxation will calculate the difference between a district's real property tax revenue in tax year 2024 and its revenue in 2025 and, if applicable, 2026. We do not anticipate a hold harmless payment for HB186. The Ohio Department of Taxation expects to notify the Ohio Department of Education of these amounts and districts who receive this payment by August 1. A record request has been made for this data, and we will adjust the forecast as data from the ODT becomes available.

Source	FY27	FY28	FY29	FY30	FY31
Rollback and Homestead	$1,732,213	$1,721,666	$1,520,425	$1,701,412	$1,841,185
Total State Share of Local Property Taxes #1.050	$1,732,213	$1,721,666	$1,520,425	$1,701,413	$1,841,186

Other Local Revenues – Line #1.060

All other local revenue encompasses any revenue that does not fit the above lines. The primary sources of revenue in this area have been; interest on investments, tuition for court-placed students, Manufactured Homes, rental income, and Medicaid reimbursements. Since FY22, any open-enrolled students since have been counted in our Enrolled ADM numbers for state funding and are not separately funded.

Interest income is based on the district cash balances and increased interest rates due to the Federal Reserve raising rates to curb inflation. The Federal Reserve Bank cut interest rates by 25 basis points in September 2025, another 25 basis points in October 2025, and an additional 25 basis points in December 2025. While interest income in FY26 remained steady, the

rate cuts will begin to have an impact on earnings in FY27 and future years. We will continue to monitor the investments for the district.

Rentals have returned to pre-pandemic levels. All other revenues are expected to continue on historical trends.

Source	FY27	FY28	FY29	FY30	FY31
Abatement Payments	147,184	147,184	147,184	147,184	135,740
Tuition - SF-14, SF-14H, Excess	522,805	538,489	554,644	571,283	588,421
Interest	127,402	121,032	114,980	109,231	103,769
Student Fees, Fines, Other Income	275,587	283,855	292,371	301,142	310,176
Medicaid Reimbursement	428,496	437,066	445,807	454,723	463,817
DayCare Rental	108,000	108,000	108,000	108,000	108,000
Auxiliary Fee	3,024	3,115	3,208	3,304	3,403
Manufactured Homes	28,044	28,044	28,044	28,045	28,045
Total Other Local Revenue Line #1.060	$1,640,542	$1,666,785	$1,694,238	$1,722,912	$1,741,371

Short-Term Borrowing – Lines #2.010 & Line #2.020

There is no short-term borrowing projected in this forecast.

Transfers In / Return of Advances – Line #2.040 & Line #2.050

These are non-operating revenues, which are the repayment of short-term loans to other funds over the previous fiscal year and reimbursements for expenses received for a prior fiscal year in the current fiscal year.

All Other Financial Sources – Line #2.060 & 14.010

This funding source is typically a refund of prior year expenditures that is very unpredictable. For future years we are estimating an amount of refunds that are in line with historical collections.

Source	FY27	FY28	FY29	FY30	FY31
Sale of Fixed Assets	$1,500	$1,500	$1,500	$1,500	$1,500
Refund of prior years expenditures	84,719	84,719	84,719	84,719	84,719
Total All Other Financial Sources Line #2.060	$86,219	$86,219	$86,219	$86,219	$86,219

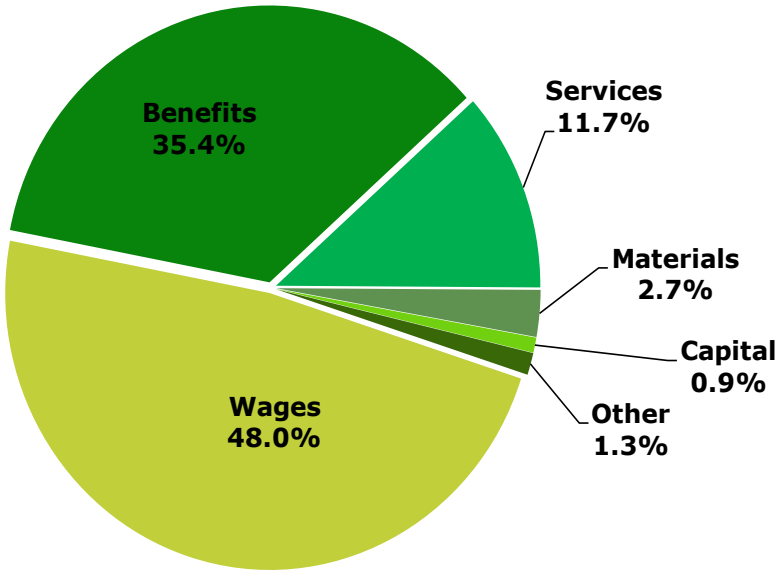
Expenditure Assumptions

The district's leadership team is always looking at ways to improve the education of the students, whether it be with changes in staffing, curriculum, or new technology needs. As the administration of the district reviews expenditures, the education of the students is always the main focus for resource utilization.

All Operating Expense Categories - General Fund FY27

General Fund Operating Expenditures Estimated FY27 $39,037,503

Salary and Benefits 83.4%



Wages – Line #3.010

This forecast reflects a base wage increase of 2% for FY27 for all staff (certified, classified, administrative, and confidential). No base wage increases have been included for FY28 and beyond, only step increases are included beyond the current bargaining agreements.

The Ohio Department of Education and Workforce required the Board to pass a Precautionary Written Plan for reductions in FY26. Those reductions included the closure of a building in FY27, consolidating the district to grade level buildings, and reducing staffing to align with enrollment. The FY27 savings in wages comes from the reduction in force of 36.5 employees.

FY26 reflected a retirement severance of 4 times the ten-year average at over $230,000. FY27 assumes the retirement of 7 individuals, severance for those individuals and replacement of 7 staff at a lower rate projected at a savings of $150,000, FY28-31 is reflecting the 10-year trend average for retirements prior to FY26. The forecast reflects an adjustment to the base wage from the prior year service liability. The district will continue to review staffing levels and the alignment with programming priorities and enrollment and adjust accordingly.

As the Income Tax levy did not pass in 2026, the district will have to look at additional staff reductions in FY28.

Source	FY27	FY28	FY29	FY30	FY31
Total Wages Line 3.010	$18,749,681	$18,709,052	$19,017,846	$19,340,099	$19,674,676

Employees' Retirement & Insurance Benefits – Line #3.020

This area of the forecast captures all costs associated with benefits and retirement costs. These payments and HSA costs are included in the table below.

A) STRS/SERS

As the law requires, the BOE pays 14% of all employee wages to STRS or SERS. The district is also required to pay SERS Surcharge, an additional employer charge based on the salaries of lower-paid members. It is exclusively used to fund healthcare.

Currently the district is paying 6.75% of the Certificated employee's share of their STRS retirement. Additionally, the Board pays pickup on the pickup for the certified employee's share of STRS resulting in the overall percent of liability to be 7.695%. Prior to FY25 the district was paying 4% of the Classified employee's share of their SERS retirement, which was negotiated in the latest contract to be changed to be added to the wages.

B) Insurance

Insurance rates are blended for the forecast because they go by calendar year and the forecast is based on a fiscal year. The blended insurance rates increased 6.9% in FY26 and is estimated to increase by 10.9% in FY27 followed by year over year increases of 8% throughout the remainder of the forecast. The reduction in force in FY27 reduced the overall increase in premiums as some of the displaced employees had various health insurance coverages, of which the district paid up to 90% of their premiums. By reducing the number of employees that are on the plan, the overall increase in health insurance is reduced. This is based on current claim experience data, current plan design, and employee census data. There are no premium moratoriums assumed in the forecast. Health insurance continues to be the most costly benefit with the overall annual increases exceeding the rate of all other expenditures.

C) Workers Compensation & Unemployment Compensation

Workers' Compensation is expected to be approximately 0.68% of wages FY27 through FY31. Unemployment is likely to remain at a shallow level FY27 through FY31. The district is a direct reimbursement employer meaning unemployment costs are only incurred and due if we have eligible employees and draw unemployment.

D) Medicare

Medicare will continue to increase at the rate of wage increases and as new employees are hired. Contributions are 1.45% for all new employees to the district on or after April 1, 1986. These amounts are growing at the general growth rate of wages.

Summary of Fringe Benefits – Line #3.020

Source	FY27	FY28	FY29	FY30	FY31
A) STRS/SERS	$3,830,624	$3,821,510	$3,886,974	$3,955,293	$4,026,223
B) Insurance's	9,588,318	10,331,449	11,097,678	11,925,205	12,818,934
C) Workers Comp/Unemployment	88,772	85,950	88,055	90,253	92,534
D) Medicare	261,833	261,673	266,152	270,814	275,652
Annuities/Uniform/Meeting	33,450	33,451	33,451	33,452	33,452
Total Fringe Benefits Line #3.020	$13,802,997	$14,534,033	$15,372,310	$16,275,017	$17,246,795

Purchased Services – Line #3.030

Purchased Services includes various services and supports that the district acquires from external providers to enhance educational operations and student well-being as well as utility costs, mileage, meeting expenses, repairs and maintenance, legal fees, and property insurance. College Credit Plus, excess cost, and other tuition costs will continue to draw funds away from the district, which will continue in this area and has been adjusted based on historical trends. In FY26 there was a new electric Capacity Charge that will be assessed on all electric bills to help expand Ohio's electric generating ability. This charge began in June 2025 and ended June 2026. It was anticipated it would increase electric costs by 20% annually for just that twelve (12) month period.

The decrease of purchased service expenditures in FY27 is due to the closure of Mifflin Elementary. The closure of that facility eliminates all utilities for that site as well as reduces some purchased services that are no longer needed because they were for that facility specifically. Increases after that are due to inflation of costs of services we utilize as a district.

Source	FY27	FY28	FY29	FY30	FY31
ESC and Professional Support	$1,705,101	$1,755,873	$1,755,873	$1,755,874	$1,755,874
Other SF-6, SF-14, SF-14H, CCP	958,085	958,085	958,085	958,085	958,085
Align to DEW Plan	(15,440)	(77,763)	(22,000)	34,000	93,000
Insurance & Maintenance Repairs	1,185,664	1,230,082	1,230,082	1,230,082	1,230,082
Utilities	568,107	590,831	614,464	639,043	664,605
Leases, Postage & Other	169,191	169,194	169,194	169,195	169,195
Total Purchased Services Line #3.030	$4,570,708	$4,626,302	$4,705,698	$4,786,279	$4,870,841

Supplies and Materials – Line #3.040

Supplies and materials expenses include curricular supplies, testing supplies, copy paper, maintenance, custodial supplies, materials, bus fuel, and other supplies consumed or used during the educational process.

Source	FY27	FY28	FY29	FY30	FY31
Supplies	$516,941	$538,788	$537,695	$544,695	$551,695
Building Maintenance	277,439	282,980	290,628	290,629	290,629
Textbooks	3,819	3,895	3,973	4,052	4,133
Transportation	266,918	266,918	266,918	266,919	266,919
Total Supplies Line #3.040	$1,065,117	$1,092,581	$1,099,214	$1,106,295	$1,113,376

Equipment – Line # 3.050

Capital Outlay is distinct from Supplies and Materials, as these purchases are for assets with a longer lifespan and higher cost, such as land, buildings, equipment, and vehicles.

Source	FY27	FY28	FY29	FY30	FY31
Equipment	$309,834	$173,604	$177,076	$180,618	$180,618
Technical Equipment	35,666	36,379	37,107	37,849	38,606
Total Line 3.050	$345,500	$209,983	$214,183	$218,468	$219,225

Principal and Interest Payment – Lines #4.010 through #4.060

There are no borrowings planned for the forecast period.

Other Expenses – Line #4.300

The category of Other Expenses consists primarily of Auditor & Treasurer fees, the annual audit, and other miscellaneous expenses.

Source	FY27	FY28	FY29	FY30	FY31
County Auditor & Treasurer Fees	$325,179	$328,431	$331,715	$335,032	$338,382
Software and Subscriptions	68,266	68,949	69,638	70,334	71,037
Align to DEW Plan	28,265	28,548	28,833	28,833	28,833
Other expenses	59,378	59,972	60,572	61,178	61,790
Annual Audit	22,412	22,636	22,862	23,091	23,322
Total Other Expenses Line #4.300	$503,500	$508,536	$513,620	$518,468	$523,364

Transfers Out/Advances Out – Line# 5.010

This account group covers fund-to-fund transfers and end-of-year short-term loans from the General Fund to other funds until they have received reimbursements and can repay the General Fund. Advanced funds are anticipated to be paid back in full in the next fiscal year.

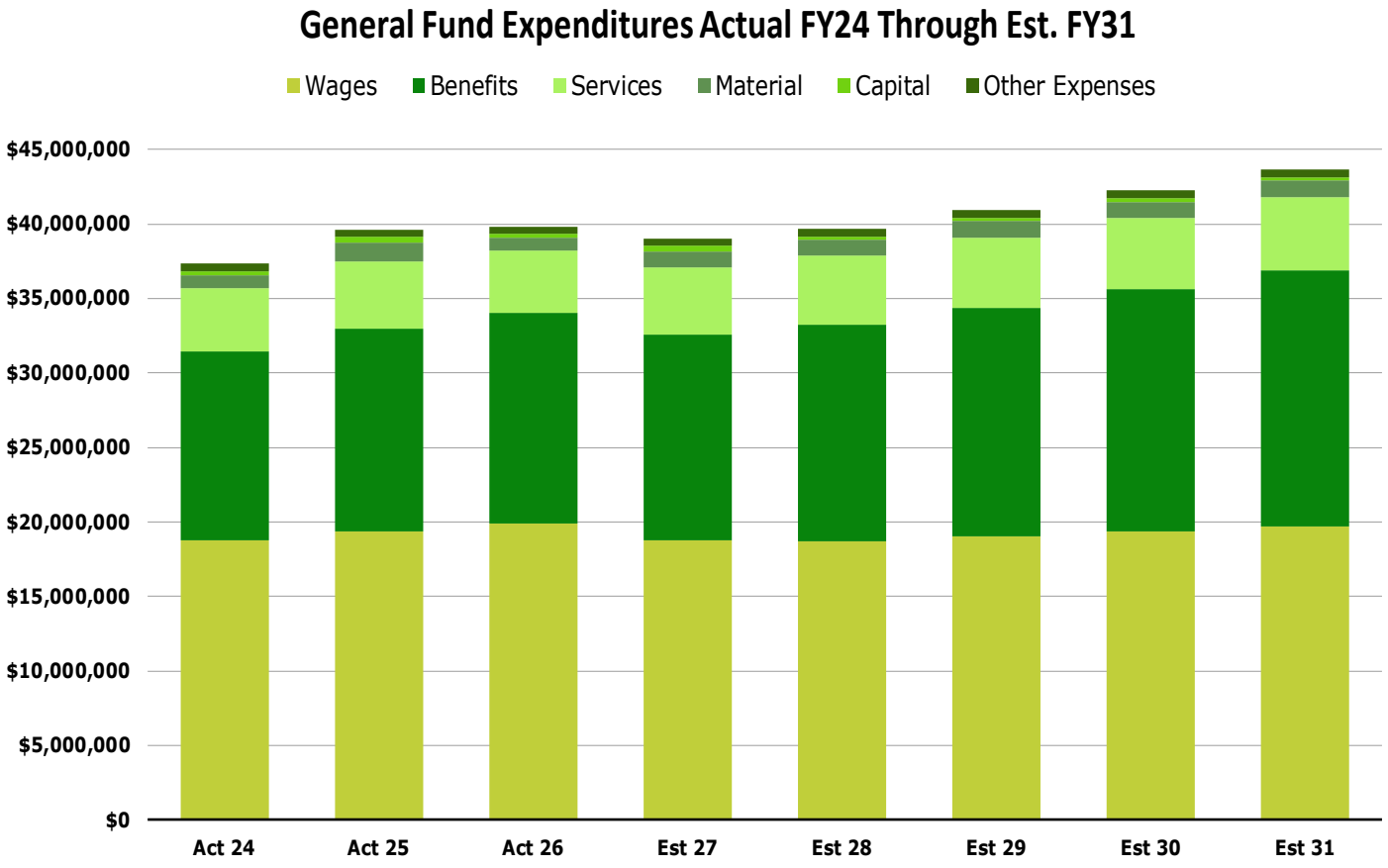
Source	FY27	FY28	FY29	FY30	FY31
Operating Transfers Out Line #5.010	$34,365	$34,365	$34,365	$34,365	$34,365
Advances Out Line #5.020	0	0	0	0	0
Total Transfer & Advances Out	$34,365	$34,365	$34,365	$34,365	$34,365

Encumbrances – Line #8.010

Encumbrances represent purchase authorizations and contracts for goods or services that are pending vendor performance and those purchase commitments, which have been performed, are awaiting invoicing and payment. Encumbrances, on a budget basis of accounting, are treated as the equivalent of expenditure at the time authorization is made to maintain compliance with spending restrictions established by Ohio law. For presentation in the forecast, outstanding encumbrances are presented as a reduction of the general fund cash balance.

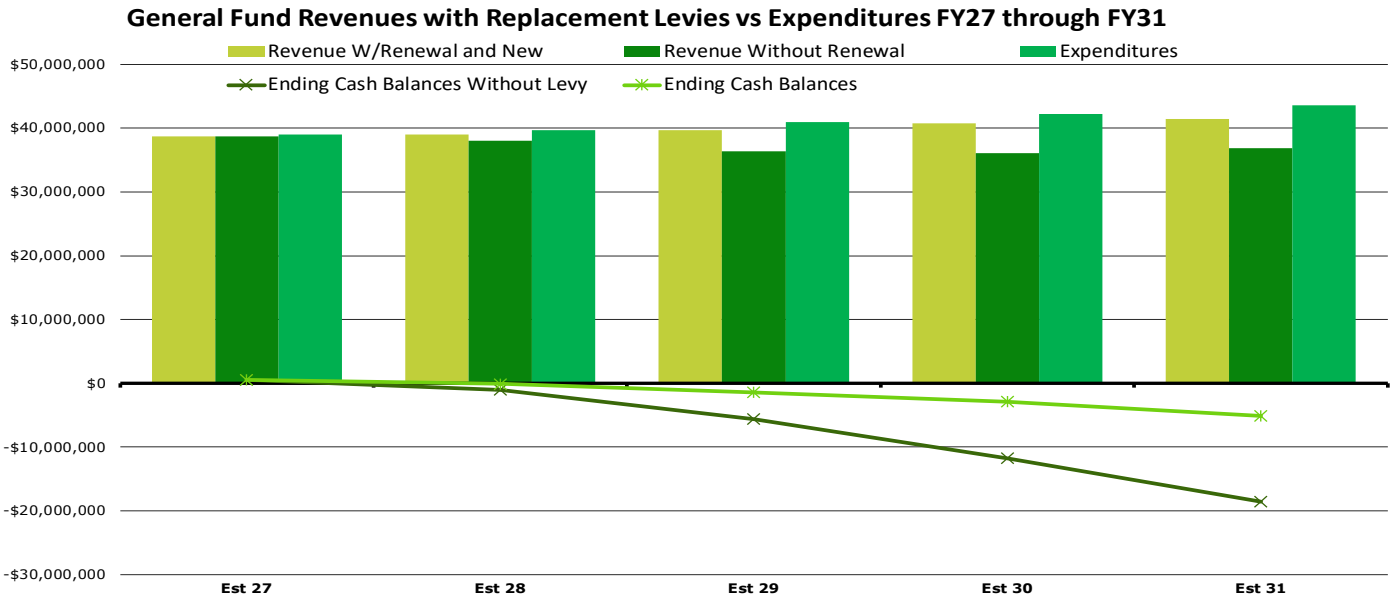
Operating Expenditures Actual FY24 through FY26 and Estimated FY27-FY31

As the following graph indicates, we have diligently contained costs due to lower and flat state revenues. We control our expenses while balancing students' academic needs to enable them to excel and perform well on state performance standards.



Revenue vs Expenditures with Deficit Spending

The following chart shows the district is deficit spending and will need to evaluate revenue and expense options.



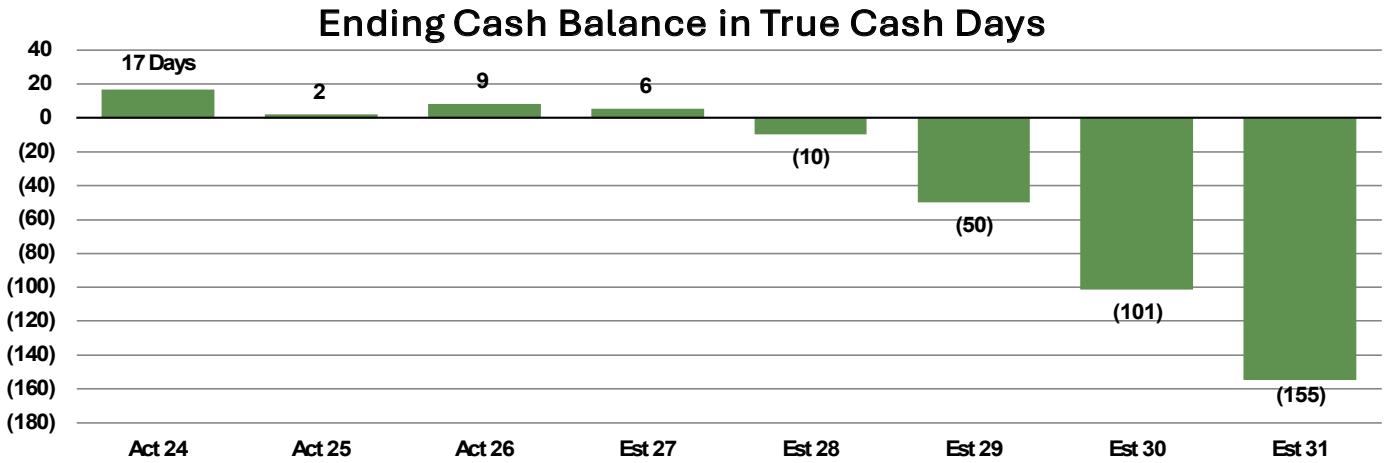
Ending Unencumbered Cash Balance "The Bottom-Line"– Line #15.010

This amount must not go below $-0- or the district general fund will violate all Ohio Budgetary Laws. Any multi-year contract, which is knowingly signed, and which results in a negative unencumbered cash balance, is a violation of O.R.C. §5705.412, which is punishable by personal liability of $10,000; unless an alternative 412 certificate, as permitted by HB153, effective September 30, 2011, could be issued. It is recommended by the Government Finance Officers Association (GFOA) and other authoritative sources that a district maintains a minimum of thirty (30) day cash balance, which is approximately $3.2 million for our district.

	FY27	FY28	FY29	FY30	FY31
Ending Unencumbered Cash Balance	$590,418	($107,404)	($1,394,445)	($2,898,270)	($5,080,953)

True Cash Days Ending Balance

Another way to look at ending cash is to state it in 'True Cash Days." In other words, how many days could the district operate at year-end if no additional revenues were received? This is the Current Years Ending Cash Balance divided by (Current Years Expenditures/365 days) = the number of days the district could operate without additional resources or a severe resource interruption. The Government Finance Officers' Association (GFOA) recommends that no fewer than two (2) months or 60 days of cash is on hand at year-end. Still, it could be more dependent on each district's complexity and risk factors for revenue collection. This is calculated, including transfers, as this is a predictable funding source for other funds such as capital, athletics, and severance reserves.



Conclusion

Staffing reductions are included for FY27 and potentially will have to continue in FY28 to maintain efficiency and balance a budget should a new levy not pass.

Madison Local School District receives 55.1% of its funding for the district from state dollars which is very beneficial to the overall operations for the education of our students.

Future state budgets funding will need to be watched since the full amount of the Fair School Funding Plan was not totally implemented and there is no guarantee for future increases in state budgets for FY28-FY31.

As the administration plans for the future, they will need to make sure that the district is able to maintain a positive cash balance throughout the forecast. The expenditures will need to be reviewed based on the current revenues in order to obtain this.

As you read through the notes and review the forecast, remember that the forecast is based on the best information that is available to us at the time the forecast is prepared.

APPENDIX A NARRITIVE

Madison Local School District
Richland County, Ohio
Precautionary Written Plan Narrative
November 18, 2026

Introduction:
In compliance with the Ohio Department of Education and Workforce requirement for a written plan to avoid a projected ending cash balance deficit in FY28 and FY29 within the General Fund, the Madison Board of Education has developed a plan of action.

The district sought after a combined renewal of both the 1992 6.9 mill and the 3023 7.5 mill property tax levies on the November 3, 2026, ballot, which would generate approximately $4.6 million annually. These levies are tracked in line 11.020 of the forecast. The levy failed by 78 votes. The district intends to put the same initiative on the May 4th 2027 ballot for renewal of the two levies.

Changes in Assumptions for the current forecast tab:

The adjustments to the August 2026 forecast reflect data that was unavailable at the time of the initial forecast because the forecast was approved prior to real estate tax collections and prior to the start of the school year.

For line 1.010, General Real Estate taxes, collections were forecasted before the second half collections were collected and prior to the settlement sheet. Richland county elected to "piggyback" the 2.5% rollback exemption (HB96). In the August forecast the "piggyback" was taken from line 1.010

In line 1.020, PUPP, Ohio Edison paid their first half settlement late and that amount was added to the second half settlement sheet. It was a one-time collection therefore the adjustment only occurred in FY27.

For lines 1.035 and 1.040, Restricted and Unrestricted Grants-in-Aid, August revenues were based on the enrollment counts of the 2025-2026 school year as the 2026-2027 school year had not commenced. For the second foundation payment in October, student enrollment was adjusted to current year counts which reflected a 5% enrollment decline or 111 students. Because we are a formula funded district the drop in enrollment resulted in a decrease in line 1.035 and an increase in line 1.040. That reduction was carried through for the remainder of the forecast.

The increase in line 1.050 results from H.B. 479 which shifted money from real estate line 1.010 to state reimbursement line 1.050.

The changes in lines 3.030-3.050 are updates to budgets. The forecast, which matches the budgets, was completed prior to the start of school. Budgets are set at the expected year's expenditures and are not inflated for unknowns. Sometimes special needs students require a specialized service that gets written into an IEP or a new special needs student enrolling increases the purchased services. There can be repairs that need done that weren't anticipated or computers go bad before they were scheduled to be replaced. Whenever an unanticipated expense like the ones mentioned occurs that wasn't budgeted for the budgets have to change. That is what these changes reflect.

Revenue Enhancements tab:

In this action plan, pay to participate in FY28 is implemented at $25/ student for all clubs resulting in approximately $2,500 annually and a 50% increase in pay to participate in athletics resulting in approximately $12,500 annually. Given the number of students participating in extracurricular activities, this amount is estimated to be generated from a pay to participate fee charged.

Additionally, the district will increase the technology fee we currently charge by 50% resulting in approximately $24,000 of additional revenues and will implement a new fee for paper resulting in an additional $19,000.

Madison has both an Adult Ed program and a Daycare program that are housed in district owned properties but are separated from the General Fund as either a Special Enterprise fund or Adult Education Fund. Payroll, purchases and receipts all are processed by the district Board office which are functions of the General Fund. We are going to implement an indirect cost reimbursement as a transfer from both of those funds in the amount of $25,000 annually for each program, $50,000 in total, and treat them as a transfer in.

Expenditure Reductions tab 6 YR1 and YS2 EXP Reductions:

Items 1-33 are connected with a reduction in force of 11 certificated positions

The wages for the 11 certificated positions are based on the current negotiated agreement with steps included for the individuals for FY28-FY30 but no base raises as the current negotiated agreement ends on July 31, 2027. Included within the 11 positions are 3 long term substitutes, rows 4-6, 13-15, and 25-27. Those three individual's wages were calculated at the current substitute rates for the first 60 days and the beginning teacher salary for the remaining 124 days of the contractual year. The overall amount at the end of the year for a long-term substitute is accurate but it doesn't make a difference how it is broken up because they are not on a contract to receive the same pay throughout the summer.

For the benefits for the individuals in rows 1-33, calculations are based on their current status of insurance of each employee with respect to the types of coverage, family or single plan, and the additional 25.455% the district pays for their retirement, FICA, and workers compensation. Madison picks up 6.75% of the employee share of their STRS and in addition we have pickup on the pickup for that amount resulting in a greater STRS contribution on the Board's part than most districts. For the long term substitutes no insurance was assumed.

Items 34-39 are connected with a reduction in forces of 2 administrative positions

The wages for the 2 administration positions that will be eliminated are based on their current salary with no increases in base wages or any steps included. Because administrative positions are not part of any collective bargaining agreement the district has the ability to freeze steps and not increase the base wages of administrators. We

have frozen the cost savings for the two individuals in the positions being eliminated for FY28-FY30.

For the benefits for the administrators in rows 34-39, calculations are based on their current status of insurance of each employee with respect to the types of coverage, family or single plan, and the additional 33.72% the district pays for their retirement, FICA, and workers compensation. Madison picks up the entire 14% of the employee share of administrators STRS and in addition we have pickup on the pickup resulting in a greater STRS contribution on the Board's part for administrators.

In row 35 for the Admin A1, columns AF, AS, and BF show a $5,670 increase because this administrator is married to another district employee. Within our CBA when spouses work for the district the district pays the entire family premium. With the elimination of this administrator's position, the spouse that remains employed by the district will have to pay for the employee portion of a family plan.

This administrator (A1) is a retire/rehire so there will be no cost of separation associated with this individual and the other will have the option to bump the administrator for the daycare which is not a general fund expenditure. The costs of separation are additional days added to other administrators but rather than put them as separation costs I used separate lines for each administrator that will have additional days and duties by adding their own line, items 54-57.

Items 40-53 are connected with a reduction in forces of 4 classified positions

Support Staff 1 is an employee who resigned in October of 2027 the district chose not to replace. The savings for this employee has been recognized in FY27 starting in October 2026 but not taking full effect until November 2026.

For the benefits for the individuals in rows 40-33, calculations are based on their current status of insurance of each employee with respect to the types of coverage, family or single plan, and the additional 15.80% the district pays for their retirement, FICA, and workers compensation. There is no pickup of retirement within the CBA for classified employees. The cost of separation in item 51 for support staff 4 is the severance based on the employee's current sick days and the remainder of the year's accumulation.

Rows 52 and 53 represent the replacement of the support staff 4 position at half time calculated at step 5 in the CBA. Because this is position would be reduced to half time the replacement employee would not be eligible for the district's insurance.

Items 54-61 are connected with a reduction in forces of 2 administrative positions, items 34-39, as additional days of duties added to 4 remaining administrators

There are four administrators that would have the number of days they are required to work increased by 10.

The salaries are calculated by their daily rate times 10 for the ten days. Because administrative positions are not part of any collective bargaining agreement the district

has the ability to freeze steps and not increase the base wages of administrators. I have frozen the base wage expenditure increase for the four individuals in the positions that will have their number of days increased for FY28-FY30.

The benefits are calculated by multiplying that amount times .3372 which is the STRS, WC, and FICA for administrators. Because this is only an addition of days of existing employees and not the addition of new employees as replacements there is no additional health insurance benefit that would be added to the expenditures.

Items 62- 82 are connected with a reduction in force of 7 certificated positions.

The 2nd Foundation payment from the state in October reflected an enrollment drop of 111 students, resulting in the revenue decrease that is reflected in the Changes in Assumptions tab 3, item 2. Due to the revenue decrease in line 1.035 of the forecast we were forced to make additional reductions in order for the precautional written plan to be compliant.

The wages for the 7 certificated positions are based on the current negotiated agreement with steps included for the individuals for FY28-FY30 but no base raises as the current negotiated agreement ends on July 31, 2027.

For the benefits for the individuals in rows 62-82, calculations are based on their current status of insurance of each employee with respect to the types of coverage, family or single plan, and the additional 25.455% the district pays for their retirement, FICA, and workers compensation. Madison picks up 6.75% of the employee share of their STRS and in addition we have pickup on the pickup for that amount resulting in a greater STRS contribution on the Board's part than most districts.

Items 83-91 are connected with a reduction in forces of 3 classified positions

The 2nd Foundation payment from the state in October reflected an enrollment drop of 111 students, resulting in the revenue decrease that is reflected in the Changes in Assumptions tab 3, item 2. Due to the revenue decrease in line 1.035 of the forecast we were forced to make additional reductions in order for the precautional written plan to be compliant.

Support Staff 5 is an employee who is retiring at the end of the school year and the district is not going to replace that position. The wages for all 3 classified positions are based on the current negotiated agreement with steps included for the individuals for FY28-FY30 but no base raises as the current negotiated agreement ends on July 31, 2027.

For the benefits for the individuals in rows 83-91, calculations are based on their current status of insurance of each employee with respect to the types of coverage, family or single plan, and the additional 15.80% the district pays for their retirement, FICA, and workers compensation. There is no pickup of retirement within the CBA for classified employees. The cost of separation in item 85 for support staff 5 is the severance based on the employee's current sick days and the remainder of the year's accumulation.

The Board will be kept apprised of the district's financial situation on a monthly bases with a monthly Board report, (attached) and regular discussions at the monthly Board meeting on any progress or regression of the district's finances.

_____ _____

Amy Walker, Board President Date of Board Approval

_____

Rob Peterson, Superintendent

_____

Bradd Stevens, Treasurer

Madison Local (Richland)

PRECAUTION WRITTEN PLAN

FY2027 Initial Required Submission

UPDATED FORECAST PRIOR TO PLAN

Forecast Line	Historical Actuals			FY2027 Initial Required Submission				Changes in Assumptions				Forecast With Updated Assumptions			
	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030
01.010 General Property Tax (Real Estate)	11,897,123	12,950,445	13,245,943	12,770,970	12,182,363	10,834,230	10,407,905	112,977	(111,464)	(107,062)	(132,838)	12,883,947	12,070,899	10,727,168	10,275,067
01.020 Tangible Personal Property Tax	2,236,871	2,526,788	2,797,769	2,944,866	2,867,678	2,690,207	2,655,859	485,858	-	-	-	3,430,724	2,867,678	2,690,207	2,655,859
01.030 Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01.035 Unrestricted State Grants-in-Aid	17,281,461	17,554,923	17,817,415	17,539,247	17,542,684	17,546,196	17,549,782	(646,253)	(646,253)	(646,253)	(646,253)	16,892,994	16,896,431	16,899,943	16,903,529
01.040 Restricted State Grants-in-Aid	2,395,391	2,191,183	2,140,708	2,018,972	2,018,972	2,018,972	2,018,972	2,215	2,215	2,215	2,215	2,021,187	2,021,187	2,021,187	2,021,187
01.050 State Reimbursement for Property Tax Credits	1,667,625	1,532,062	1,414,348	1,732,213	1,721,666	1,520,425	1,701,413	128,138	116,944	115,530	128,217	1,860,351	1,838,610	1,635,955	1,829,630
01.060 All Other Revenues	1,841,003	2,167,176	1,809,223	1,640,542	1,666,785	1,694,238	1,722,912	3,462	3,462	5,202	6,994	1,644,004	1,670,247	1,699,440	1,729,906
01.070 Total Revenues	**37,319,474**	**38,922,577**	**39,225,406**	**38,646,810**	**38,000,148**	**36,304,268**	**36,056,843**	**86,397**	**(635,096)**	**(630,368)**	**(641,665)**	**38,733,207**	**37,365,052**	**35,673,900**	**35,415,178**
Other Financing Sources															
02.010 Proceeds from Sale of Notes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02.020 State Emergency Loans and Advancements (Approved)															
02.040 Operating Transfers-In	-	-	1,224	-	-	-	-	-	-	-	-	-	-	-	-
02.050 Advances-In	21,000	-	1,220,000	-	-	-	-	-	-	-	-	-	-	-	-
02.060 All Other Financing Sources	231,949	144,625	85,786	86,219	86,219	86,219	86,219	-	-	-	-	86,219	86,219	86,219	86,219
02.070 Total Other Financing Sources	252,949	144,625	1,307,010	86,219	86,219	86,219	86,219	-	-	-	-	86,219	86,219	86,219	86,219
02.080 Total Revenues and Other Financing Sources	**37,572,423**	**39,067,202**	**40,532,416**	**38,733,029**	**38,086,367**	**36,390,487**	**36,143,062**	**86,397**	**(635,096)**	**(630,368)**	**(641,665)**	**38,819,426**	**37,451,271**	**35,760,119**	**35,501,397**
Expenditures															
03.010 Personal Services	18,792,538	19,372,204	19,904,599	18,749,681	18,709,052	19,017,846	19,340,099	-	-	-	-	18,749,681	18,709,052	19,017,846	19,340,099
03.020 Employees' Retirement/Insurance Benefits	12,678,173	13,607,397	14,136,124	13,802,997	14,534,033	15,372,310	16,275,017	-	-	-	-	13,802,997	14,534,033	15,372,310	16,275,017
03.030 Purchased Services	4,199,206	4,526,036	4,166,505	4,570,708	4,626,302	4,705,698	4,786,279	40,689	-	-	-	4,611,397	4,626,302	4,705,698	4,786,279
03.040 Supplies and Materials	916,894	1,265,797	853,147	1,065,117	1,092,581	1,099,214	1,106,295	9,350	-	-	-	1,074,467	1,092,581	1,099,214	1,106,295
03.050 Capital Outlay	220,200	357,570	285,522	345,500	209,983	214,183	218,468	1,100	-	-	-	346,600	209,983	214,183	218,468
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.300 Other Objects	531,009	508,612	480,448	503,500	508,536	513,620	518,468	-	-	-	-	503,500	508,536	513,620	518,468
04.500 Total Expenditures	**37,338,020**	**39,637,616**	**39,826,345**	**39,037,503**	**39,680,487**	**40,922,871**	**42,244,626**	**51,139**	**-**	**-**	**-**	**39,088,642**	**39,680,487**	**40,922,871**	**42,244,626**
Other Financing Uses															
05.010 Operating Transfers-Out	35,000	58,535	16,930	34,365	34,365	34,365	34,365	-	-	-	-	34,365	34,365	34,365	34,365
05.020 Advances-Out	355,000	865,000	-	-	-	-	-	-	-	-	-	-	-	-	-
05.030 All Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05.040 Total Other Financing Uses	390,000	923,535	16,930	34,365	34,365	34,365	34,365	-	-	-	-	34,365	34,365	34,365	34,365
05.050 Total Expenditures and Other Financing Uses	37,728,020	40,561,151	39,843,275	39,071,868	39,714,852	40,957,236	42,278,991	51,139	-	-	-	39,123,007	39,714,852	40,957,236	42,278,991

Madison Local (Richland)

PRECAUTION WRITTEN PLAN

FY2027 Initial Required Submission

UPDATED FORECAST PRIOR TO PLAN

Forecast Line	Historical Actuals			FY2027 Initial Required Submission				Changes in Assumptions				Forecast With Updated Assumptions			
	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	(155,597)	(1,493,949)	689,141	(338,839)	(1,628,485)	(4,566,749)	(6,135,929)	35,258	(635,096)	(630,368)	(641,665)	(303,581)	(2,263,581)	(5,197,117)	(6,777,594)
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	1,889,662	1,734,065	240,116	929,257	590,418	(1,038,067)	(5,604,816)					929,257	625,676	(1,637,905)	(6,835,022)
07.020 Cash Balance @ June 30	1,734,065	240,116	929,257	590,418	(1,038,067)	(5,604,816)	(11,740,745)					625,676	(1,637,905)	(6,835,022)	(13,612,616)
08.010 Estimated Encumbrances @ June 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reservation of Fund Balance															
09.080 Reservation of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.010 Fund Balance @ June 30 for Certification of Appropriations	1,734,065	240,116	929,257	590,418	(1,038,067)	(5,604,816)	(11,740,745)					625,676	(1,637,905)	(6,835,022)	(13,612,616)
Revenue from Replacement/Renewal Levies															
11.010 Income Tax - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	-	-	930,662	3,279,708	4,632,105	-	-	-	-	-	930,662	3,279,708	4,632,105
11.300 Cumulative Bal. of Replacement/Renewal Levies	-	-	-	-	930,662	4,210,370	8,842,475	-	-	-	-	-	930,662	4,210,370	8,842,475
12.010 Fund Balance @ June 30 for Certification of Contracts, Salaries, Other	1,734,065	240,116	929,257	590,418	(107,405)	(1,394,446)	(2,898,270)					625,676	(707,243)	(2,624,652)	(4,770,141)
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	1,734,065	240,116	929,257	590,418	(107,405)	(1,394,446)	(2,898,270)					625,676	(707,243)	(2,624,652)	(4,770,141)

Impact of Changes in Assumptions:

Revenue Enhancements:	86,397	(635,096)	(630,368)	(641,665)
Renewals/New Levies/State Advances:	-	-	-	-
Expense Reductions:	(51,139)	-	-	-
Reserves and Encumbrances:	-	-	-	-
Net State Advancements Rev/Repaymt	-	-	-	-
Annual:	35,258	(635,096)	(630,368)	(641,665)
Cumulative:	35,258	(599,838)	(1,230,206)	(1,871,871)

Deficits Eliminated?

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

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

Check Totals: *35,258* *(635,096)* *(630,368)* *(641,665)*

Item	Description (unexpected change in funding, etc.)	Forecast Line	FY2027 Annual Adjustment	FY2028 Annual Adjustment	FY2029 Annual Adjustment	FY2030 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	**PUPP Reclassification from County Auditor; True-up from prior FF assumptions to current actuals**	01.020 Tangible Personal Property Tax	485,858			
2	**True-up from prior FF assumptions to current actuals (October #2 Foundation)**	01.035 Unrestricted State Grants-in-Aid	(646,253)	(646,253)	(646,253)	(646,253)
3	**True-up from prior FF assumptions to current actuals (October #2 Foundation)**	01.040 Restricted State Grants-in-Aid	2,215	2,215	2,215	2,215
4	**True-up from prior FF assumptions to current actuals**	01.010 General Property Tax (Real Estate)	112,977	(111,464)	(107,062)	(132,838)
5	**True-up from prior FF assumptions to current actuals**	01.050 State Reimbursement for Property Tax Credits	128,138	116,944	115,530	128,217
6	**True-up from prior FF assumptions to current actuals**	01.060 All Other Revenues	3,462	3,462	5,202	6,994
7	**Increase from prior FF assumptions to account for additional S.E. services**	03.030 Purchased Services	(40,689)			
8	**Increase from prior FF assumptions to account for variability in CTE Weighted Funds**	03.040 Supplies	(9,350)			
9	**Increase from prior FF assumptions to account for variability in CTE Weighted Funds**	03.050 Capital Outlay	(1,100)			
	Total Proposed Changes:		**35,258**	**(635,096)**	**(630,368)**	**(641,665)**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK				*Check Totals:*	*50,000*	*108,000*	*108,000*	*108,000*
FY2027 Initial Required Submission					**FY2027**	**FY2028**	**FY2029**	**FY2030**
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".**						
FY2028	1	**Indirect cost reimbursement from Adult Ed**	01.060 All Other Revenues		25,000	25,000	25,000	25,000
FY2028	2	**Indirect cost reimbursement from MECLC**	01.060 All Other Revenues		25,000	25,000	25,000	25,000
FY2028	3	**Pay to Participate for Clubs**	01.060 All Other Revenues			2,500	2,500	2,500
FY2028	4	**Increase Pay to Participate for Athletics**	01.060 All Other Revenues			12,500	12,500	12,500
FY2028	5	**Increase Technology usage fee**	01.060 All Other Revenues			24,000	24,000	24,000
FY2028	6	**New Paper Fee**	01.060 All Other Revenues			19,000	19,000	19,000
		Total Proposed Revenue Enhancements:			**50,000**	**108,000**	**108,000**	**108,000**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*0*	*0*	*0*	*801*	*5,781*	*5,781*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	***50,550***
				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.																
FY2028	1	**Certified 1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	2	**Certified 1: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	3	**Certified 1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	4	**Certified 2: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	5	**Certified 2: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	6	**Certified 2: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	7	**Certified 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	8	**Certified 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	9	**Certified 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	10	**Certified 4: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	11	**Certified 4: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	12	**Certified 4: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	13	**Certified 5: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	14	**Certified 5: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	15	**Certified 5: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	16	**Certified 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	17	**Certified 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	18	**Certified 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	19	**Certified 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	20	**Certified 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	21	**Certified 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	22	**Certified 8: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	23	**Certified 8: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	24	**Certified 8: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	25	**Certified 9: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	26	**Certified 9: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	27	**Certified 9: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	28	**Certified 10: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	29	**Certified 10: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	30	**Certified 10: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*0*	*0*	*0*	*801*	*5,781*	*5,781*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	***50,550***
				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.																
FY2028	**31**	**Certified 11: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**32**	**Certified 11: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**33**	**Certified 11: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**34**	**Admin A1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**35**	**Admin A1: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**36**	**Admin A1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**37**	**Admin A2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**38**	**Admin A2: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**39**	**Admin A2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2027	**40**	**Support Staff 1: Wages Resignation not replaced**	03.010 Personal Services - Employee Salaries & Wages				692	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	11,759
FY2027	**41**	**Support Staff 1: Benefits Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits				109	4,398	4,398	4,981	4,981	4,981	4,981	4,981	4,981	38,791
FY2027	**42**	**Support Staff 1: Cost of Seperation Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits				0	0	0	0	0	0	0	0	0	0
FY2028	**43**	**Support Staff 2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**44**	**Support Staff 2: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**45**	**Support Staff 2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**46**	**Support Staff 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**47**	**Support Staff 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**48**	**Support Staff 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**49**	**Support Staff 4: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**50**	**Support Staff 4: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**51**	**Support Staff 4: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**52**	**Support Staff 5: Wages Replacement of SS4 at half time**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**53**	**Support Staff 5: Benefits Retirement Replacement of SS4 at half time**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**54**	**Admin A3 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**55**	**Admin A3 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**56**	**Admin A4 additonal day salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**57**	**Admin A4 additonal days benefitsto offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**58**	**Admin A5 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**59**	**Admin A5 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**60**	**Admin A6 additonal days salary to offset RIF of Admin A1**	03.010 Personal Services - Employee Salaries & Wages													0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*0*	*0*	*0*	*801*	*5,781*	*5,781*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	***50,550***
				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.																
FY2028	**61**	**Admin A6 additonal days benefits to offset RIF of Admin A1**	03.020 Employees' Retirement and Insurance Benefits													0
																0
FY2028	**62**	**Certified 12: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**63**	**Certified 12: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**64**	**Certified 12: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**65**	**Certified 13: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**66**	**Certified 13: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**67**	**Certified 13: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**68**	**Certified 14: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**69**	**Certified 14: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**70**	**Certified 14: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**71**	**Certified 15: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**72**	**Certified 15: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**73**	**Certified 15: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**74**	**Certified 16: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**75**	**Certified 16: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**76**	**Certified 16: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**77**	**Certified 17: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**78**	**Certified 17: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**79**	**Certified 17: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**80**	**Certified 18: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**81**	**Certified 18: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**82**	**Certified 18: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**83**	**Support Staff 5: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**84**	**Support Staff 5: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**85**	**Support Staff 5: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**86**	**Support Staff 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**87**	**Support Staff 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**88**	**Support Staff 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**89**	**Support Staff 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages													0
FY2028	**90**	**Support Staff 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits													0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK																									
FY2027 Initial Required Submission				*Check Totals:*	*0*	*0*	*0*	*801*	*5,781*	*5,781*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	***50,550***
					FY2027													
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2027**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																		
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* 3 Lines Required For Each Position: wages, benefits, and separation costs.																		
* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																		
FY2028	91	**Support Staff 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits														0
																	0
																	0
		Total Proposed Expenditure Reductions:			**0**	**0**	**0**	**801**	**5,781**	**5,781**	**6,365**	**6,365**	**6,365**	**6,365**	**6,365**	**6,365**	**50,550**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*27,327*	*86,418*	*167,696*	*167,696*	*167,696*	*167,696*	*175,267*	*175,267*	*175,267*	*175,267*	*175,267*	*186,017*	***1,846,882***
				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.																
FY2028	**1**	**Certified 1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,733	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	36,391
FY2028	**2**	**Certified 1: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		441	882	882	882	882	882	882	882	882	882	882	9,260
FY2028	**3**	**Certified 1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**4**	**Certified 2: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	33,756
FY2028	**5**	**Certified 2: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	**6**	**Certified 2: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**7**	**Certified 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,669	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	35,043
FY2028	**8**	**Certified 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		425	850	850	850	850	850	850	850	850	850	850	8,920
FY2028	**9**	**Certified 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**10**	**Certified 4: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,669	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	35,039
FY2028	**11**	**Certified 4: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		425	2,380	2,380	2,380	2,380	2,609	2,609	2,609	2,609	2,609	2,609	25,597
FY2028	**12**	**Certified 4: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**13**	**Certified 5: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	33,756
FY2028	**14**	**Certified 5: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	**15**	**Certified 5: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**16**	**Certified 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,669	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	35,044
FY2028	**17**	**Certified 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		425	2,380	2,380	2,380	2,380	2,609	2,609	2,609	2,609	2,609	2,609	25,598
FY2028	**18**	**Certified 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**19**	**Certified 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,669	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	35,044
FY2028	**20**	**Certified 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		425	850	850	850	850	850	850	850	850	850	850	8,920
FY2028	**21**	**Certified 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**22**	**Certified 8: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		2,246	4,493	4,493	4,493	4,493	4,493	4,493	4,493	4,493	4,493	4,493	47,176
FY2028	**23**	**Certified 8: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		572	4,967	4,967	4,967	4,967	5,541	5,541	5,541	5,541	5,541	5,541	53,684
FY2028	**24**	**Certified 8: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**25**	**Certified 9: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	33,756
FY2028	**26**	**Certified 9: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	**27**	**Certified 9: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**28**	**Certified 10: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,096	6,192	6,192	6,192	6,192	6,192	6,192	6,192	6,192	6,192	6,192	65,016
FY2028	**29**	**Certified 10: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		788	5,400	5,400	5,400	5,400	5,973	5,973	5,973	5,973	5,973	5,973	58,225
FY2028	**30**	**Certified 10: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*27,327*	*86,418*	*167,696*	*167,696*	*167,696*	*167,696*	*175,267*	*175,267*	*175,267*	*175,267*	*175,267*	*186,017*	***1,846,882***
				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.																
FY2028	**31**	**Certified 11: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		2,535	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	53,235
FY2028	**32**	**Certified 11: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		645	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	6,371	18,631
FY2028	**33**	**Certified 11: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**34**	**Admin A1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	95,117
FY2028	**35**	**Admin A1: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits		2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	8,586	37,743
FY2028	**36**	**Admin A1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**37**	**Admin A2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	49,489
FY2028	**38**	**Admin A2: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits		5,340	5,340	5,340	5,340	5,340	5,914	5,914	5,914	5,914	5,914	5,914	62,187
FY2028	**39**	**Admin A2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**40**	**Support Staff 1: Wages Resignation not replaced**	03.010 Personal Services - Employee Salaries & Wages	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	16,601
FY2027	**41**	**Support Staff 1: Benefits Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits	4,981	4,981	4,981	4,981	4,981	4,981	5,695	5,695	5,695	5,695	5,695	5,695	64,059
FY2027	**42**	**Support Staff 1: Cost of Seperation Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**43**	**Support Staff 2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		911	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	19,131
FY2028	**44**	**Support Staff 2: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		144	5,050	5,050	5,050	5,050	5,765	5,765	5,765	5,765	5,765	5,765	54,934
FY2028	**45**	**Support Staff 2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**46**	**Support Staff 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		893	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	18,761
FY2028	**47**	**Support Staff 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		141	2,149	2,149	2,149	2,149	2,429	2,429	2,429	2,429	2,429	2,429	23,312
FY2028	**48**	**Support Staff 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**49**	**Support Staff 4: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages	4,949	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	59,355
FY2028	**50**	**Support Staff 4: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits	5,544	5,544	5,544	5,544	5,544	5,544	6,258	6,258	6,258	6,258	6,258	6,258	70,814
FY2028	**51**	**Support Staff 4: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits	0	(4,863)	0	0	0	0	0	0	0	0	0	0	(4,863)
FY2028	**52**	**Support Staff 5: Wages Replacement of SS4 at half time**	03.010 Personal Services - Employee Salaries & Wages	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(23,220)
FY2028	**53**	**Support Staff 5: Benefits Retirement Replacement of SS4 at half time**	03.020 Employees' Retirement and Insurance Benefits	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(3,669)
FY2028	**54**	**Admin A3 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(3,772)
FY2028	**55**	**Admin A3 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(1,272)
FY2028	**56**	**Admin A4 additonal day salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(4,367)
FY2028	**57**	**Admin A4 additonal days benefitsto offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(1,474)
FY2028	**58**	**Admin A5 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(3,859)
FY2028	**59**	**Admin A5 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(1,301)
FY2028	**60**	**Admin A6 additonal days salary to offset RIF of Admin A1**	03.010 Personal Services - Employee Salaries & Wages		(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(4,433)

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*27,327*	*86,418*	*167,696*	*167,696*	*167,696*	*167,696*	*175,267*	*175,267*	*175,267*	*175,267*	*175,267*	*186,017*	***1,846,882***
				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.																
FY2028	**61**	**Admin A6 additonal days benefits to offset RIF of Admin A1**	03.020 Employees' Retirement and Insurance Benefits		(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(1,495)
																0
FY2028	**62**	**Certified 12: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,925	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	40,435
FY2028	**63**	**Certified 12: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		490	2,510	2,510	2,510	2,510	2,740	2,740	2,740	2,740	2,740	2,740	26,970
FY2028	**64**	**Certified 12: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**65**	**Certified 13: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		2,214	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	46,499
FY2028	**66**	**Certified 13: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		564	4,951	4,951	4,951	4,951	5,524	5,524	5,524	5,524	5,524	5,524	53,512
FY2028	**67**	**Certified 13: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**68**	**Certified 14: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,861	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	39,087
FY2028	**69**	**Certified 14: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		474	2,478	2,478	2,478	2,478	2,707	2,707	2,707	2,707	2,707	2,707	26,627
FY2028	**70**	**Certified 14: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**71**	**Certified 15: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,669	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	35,043
FY2028	**72**	**Certified 15: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		425	2,380	2,380	2,380	2,380	2,609	2,609	2,609	2,609	2,609	2,609	25,598
FY2028	**73**	**Certified 15: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**74**	**Certified 16: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,733	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	36,391
FY2028	**75**	**Certified 16: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		441	4,706	4,706	4,706	4,706	5,279	5,279	5,279	5,279	5,279	5,279	50,939
FY2028	**76**	**Certified 16: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**77**	**Certified 17: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,990	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	41,782
FY2028	**78**	**Certified 17: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		506	4,836	4,836	4,836	4,836	5,410	5,410	5,410	5,410	5,410	5,410	52,311
FY2028	**79**	**Certified 17: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**80**	**Certified 18: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		2,118	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	44,478
FY2028	**81**	**Certified 18: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		539	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	11,322
FY2028	**82**	**Certified 18: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**83**	**Support Staff 5: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages		2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	24,089
FY2028	**84**	**Support Staff 5: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits		2,213	2,213	2,213	2,213	2,213	2,493	2,493	2,493	2,493	2,493	2,493	26,021
FY2028	**85**	**Support Staff 5: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits		(3,550)											(3,550)
FY2028	**86**	**Support Staff 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	24,765
FY2028	**87**	**Support Staff 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	326	326	326	326	326	326	326	326	326	326	326	326	3,913
FY2028	**88**	**Support Staff 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**89**	**Support Staff 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	22,447
FY2028	**90**	**Support Staff 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,189	2,189	2,189	2,189	2,189	2,469	2,469	2,469	2,469	2,469	2,469	25,762

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK				*Check Totals:*	*27,327*	*86,418*	*167,696*	*167,696*	*167,696*	*167,696*	*175,267*	*175,267*	*175,267*	*175,267*	*175,267*	*186,017*	***1,846,882***
FY2027 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.																	
FY2028	**91**	**Support Staff 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
																	0
																	0
Total Proposed Expenditure Reductions:					**27,327**	**86,418**	**167,696**	**167,696**	**167,696**	**167,696**	**175,267**	**175,267**	**175,267**	**175,267**	**175,267**	**186,017**	**1,846,882**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*175,254*	*177,045*	*178,482*	*178,482*	*178,482*	*178,482*	*187,189*	*187,189*	*187,186*	*187,186*	*187,186*	*197,936*	***2,200,098***
				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.																
FY2028	1	**Certified 1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,936
FY2028	2	**Certified 1: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	882	898	914	914	914	914	914	914	914	914	914	914	10,925
FY2028	3	**Certified 1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	4	**Certified 2: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	5	**Certified 2: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	6	**Certified 2: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	7	**Certified 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,337	3,402	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,398
FY2028	8	**Certified 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	850	866	882	882	882	882	882	882	882	882	882	882	10,538
FY2028	9	**Certified 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	10	**Certified 4: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,337	3,402	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,399
FY2028	11	**Certified 4: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,609	2,626	2,642	2,642	2,642	2,642	2,906	2,906	2,906	2,906	2,906	2,906	33,237
FY2028	12	**Certified 4: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	13	**Certified 5: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	14	**Certified 5: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	15	**Certified 5: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	16	**Certified 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,337	3,402	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,399
FY2028	17	**Certified 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,609	2,626	2,642	2,642	2,642	2,642	2,906	2,906	2,906	2,906	2,906	2,906	33,237
FY2028	18	**Certified 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	19	**Certified 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,337	3,402	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,399
FY2028	20	**Certified 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	850	866	882	882	882	882	882	882	882	882	882	882	10,538
FY2028	21	**Certified 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	22	**Certified 8: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,493	4,557	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	55,260
FY2028	23	**Certified 8: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	5,541	5,557	5,573	5,573	5,573	5,573	6,233	6,233	6,233	6,233	6,233	6,233	70,787
FY2028	24	**Certified 8: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	25	**Certified 9: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	26	**Certified 9: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	27	**Certified 9: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	28	**Certified 10: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	6,192	6,327	6,462	6,462	6,462	6,462	6,462	6,462	6,462	6,462	6,462	6,462	77,139
FY2028	29	**Certified 10: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	5,973	6,007	6,042	6,042	6,042	6,042	6,701	6,701	6,701	6,701	6,701	6,701	76,356
FY2028	30	**Certified 10: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*175,254*	*177,045*	*178,482*	*178,482*	*178,482*	*178,482*	*187,189*	*187,189*	*187,186*	*187,186*	*187,186*	*197,936*	***2,200,098***
				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.																
FY2028	**31**	**Certified 11: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	5,070	5,150	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	62,530
FY2028	**32**	**Certified 11: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	1,291	1,311	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	6,412	20,997
FY2028	**33**	**Certified 11: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**34**	**Admin A1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	103,764
FY2028	**35**	**Admin A1: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	8,586	40,659
FY2028	**36**	**Admin A1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**37**	**Admin A2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	53,988
FY2028	**38**	**Admin A2: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits	5,914	5,914	5,914	5,914	5,914	5,914	6,574	6,574	6,574	6,574	6,574	6,574	74,925
FY2028	**39**	**Admin A2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**40**	**Support Staff 1: Wages Resignation not replaced**	03.010 Personal Services - Employee Salaries & Wages	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	16,601
FY2027	**41**	**Support Staff 1: Benefits Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits	5,695	5,695	5,695	5,695	5,695	5,695	6,517	6,517	6,517	6,517	6,517	6,517	73,275
FY2027	**42**	**Support Staff 1: Cost of Seperation Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**43**	**Support Staff 2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	1,787	1,804	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	21,801
FY2028	**44**	**Support Staff 2: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	5,759	5,762	5,765	5,765	5,765	5,765	6,586	6,586	6,586	6,586	6,586	6,586	74,096
FY2028	**45**	**Support Staff 2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**46**	**Support Staff 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	1,787	1,804	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	21,805
FY2028	**47**	**Support Staff 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,429	2,432	2,435	2,435	2,435	2,435	2,757	2,757	2,757	2,757	2,757	2,757	31,139
FY2028	**48**	**Support Staff 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**49**	**Support Staff 4: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	59,352
FY2028	**50**	**Support Staff 4: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits	6,258	6,258	6,258	6,258	6,258	6,258	7,080	7,080	7,080	7,080	7,080	7,080	80,029
FY2028	**51**	**Support Staff 4: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**52**	**Support Staff 5: Wages Replacement of SS4 at half time**	03.010 Personal Services - Employee Salaries & Wages	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(23,220)
FY2028	**53**	**Support Staff 5: Benefits Retirement Replacement of SS4 at half time**	03.020 Employees' Retirement and Insurance Benefits	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(3,669)
FY2028	**54**	**Admin A3 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(4,114)
FY2028	**55**	**Admin A3 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(1,387)
FY2028	**56**	**Admin A4 additonal day salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(4,764)
FY2028	**57**	**Admin A4 additonal days benefitsto offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(1,608)
FY2028	**58**	**Admin A5 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(4,210)
FY2028	**59**	**Admin A5 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(1,420)
FY2028	**60**	**Admin A6 additonal days salary to offset RIF of Admin A1**	03.010 Personal Services - Employee Salaries & Wages	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(4,836)

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*175,254*	*177,045*	*178,482*	*178,482*	*178,482*	*178,482*	*187,189*	*187,189*	*187,186*	*187,186*	*187,186*	*197,936*	***2,200,098***
				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.																
FY2028	**61**	**Admin A6 additonal days benefits to offset RIF of Admin A1**	03.020 Employees' Retirement and Insurance Benefits	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(1,631)
																0
FY2028	**62**	**Certified 12: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,851	3,915	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	47,559
FY2028	**63**	**Certified 12: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,740	2,756	2,773	2,773	2,773	2,773	3,036	3,036	3,036	3,036	3,036	3,036	34,805
FY2028	**64**	**Certified 12: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**65**	**Certified 13: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,429	4,525	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	55,164
FY2028	**66**	**Certified 13: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	5,524	5,549	5,573	5,573	5,573	5,573	6,233	6,233	6,233	6,233	6,233	6,233	70,763
FY2028	**67**	**Certified 13: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**68**	**Certified 14: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,723	3,786	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	46,018
FY2028	**69**	**Certified 14: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,707	2,723	2,740	2,740	2,740	2,740	3,004	3,004	3,004	3,004	3,004	3,004	34,413
FY2028	**70**	**Certified 14: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**71**	**Certified 15: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,337	3,402	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,397
FY2028	**72**	**Certified 15: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,609	2,625	2,642	2,642	2,642	2,642	2,906	2,906	2,906	2,906	2,906	2,906	33,236
FY2028	**73**	**Certified 15: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**74**	**Certified 16: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,937
FY2028	**75**	**Certified 16: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	5,279	5,295	5,312	5,312	5,312	5,312	5,971	5,971	5,971	5,971	5,971	5,971	67,650
FY2028	**76**	**Certified 16: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**77**	**Certified 17: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,979	4,044	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	49,103
FY2028	**78**	**Certified 17: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	5,410	5,426	5,443	5,443	5,443	5,443	6,102	6,102	6,102	6,102	6,102	6,102	69,220
FY2028	**79**	**Certified 17: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**80**	**Certified 18: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,236	4,332	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	52,848
FY2028	**81**	**Certified 18: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	1,078	1,103	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	13,452
FY2028	**82**	**Certified 18: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**83**	**Support Staff 5: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	26,280
FY2028	**84**	**Support Staff 5: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits	2,493	2,493	2,493	2,493	2,493	2,493	2,815	2,815	2,815	2,815	2,815	2,815	31,846
FY2028	**85**	**Support Staff 5: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**86**	**Support Staff 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	25,042
FY2028	**87**	**Support Staff 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	330	330	330	330	330	330	330	330	330	330	330	330	3,957
FY2028	**88**	**Support Staff 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**89**	**Support Staff 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	2,041	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	27,836
FY2028	**90**	**Support Staff 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,469	2,517	2,517	2,517	2,517	2,517	2,839	2,839	2,839	2,839	2,839	2,839	32,092

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK				*Check Totals:*	*175,254*	*177,045*	*178,482*	*178,482*	*178,482*	*178,482*	*187,189*	*187,189*	*187,186*	*187,186*	*187,186*	*197,936*	***2,200,098***
FY2027 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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* 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.																	
FY2028	**91**	**Support Staff 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
																	0
																	0
Total Proposed Expenditure Reductions:					**175,254**	**177,045**	**178,482**	**178,482**	**178,482**	**178,482**	**187,189**	**187,189**	**187,186**	**187,186**	**187,186**	**197,936**	**2,200,098**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*186,306*	*188,646*	*190,066*	*190,066*	*190,066*	*190,066*	*200,079*	*200,079*	*200,076*	*200,076*	*200,076*	*210,826*	***2,346,430***
				FY2030												
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 FY2030**
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.																
FY2028	1	**Certified 1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,594	3,658	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	44,472
FY2028	2	**Certified 1: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	914	931	947	947	947	947	947	947	947	947	947	947	11,316
FY2028	3	**Certified 1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	4	**Certified 2: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	5	**Certified 2: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	6	**Certified 2: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	7	**Certified 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,938
FY2028	8	**Certified 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	882	899	915	915	915	915	915	915	915	915	915	915	10,930
FY2028	9	**Certified 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	10	**Certified 4: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,936
FY2028	11	**Certified 4: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,024	2,922	2,938	2,938	2,938	2,938	3,242	3,242	3,242	3,242	3,242	3,242	36,151
FY2028	12	**Certified 4: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	13	**Certified 5: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	14	**Certified 5: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	15	**Certified 5: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	16	**Certified 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,936
FY2028	17	**Certified 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,906	2,922	2,938	2,938	2,938	2,938	3,242	3,242	3,242	3,242	3,242	3,242	37,033
FY2028	18	**Certified 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	19	**Certified 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,936
FY2028	20	**Certified 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	882	899	915	915	915	915	915	915	915	915	915	915	10,929
FY2028	21	**Certified 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	22	**Certified 8: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,621	4,686	4,749	4,749	4,749	4,749	4,749	4,749	4,749	4,749	4,749	4,749	56,797
FY2028	23	**Certified 8: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	6,233	6,249	6,265	6,265	6,265	6,265	7,024	7,024	7,024	7,024	7,024	7,024	79,686
FY2028	24	**Certified 8: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	25	**Certified 9: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	26	**Certified 9: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	27	**Certified 9: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	28	**Certified 10: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	6,462	6,552	6,643	6,643	6,643	6,643	6,643	6,643	6,643	6,643	6,643	6,643	79,444
FY2028	29	**Certified 10: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	6,701	6,724	6,747	6,747	6,747	6,747	7,506	7,506	7,506	7,506	7,506	7,506	85,451
FY2028	30	**Certified 10: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

				Check Totals:	*186,306*	*188,646*	*190,066*	*190,066*	*190,066*	*190,066*	*200,079*	*200,079*	*200,076*	*200,076*	*200,076*	*210,826*	***2,346,430***
					FY2030												
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 FY2030**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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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.																	
FY2028	**31**	**Certified 11: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		5,231	5,343	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	65,124
FY2028	**32**	**Certified 11: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		1,332	1,360	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	6,469	21,657
FY2028	**33**	**Certified 11: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**34**	**Admin A1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	103,764
FY2028	**35**	**Admin A1: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits		2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	8,586	40,659
FY2028	**36**	**Admin A1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**37**	**Admin A2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	53,988
FY2028	**38**	**Admin A2: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits		6,574	6,574	6,574	6,574	6,574	6,574	7,332	7,332	7,332	7,332	7,332	7,332	83,434
FY2028	**39**	**Admin A2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**40**	**Support Staff 1: Wages Resignation not replaced**	03.010 Personal Services - Employee Salaries & Wages		1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	16,601
FY2027	**41**	**Support Staff 1: Benefits Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits		6,517	6,517	6,517	6,517	6,517	6,517	7,462	7,462	7,462	7,462	7,462	7,462	83,872
FY2027	**42**	**Support Staff 1: Cost of Seperation Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**43**	**Support Staff 2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,821	1,839	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	22,220
FY2028	**44**	**Support Staff 2: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		6,586	6,589	6,592	6,592	6,592	6,592	7,536	7,536	7,536	7,536	7,536	7,536	84,760
FY2028	**45**	**Support Staff 2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**46**	**Support Staff 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,821	1,839	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	22,220
FY2028	**47**	**Support Staff 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,757	2,759	2,762	2,762	2,762	2,762	3,132	3,132	3,132	3,132	3,132	3,132	35,359
FY2028	**48**	**Support Staff 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**49**	**Support Staff 4: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages		4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	59,352
FY2028	**50**	**Support Staff 4: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits		7,080	7,080	7,080	7,080	7,080	7,080	8,025	8,025	8,025	8,025	8,025	8,025	90,627
FY2028	**51**	**Support Staff 4: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**52**	**Support Staff 5: Wages Replacement of SS4 at half time**	03.010 Personal Services - Employee Salaries & Wages		(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(23,220)
FY2028	**53**	**Support Staff 5: Benefits Retirement Replacement of SS4 at half time**	03.020 Employees' Retirement and Insurance Benefits		(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(3,669)
FY2028	**54**	**Admin A3 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(4,114)
FY2028	**55**	**Admin A3 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(1,387)
FY2028	**56**	**Admin A4 additonal day salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(4,764)
FY2028	**57**	**Admin A4 additonal days benefitsto offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(1,608)
FY2028	**58**	**Admin A5 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(4,210)
FY2028	**59**	**Admin A5 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(1,420)
FY2028	**60**	**Admin A6 additonal days salary to offset RIF of Admin A1**	03.010 Personal Services - Employee Salaries & Wages		(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(4,836)

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*186,306*	*188,646*	*190,066*	*190,066*	*190,066*	*190,066*	*200,079*	*200,079*	*200,076*	*200,076*	*200,076*	*210,826*	***2,346,430***
				FY2030												
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 FY2030**
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.																
FY2028	**61**	**Admin A6 additonal days benefits to offset RIF of Admin A1**	03.020 Employees' Retirement and Insurance Benefits	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(1,631)
																0
FY2028	**62**	**Certified 12: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,979	4,043	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	49,099
FY2028	**63**	**Certified 12: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	3,036	3,053	3,069	3,069	3,069	3,069	3,373	3,373	3,373	3,373	3,373	3,373	38,602
FY2028	**64**	**Certified 12: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**65**	**Certified 13: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,621	4,717	4,814	4,814	4,814	4,814	4,814	4,814	4,814	4,814	4,814	4,814	57,475
FY2028	**66**	**Certified 13: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	6,233	6,257	6,282	6,282	6,282	6,282	7,040	7,040	7,040	7,040	7,040	7,040	79,859
FY2028	**67**	**Certified 13: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**68**	**Certified 14: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,851	3,915	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	47,558
FY2028	**69**	**Certified 14: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	3,004	3,020	3,036	3,036	3,036	3,036	3,340	3,340	3,340	3,340	3,340	3,340	38,209
FY2028	**70**	**Certified 14: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**71**	**Certified 15: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,938
FY2028	**72**	**Certified 15: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,906	2,922	2,938	2,938	2,938	2,938	3,242	3,242	3,242	3,242	3,242	3,242	37,033
FY2028	**73**	**Certified 15: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**74**	**Certified 16: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,594	3,658	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	44,477
FY2028	**75**	**Certified 16: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	5,971	5,988	6,004	6,004	6,004	6,004	6,763	6,763	6,763	6,763	6,763	6,763	76,550
FY2028	**76**	**Certified 16: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**77**	**Certified 17: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,108	4,172	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	50,640
FY2028	**78**	**Certified 17: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	6,102	6,118	6,135	6,135	6,135	6,135	6,893	6,893	6,893	6,893	6,893	6,893	78,119
FY2028	**79**	**Certified 17: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**80**	**Certified 18: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,428	4,525	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	55,173
FY2028	**81**	**Certified 18: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	1,127	1,152	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	14,044
FY2028	**82**	**Certified 18: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**83**	**Support Staff 5: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	26,280
FY2028	**84**	**Support Staff 5: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits	2,815	2,815	2,815	2,815	2,815	2,815	3,185	3,185	3,185	3,185	3,185	3,185	36,000
FY2028	**85**	**Support Staff 5: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	**86**	**Support Staff 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	25,042
FY2028	**87**	**Support Staff 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	330	330	330	330	330	330	330	330	330	330	330	330	3,957
FY2028	**88**	**Support Staff 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**89**	**Support Staff 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	2,345	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	28,466
FY2028	**90**	**Support Staff 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,839	2,844	2,844	2,844	2,844	2,844	3,214	3,214	3,214	3,214	3,214	3,214	36,346

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK				*Check Totals:*	*186,306*	*188,646*	*190,066*	*190,066*	*190,066*	*190,066*	*200,079*	*200,079*	*200,076*	*200,076*	*200,076*	*210,826*	***2,346,430***
FY2027 Initial Required Submission					**FY2030**												
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 FY2030**
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.																	
FY2028	**91**	**Support Staff 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
																	0
																	0
Total Proposed Expenditure Reductions:					**186,306**	**188,646**	**190,066**	**190,066**	**190,066**	**190,066**	**200,079**	**200,079**	**200,076**	**200,076**	**200,076**	**210,826**	**2,346,430**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 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	
	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030	FY2029	FY2030	FY2029	FY2030
01.010 General Property Tax (Real Estate)	12,883,947	12,070,899	10,727,168	10,275,067	0	0	0	0	12,883,947	12,070,899	10,727,168	10,275,067	0	0	10,727,168	10,275,067
01.020 Tangible Personal Property Tax	3,430,724	2,867,678	2,690,207	2,655,859	0	0	0	0	3,430,724	2,867,678	2,690,207	2,655,859	0	0	2,690,207	2,655,859
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	16,892,994	16,896,431	16,899,943	16,903,529	0	0	0	0	16,892,994	16,896,431	16,899,943	16,903,529	0	0	16,899,943	16,903,529
01.040 Restricted State Grants-in-Aid	2,021,187	2,021,187	2,021,187	2,021,187	0	0	0	0	2,021,187	2,021,187	2,021,187	2,021,187	0	0	2,021,187	2,021,187
01.050 State Reimbursement for Property Tax Credits	1,860,351	1,838,610	1,635,955	1,829,630	0	0	0	0	1,860,351	1,838,610	1,635,955	1,829,630	0	0	1,635,955	1,829,630
01.060 All Other Revenues	1,644,004	1,670,247	1,699,440	1,729,906	50,000	108,000	108,000	108,000	1,694,004	1,778,247	1,807,440	1,837,906	0	0	1,807,440	1,837,906
01.070 Total Revenues	**38,733,207**	**37,365,052**	**35,673,900**	**35,415,178**	**50,000**	**108,000**	**108,000**	**108,000**	**38,783,207**	**37,473,052**	**35,781,900**	**35,523,178**	**0**	**0**	**35,781,900**	**35,523,178**
Other Financing Sources																
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.020 State Emergency Loans and Advancements (Approved)																
02.040 Operating Transfers-In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.050 Advances-In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.060 All Other Financing Sources	86,219	86,219	86,219	86,219	0	0	0	0	86,219	86,219	86,219	86,219	0	0	86,219	86,219
02.070 Total Other Financing Sources	**86,219**	**86,219**	**86,219**	**86,219**	**0**	**0**	**0**	**0**	**86,219**	**86,219**	**86,219**	**86,219**	**0**	**0**	**86,219**	**86,219**
02.080 Total Revenues and Other Financing Sources	**38,819,426**	**37,451,271**	**35,760,119**	**35,501,397**	**50,000**	**108,000**	**108,000**	**108,000**	**38,869,426**	**37,559,271**	**35,868,119**	**35,609,397**	**0**	**0**	**35,868,119**	**35,609,397**
Expenditures																
03.010 Personal Services	18,749,681	18,709,052	19,017,846	19,340,099	(11,759)	(1,017,073)	(1,155,067)	(1,182,987)	18,737,922	17,691,979	17,862,779	18,157,112	0	0	17,862,779	18,157,112
03.020 Employees' Retirement/Insurance Benefits	13,802,997	14,534,033	15,372,310	16,275,017	(38,791)	(829,809)	(1,045,031)	(1,163,442)	13,764,206	13,704,224	14,327,279	15,111,575	0	0	14,327,279	15,111,575
03.030 Purchased Services	4,611,397	4,626,302	4,705,698	4,786,279	0	0	0	0	4,611,397	4,626,302	4,705,698	4,786,279	0	0	4,705,698	4,786,279
03.040 Supplies and Materials	1,074,467	1,092,581	1,099,214	1,106,295	0	0	0	0	1,074,467	1,092,581	1,099,214	1,106,295	0	0	1,099,214	1,106,295
03.050 Capital Outlay	346,600	209,983	214,183	218,468	0	0	0	0	346,600	209,983	214,183	218,468	0	0	214,183	218,468
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	503,500	508,536	513,620	518,468	0	0	0	0	503,500	508,536	513,620	518,468	0	0	513,620	518,468
04.500 Total Expenditures	**39,088,642**	**39,680,487**	**40,922,871**	**42,244,626**	**(50,550)**	**(1,846,882)**	**(2,200,098)**	**(2,346,430)**	**39,038,092**	**37,833,605**	**38,722,773**	**39,898,196**	**0**	**0**	**38,722,773**	**39,898,196**
Other Financing Uses																
05.010 Operating Transfers-Out	34,365	34,365	34,365	34,365	0	0	0	0	34,365	34,365	34,365	34,365	0	0	34,365	34,365
05.020 Advances-Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05.040 Total Other Financing Uses	34,365	34,365	34,365	34,365	0	0	0	0	34,365	34,365	34,365	34,365	0	0	34,365	34,365
05.050 Total Expenditures and Other Financing Uses	**39,123,007**	**39,714,852**	**40,957,236**	**42,278,991**	**(50,550)**	**(1,846,882)**	**(2,200,098)**	**(2,346,430)**	**39,072,457**	**37,867,970**	**38,757,138**	**39,932,561**	**0**	**0**	**38,757,138**	**39,932,561**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 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	
	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030	FY2029	FY2030	FY2029	FY2030
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	(303,581)	(2,263,581)	(5,197,117)	(6,777,594)	100,550	1,954,882	2,308,098	2,454,430	(203,031)	(308,699)	(2,889,019)	(4,323,164)	0	0	(2,889,019)	(4,323,164)
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	929,257	625,676	(1,637,905)	(6,835,022)					929,257	726,226	417,527	(2,471,491)			417,527	(2,471,491)
07.020 Cash Balance @ June 30	625,676	(1,637,905)	(6,835,022)	(13,612,616)					726,226	417,527	(2,471,491)	(6,794,656)			(2,471,491)	(6,794,656)
08.010 Estimated Encumbrances @ June 30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	625,676	(1,637,905)	(6,835,022)	(13,612,616)					726,226	417,527	(2,471,491)	(6,794,656)			(2,471,491)	(6,794,656)
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	930,662	3,279,708	4,632,105	0	0	0	0	0	930,662	3,279,708	4,632,105	0	0	3,279,708	4,632,105
11.300 Cumulative Balance of Replacement/Renewal Levies	0	930,662	4,210,370	8,842,475	0	0	0	0	0	930,662	4,210,370	8,842,475	0	0	4,210,370	8,842,475
12.010 Fund Balance @ June 30 for Certification of Contracts, Salaries, Other	625,676	(707,243)	(2,624,652)	(4,770,141)					726,226	1,348,189	1,738,879	2,047,819			1,738,879	2,047,819
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	625,676	(707,243)	(2,624,652)	(4,770,141)					726,226	1,348,189	1,738,879	2,047,819			1,738,879	2,047,819

Impact of Changes:

Revenue Enhancements:	50,000	108,000	108,000	108,000	**Deficits Eliminated?**				0	0	**Deficits Eliminated?**	
Renewals/New Levies/State Advances:	0	0	0	0	YES	YES	YES	YES	0	0	YES	YES
Expense Reductions:	50,550	1,846,882	2,200,098	2,346,430	(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 Elim**	
Net State Advancements Rev/Repaymt	-	-	-	-	(Line 6.010)		(Line 6.010+Renewals)		-	-	(Line 6.010+Renewals)	
Annual:	100,550	1,954,882	2,308,098	2,454,430	(203,031)	(308,699)	390,689	308,941	0	0	390,689	308,941
Cumulative:	100,550	2,055,432	4,363,531	6,817,960	NO	NO	YES	YES	0	0	YES	YES

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:**	**Madison Local (Richland)**
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:**	**FY2027 Initial Required Submission**
	DUE DATES	
4	**How many collective bargaining (CB) organizations are in the district?**	
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.**	
6	**If the district's forecast submission reports a current fiscal year deficit , enter the plan due date here:** **Otherwise enter Not Applicable.**	Not Applicable
7	**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"**	11/30/2026
8	**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".**	11/30/2026
9	**If any agreements contain notification deadlines which occur prior to the plan due dates specified above, please contact your fiscal consultant.**	
10	**Does the district have a BOE and DEW approved written plan or financial recovery plan currently in place?**	
	FISCAL CONSULTANT ONLY (DISTRICT SHOULD NOT ANSWER BEYOND #10)	
11	**Do the plan due dates conflict with the district's notification deadlines?**	No
12	**Does the workbook need to display a 4th projection year?**	No

REVISION DATE: 07/2026

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission Projection Analysis	Historical Actuals				Flagged Financial Forecast with Current Fiscal Year Budget and Required Projections			
Forecast Line and Description	**FY2024**	**FY2025**	**FY2026**	**Historical Average**	**FY2027**	**FY2028**	**FY2029**	**FY2030**
01.010 General Property Tax (Real Estate)	11,897,123	12,950,445	13,245,943	5.6%	12,770,970	12,182,363	10,834,230	10,407,905
01.020 Tangible Personal Property Tax	2,236,871	2,526,788	2,797,769	11.8%	2,944,866	2,867,678	2,690,207	2,655,859
01.030 Income Tax	0	0	0	0.0%	0	0	0	0
01.035 Unrestricted State Grants-in-Aid	17,281,461	17,554,923	17,817,415	1.5%	17,539,247	17,542,684	17,546,196	17,549,782
01.040 Restricted State Grants-in-Aid	2,395,391	2,191,183	2,140,708	-5.4%	2,018,972	2,018,972	2,018,972	2,018,972
01.045 Restricted Federal Grants-in-Aid - SFSF	0	0	0	0.0%	0	0	0	0
01.050 State Reimbursement for Property Tax Credits	1,667,625	1,532,062	1,414,348	-7.9%	1,732,213	1,721,666	1,520,425	1,701,413
01.060 All Other Revenues	1,841,003	2,167,176	1,809,223	0.6%	1,640,542	1,666,785	1,694,238	1,722,912
01.070 Total Revenues	**37,319,474**	**38,922,577**	**39,225,406**		**38,646,810**	**38,000,148**	**36,304,268**	**36,056,843**
Other Financing Sources								
02.010 Proceeds from Sale of Notes				0.0%				
02.020 Approved State Emergency Loans & Advncmnts	0	0	0	0.0%		0	0	0
02.040 Operating Transfers-In			1,224	0.0%				
02.050 Advances-In	21,000	0	1,220,000	0.0%				
02.060 All Other Financing Sources	231,949	144,625	85,786	-39.2%	86,219	86,219	86,219	86,219
02.070 Total Other Financing Sources	252,949	144,625	1,307,010		86,219	86,219	86,219	86,219
02.080 Total Revenues and Other Financing Sources	**37,572,423**	**39,067,202**	**40,532,416**		**38,733,029**	**38,086,367**	**36,390,487**	**36,143,062**
Expenditures								
03.010 Personal Services	18,792,538	19,372,204	19,904,599	2.9%	18,749,681	18,709,052	19,017,846	19,340,099
03.020 Employees' Retirement/Insurance Benefits	12,678,173	13,607,397	14,136,124	5.6%	13,802,997	14,534,033	15,372,310	16,275,017
03.030 Purchased Services	4,199,206	4,526,036	4,166,505	-0.1%	4,570,708	4,626,302	4,705,698	4,786,279
03.040 Supplies and Materials	916,894	1,265,797	853,147	2.7%	1,065,117	1,092,581	1,099,214	1,106,295
03.050 Capital Outlay	220,200	357,570	285,522	21.1%	345,500	209,983	214,183	218,468
03.060 Intergovernmental	0	0	0	0.0%	0	0	0	0
Debt Service:								
04.010 Principal-All (Historical Only)				0.0%				
04.020 Principal-Notes				0.0%				
04.030 Principal-State Loans				0.0%				
04.040 Principal-State Advancements	0	0	0	0.0%		0	0	0
04.050 Principal-HB 264 Loans				0.0%				
04.055 Principal-Other				0.0%				
04.060 Interest and Fiscal Charges				0.0%				
04.300 Other Objects	531,009	508,612	480,448	-4.9%	503,500	508,536	513,620	518,468
04.500 Total Expenditures	**37,338,020**	**39,637,616**	**39,826,345**		**39,037,503**	**39,680,487**	**40,922,871**	**42,244,626**
Other Financing Uses								
05.010 Operating Transfers-Out	35,000	58,535	16,930	-1.9%	34,365	34,365	34,365	34,365
05.020 Advances-Out	355,000	865,000	0	21.8%	0	0	0	0
05.030 All Other Financing Uses				0.0%				
05.040 Total Other Financing Uses	390,000	923,535	16,930		34,365	34,365	34,365	34,365
05.050 Total Expenditures and Other Financing Uses	**37,728,020**	**40,561,151**	**39,843,275**		**39,071,868**	**39,714,852**	**40,957,236**	**42,278,991**
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(155,597)**	**(1,493,949)**	**689,141**		**(338,839)**	**(1,628,485)**	**(4,566,749)**	**(6,135,929)**
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	1,889,662	1,734,065	240,116		929,257	590,418	(1,038,067)	(5,604,816)
07.020 Cash Balance @ June 30	**1,734,065**	**240,116**	**929,257**		**590,418**	**(1,038,067)**	**(5,604,816)**	**(11,740,745)**
08.010 Estimated Encumbrances @ June 30				0.0%				
Reservation of Fund Balance								
09.080 Reservation of Fund Balance	-	-	-		-	-	-	-
10.010 Fund Balance June 30 for Certification of Appropriations	**1,734,065**	**240,116**	**929,257**		**590,418**	**(1,038,067)**	**(5,604,816)**	**(11,740,745)**
Revenue from Replacement/Renewal Levies								
11.010 Income Tax - Renewal				0.0%				
11.020 Property Tax - Renewal or Replacement				0.0%		930,662	3,279,708	4,632,105

11.300 Cumulative Balance of Replacement/Renewal Levies	-	-	-		-	930,662	4,210,370	8,842,475
12.010 Fund Balance@ June 30 for Certification of Contracts, Salaries, Other Revenue from New Levies	**1,734,065**	**240,116**	**929,257**		**590,418**	**(107,405)**	**(1,394,446)**	**(2,898,270)**
13.010 Income Tax - New				0.0%				
13.020 Property Tax - New				0.0%				
13.030 Cumulative Balance of New Levies	-	-	-		-	-	-	-
15.010 Unreserved Fund Balance @ June 30	**1,734,065**	**240,116**	**929,257**		**590,418**	**(107,405)**	**(1,394,446)**	**(2,898,270)**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

Check Totals: 0 0 0 0

Implement Year	Item	**Description** (unexpected change in funding, etc.)	Forecast Line	FY2027 Actual Savings	FY2028 Actual Savings	FY2029 Actual Savings	FY2030 Actual Savings	IMPLEMENTED? (Yes/No)	COMMENTS
PRIOR PLAN ITEMS FROM PREVIOUS FISCAL YEAR ALREADY REFLECTED IN THE CURRENT FORECAST SUBMISSION:									
* Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts.									
* Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.									

Total Proposed Changes:	0	0	0	0

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PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 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 +/- $100,000 an explanation is required.				
Forecast Line and Description	**FY2024**	**FY2025**	**FY2026**	**Historical Average**	**FY2027**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**OK ?**
01.010 General Property Tax (Real Estate)	11,897,123	12,950,445	13,245,943	5.6%	12,770,970	(474,973)	-3.6%	HB 187. The increase in the owner occupied credit from 2.5% to 5.7% has shifted money from line 1.010 to line	###
01.020 Tangible Personal Property Tax	2,236,871	2,526,788	2,797,769	11.8%	2,944,866	147,097	5.3%	Triannial update in CY26 is in this increase and Ohio Edison was delinquent on the March 2026 payment.	###
01.030 Income Tax	-	-	-	0.0%	-	-	0.0%		###
01.035 Unrestricted State Grants-in-Aid	17,281,461	17,554,923	17,817,415	1.5%	17,539,247	(278,168)	-1.6%	HB 187 funding formula cap reduced the district's state share percentage from 57.64% to 52.96% along with	###
01.040 Restricted State Grants-in-Aid	2,395,391	2,191,183	2,140,708	-5.4%	2,018,972	(121,736)	-5.7%	HB 187 funding formula cap reduced the district's state share percentage from 57.64% to 52.96% along with	###
01.045 Restricted Federal Grants-in-Aid - SFSF									
01.050 State Reimbursement for Property Tax Credits	1,667,625	1,532,062	1,414,348	-7.9%	1,732,213	317,865	22.5%	The increase in the owner occupied credit has shifted money from line 1.010 to line 1.050, The increase here	###
01.060 All Other Revenues	1,841,003	2,167,176	1,809,223	0.6%	1,640,542	(168,681)	-9.3%	An abatement payment from Gorman Rupp ended in FY26	###
01.070 Total Revenues	**37,319,474**	**38,922,577**	**39,225,406**		**38,646,810**				
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	-	-	1,224	0.0%	-	(1,224)	-100.0%		###
02.050 Advances-In	21,000	-	1,220,000	0.0%	-	(1,220,000)	-100.0%	This was a return of an advance. Once the advnce is returned there are not continual revnenues fromthat	###
02.060 All Other Financing Sources	231,949	144,625	85,786	-39.2%	86,219	433	0.5%		###
02.070 Total Other Financing Sources	252,949	144,625	1,307,010		86,219				
02.080 Total Revenues and Other Financing Sources	**37,572,423**	**39,067,202**	**40,532,416**		**38,733,029**				
Expenditures									
03.010 Personal Services	18,792,538	19,372,204	19,904,599	2.9%	18,749,681	(1,154,918)	-5.8%	We closed a building and reduced staff by 37 people	###
03.020 Employees' Retirement/Insurance Benefits	12,678,173	13,607,397	14,136,124	5.6%	13,802,997	(333,127)	-2.4%	We closed a building and reduced staff by 37 people's benefits	###
03.030 Purchased Services	4,199,206	4,526,036	4,166,505	-0.1%	4,570,708	404,203	9.7%	USAC is not funding the distirct for eRate reimbusements starting FY27 and holding future applications unitl a	###
03.040 Supplies and Materials	916,894	1,265,797	853,147	2.7%	1,065,117	211,970	24.8%	We have not replaced Chromebooks on the replacement schedule and we are now in a position where the	###
03.050 Capital Outlay	220,200	357,570	285,522	21.1%	345,500	59,978	21.0%		###
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	-	-	-	0.0%	-	-	0.0%		###
04.300 Other Objects	531,009	508,612	480,448	-4.9%	503,500	23,052	4.8%		###
04.500 Total Expenditures	**37,338,020**	**39,637,616**	**39,826,345**		**39,037,503**				

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PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 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 +/- $100,000 an explanation is required.				
Forecast Line and Description	**FY2024**	**FY2025**	**FY2026**	**Historical Average**	**FY2027**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**OK ?**
Other Financing Uses									
05.010 Operating Transfers-Out	35,000	58,535	16,930	-1.9%	34,365	17,435	103.0%		###
05.020 Advances-Out	355,000	865,000	-	21.8%	-	-	0.0%		###
05.030 All Other Financing Uses	-	-	-	0.0%	-	-	0.0%		###
05.040 Total Other Financing Uses	390,000	923,535	16,930		34,365				
05.050 Total Expenditures and Other Financing Uses	**37,728,020**	**40,561,151**	**39,843,275**		**39,071,868**				
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(155,597)**	**(1,493,949)**	**689,141**		**(338,839)**				
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	1,889,662	1,734,065	240,116		929,257				
07.020 Cash Balance @ June 30	**1,734,065**	**240,116**	**929,257**		**590,418**				
08.010 Estimated Encumbrances @ June 30	-	-	-	0.0%	-	-	0.0%		
Reservation of Fund Balance									
09.080 Reservation of Fund Balance	-	-	-		-				
10.010 Fund Balance June 30 for Certification of Appropriations	**1,734,065**	**240,116**	**929,257**		**590,418**				
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	**1,734,065**	**240,116**	**929,257**		**590,418**				
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	**1,734,065**	**240,116**	**929,257**		**590,418**				

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PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 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 +/- $100,000 an explanation is required.**							
Forecast Line and Description	**FY2028**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**OK ?**	**FY2029**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**OK ?**	**FY2030**	**$ Change**	**% of Change**
01.010 General Property Tax (Real Estate)	12,182,363	(588,607)	-4.6%	HB 187. The increase in the owner occupied credit from	###	10,834,230	(1,348,133)	-11.1%	HB 187. The increase in the owner occupied credit from	FALSE	10,407,905	(426,325)	-3.9%
01.020 Tangible Personal Property Tax	2,867,678	(77,188)	-2.6%		###	2,690,207	(177,471)	-6.2%	The levy renewals cannot be projected in this line.	FALSE	2,655,859	(34,348)	-1.3%
01.030 Income Tax	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
01.035 Unrestricted State Grants-in-Aid	17,542,684	3,437	0.0%		###	17,546,196	3,512	0.0%		FALSE	17,549,782	3,586	0.0%
01.040 Restricted State Grants-in-Aid	2,018,972	-	0.0%		###	2,018,972	-	0.0%		FALSE	2,018,972	-	0.0%
01.045 Restricted Federal Grants-in-Aid - SFSF													
01.050 State Reimbursement for Property Tax Credits	1,721,666	(10,547)	-0.6%		###	1,520,425	(201,241)	-11.7%	The Homestead double from HB 479 was a one time	FALSE	1,701,413	180,988	11.9%
01.060 All Other Revenues	1,666,785	26,243	1.6%		###	1,694,238	27,453	1.6%		FALSE	1,722,912	28,674	1.7%
01.070 Total Revenues	**38,000,148**					**36,304,268**					**36,056,843**		
Other Financing Sources													
02.010 Proceeds from Sale of Notes	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
02.020 State Emergency Loans and Advancements (Approved)													
02.040 Operating Transfers-In	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
02.050 Advances-In	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
02.060 All Other Financing Sources	86,219	-	0.0%		###	86,219	-	0.0%		FALSE	86,219	-	0.0%
02.070 Total Other Financing Sources	86,219					86,219					86,219		
02.080 Total Revenues and Other Financing Sources	**38,086,367**					**36,390,487**					**36,143,062**		
Expenditures													
03.010 Personal Services	18,709,052	(40,629)	-0.2%		###	19,017,846	308,794	1.7%	Did not assume any reduction in employees for this	FALSE	19,340,099	322,253	1.7%
03.020 Employees' Retirement/Insurance Benefits	14,534,033	731,036	5.3%	Assume a 15% increase in health insurance for CY27.	###	15,372,310	838,277	5.8%	Assume a 8% increase in health insurance for CY28.	FALSE	16,275,017	902,707	5.9%
03.030 Purchased Services	4,626,302	55,594	1.2%		###	4,705,698	79,396	1.7%		FALSE	4,786,279	80,581	1.7%
03.040 Supplies and Materials	1,092,581	27,464	2.6%		###	1,099,214	6,633	0.6%		FALSE	1,106,295	7,081	0.6%
03.050 Capital Outlay	209,983	(135,517)	-39.2%	We had to make the two buildings ADA compliant	###	214,183	4,200	2.0%		FALSE	218,468	4,285	2.0%
03.060 Intergovernmental	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
Debt Service:													
04.010 Principal-All (Historical Only)	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
04.020 Principal-Notes	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
04.030 Principal-State Loans	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
04.040 Principal-State Advancements													
04.050 Principal-HB 264 Loans	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
04.055 Principal-Other	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
04.060 Interest and Fiscal Charges	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
04.300 Other Objects	508,536	5,036	1.0%		###	513,620	5,084	1.0%		FALSE	518,468	4,848	0.9%
04.500 Total Expenditures	**39,680,487**					**40,922,871**					**42,244,626**		

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PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 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 +/- $100,000 an explanation is required.**							
Forecast Line and Description	**FY2028**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**OK ?**	**FY2029**	**$ Change**	**% of Change**	**Explanation of +/- 100K Variance**	**OK ?**	**FY2030**	**$ Change**	**% of Change**
Other Financing Uses													
05.010 Operating Transfers-Out	34,365	-	0.0%		###	34,365	-	0.0%		FALSE	34,365	-	0.0%
05.020 Advances-Out	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
05.030 All Other Financing Uses	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
05.040 Total Other Financing Uses	34,365					34,365					34,365		
05.050 Total Expenditures and Other Financing Uses	**39,714,852**					**40,957,236**					**42,278,991**		
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	**(1,628,485)**					**(4,566,749)**					**(6,135,929)**		
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	590,418					(1,038,067)					(5,604,816)		
07.020 Cash Balance @ June 30	**(1,038,067)**					**(5,604,816)**					**(11,740,745)**		
08.010 Estimated Encumbrances @ June 30	-	-	0.0%			-	-	0.0%			-	-	0.0%
Reservation of Fund Balance													
09.080 Reservation of Fund Balance	-					-					-		
10.010 Fund Balance June 30 for Certification of Appropriations	**(1,038,067)**					**(5,604,816)**					**(11,740,745)**		
Revenue from Replacement/Renewal Levies													
11.010 Income Tax - Renewal	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
11.020 Property Tax - Renewal or Replacement	930,662	930,662	No Prior	Renewal of a levy	###	3,279,708	2,349,046	252.4%		FALSE	4,632,105	1,352,397	41.2%
11.300 Cumulative Balance of Replacement/Renewal Levies	930,662					4,210,370					8,842,475		
12.010 Fund Balance@ June 30 for Certification of Contracts, Salaries, Other	**(107,405)**					**(1,394,446)**					**(2,898,270)**		
Revenue from New Levies													
13.010 Income Tax - New	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
13.020 Property Tax - New	-	-	0.0%		###	-	-	0.0%		FALSE	-	-	0.0%
13.030 Cumulative Balance of New Levies	-					-					-		
15.010 Unreserved Fund Balance @ June 30	**(107,405)**					**(1,394,446)**					**(2,898,270)**		

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

Check Totals: *35,258* *(635,096)* *(630,368)* *(641,665)*

Item	Description (unexpected change in funding, etc.)	Forecast Line	FY2027 Annual Adjustment	FY2028 Annual Adjustment	FY2029 Annual Adjustment	FY2030 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		01.020 Tangible Personal Property Tax	485,858			
2		01.035 Unrestricted State Grants-in-Aid	(646,253)	(646,253)	(646,253)	(646,253)
3		01.040 Restricted State Grants-in-Aid	2,215	2,215	2,215	2,215
4		01.010 General Property Tax (Real Estate)	112,977	(111,464)	(107,062)	(132,838)
5		01.050 State Reimbursement for Property Tax Credits	128,138	116,944	115,530	128,217
6		01.060 All Other Revenues	3,462	3,462	5,202	6,994
7		03.030 Purchased Services	(40,689)			
8		03.040 Supplies	(9,350)			
9		03.050 Capital Outlay	(1,100)			

Total Proposed Changes: **35,258** **(635,096)** **(630,368)** **(641,665)**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN

FY2027 Initial Required Submission

UPDATED FORECAST PRIOR TO PLAN

Forecast Line	Historical Actuals			FY2027 Initial Required Submission				Changes in Assumptions				Forecast With Updated Assumptions			
	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030
01.010 General Property Tax (Real Estate)	11,897,123	12,950,445	13,245,943	12,770,970	12,182,363	10,834,230	10,407,905	112,977	(111,464)	(107,062)	(132,838)	12,883,947	12,070,899	10,727,168	10,275,067
01.020 Tangible Personal Property Tax	2,236,871	2,526,788	2,797,769	2,944,866	2,867,678	2,690,207	2,655,859	485,858	-	-	-	3,430,724	2,867,678	2,690,207	2,655,859
01.030 Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01.035 Unrestricted State Grants-in-Aid	17,281,461	17,554,923	17,817,415	17,539,247	17,542,684	17,546,196	17,549,782	(646,253)	(646,253)	(646,253)	(646,253)	16,892,994	16,896,431	16,899,943	16,903,529
01.040 Restricted State Grants-in-Aid	2,395,391	2,191,183	2,140,708	2,018,972	2,018,972	2,018,972	2,018,972	2,215	2,215	2,215	2,215	2,021,187	2,021,187	2,021,187	2,021,187
01.050 State Reimbursement for Property Tax Credits	1,667,625	1,532,062	1,414,348	1,732,213	1,721,666	1,520,425	1,701,413	128,138	116,944	115,530	128,217	1,860,351	1,838,610	1,635,955	1,829,630
01.060 All Other Revenues	1,841,003	2,167,176	1,809,223	1,640,542	1,666,785	1,694,238	1,722,912	3,462	3,462	5,202	6,994	1,644,004	1,670,247	1,699,440	1,729,906
01.070 Total Revenues	**37,319,474**	**38,922,577**	**39,225,406**	**38,646,810**	**38,000,148**	**36,304,268**	**36,056,843**	**86,397**	**(635,096)**	**(630,368)**	**(641,665)**	**38,733,207**	**37,365,052**	**35,673,900**	**35,415,178**
Other Financing Sources															
02.010 Proceeds from Sale of Notes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02.020 State Emergency Loans and Advancements (Approved)															
02.040 Operating Transfers-In	-	-	1,224	-	-	-	-	-	-	-	-	-	-	-	-
02.050 Advances-In	21,000	-	1,220,000	-	-	-	-	-	-	-	-	-	-	-	-
02.060 All Other Financing Sources	231,949	144,625	85,786	86,219	86,219	86,219	86,219	-	-	-	-	86,219	86,219	86,219	86,219
02.070 Total Other Financing Sources	252,949	144,625	1,307,010	86,219	86,219	86,219	86,219	-	-	-	-	86,219	86,219	86,219	86,219
02.080 Total Revenues and Other Financing Sources	**37,572,423**	**39,067,202**	**40,532,416**	**38,733,029**	**38,086,367**	**36,390,487**	**36,143,062**	**86,397**	**(635,096)**	**(630,368)**	**(641,665)**	**38,819,426**	**37,451,271**	**35,760,119**	**35,501,397**
Expenditures															
03.010 Personal Services	18,792,538	19,372,204	19,904,599	18,749,681	18,709,052	19,017,846	19,340,099	-	-	-	-	18,749,681	18,709,052	19,017,846	19,340,099
03.020 Employees' Retirement/Insurance Benefits	12,678,173	13,607,397	14,136,124	13,802,997	14,534,033	15,372,310	16,275,017	-	-	-	-	13,802,997	14,534,033	15,372,310	16,275,017
03.030 Purchased Services	4,199,206	4,526,036	4,166,505	4,570,708	4,626,302	4,705,698	4,786,279	40,689	-	-	-	4,611,397	4,626,302	4,705,698	4,786,279
03.040 Supplies and Materials	916,894	1,265,797	853,147	1,065,117	1,092,581	1,099,214	1,106,295	9,350	-	-	-	1,074,467	1,092,581	1,099,214	1,106,295
03.050 Capital Outlay	220,200	357,570	285,522	345,500	209,983	214,183	218,468	1,100	-	-	-	346,600	209,983	214,183	218,468
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.300 Other Objects	531,009	508,612	480,448	503,500	508,536	513,620	518,468	-	-	-	-	503,500	508,536	513,620	518,468
04.500 Total Expenditures	**37,338,020**	**39,637,616**	**39,826,345**	**39,037,503**	**39,680,487**	**40,922,871**	**42,244,626**	**51,139**	**-**	**-**	**-**	**39,088,642**	**39,680,487**	**40,922,871**	**42,244,626**
Other Financing Uses															
05.010 Operating Transfers-Out	35,000	58,535	16,930	34,365	34,365	34,365	34,365	-	-	-	-	34,365	34,365	34,365	34,365
05.020 Advances-Out	355,000	865,000	-	-	-	-	-	-	-	-	-	-	-	-	-
05.030 All Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05.040 Total Other Financing Uses	390,000	923,535	16,930	34,365	34,365	34,365	34,365	-	-	-	-	34,365	34,365	34,365	34,365
05.050 Total Expenditures and Other Financing Uses	37,728,020	40,561,151	39,843,275	39,071,868	39,714,852	40,957,236	42,278,991	51,139	-	-	-	39,123,007	39,714,852	40,957,236	42,278,991

Madison Local (Richland)

PRECAUTION WRITTEN PLAN

UPDATED FORECAST PRIOR TO PLAN

FY2027 Initial Required Submission	Historical Actuals			FY2027 Initial Required Submission				Changes in Assumptions				Forecast With Updated Assumptions			
Forecast Line	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	(155,597)	(1,493,949)	689,141	(338,839)	(1,628,485)	(4,566,749)	(6,135,929)	35,258	(635,096)	(630,368)	(641,665)	(303,581)	(2,263,581)	(5,197,117)	(6,777,594)
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	1,889,662	1,734,065	240,116	929,257	590,418	(1,038,067)	(5,604,816)					929,257	625,676	(1,637,905)	(6,835,022)
07.020 Cash Balance @ June 30	1,734,065	240,116	929,257	590,418	(1,038,067)	(5,604,816)	(11,740,745)					625,676	(1,637,905)	(6,835,022)	(13,612,616)
08.010 Estimated Encumbrances @ June 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reservation of Fund Balance															
09.080 Reservation of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.010 Fund Balance @ June 30 for Certification of Appropriations	1,734,065	240,116	929,257	590,418	(1,038,067)	(5,604,816)	(11,740,745)					625,676	(1,637,905)	(6,835,022)	(13,612,616)
Revenue from Replacement/Renewal Levies															
11.010 Income Tax - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	-	-	930,662	3,279,708	4,632,105	-	-	-	-	-	930,662	3,279,708	4,632,105
11.300 Cumulative Bal. of Replacement/Renewal Levies	-	-	-	-	930,662	4,210,370	8,842,475	-	-	-	-	-	930,662	4,210,370	8,842,475
12.010 Fund Balance @ June 30 for Certification of Contracts, Salaries, Other	1,734,065	240,116	929,257	590,418	(107,405)	(1,394,446)	(2,898,270)					625,676	(707,243)	(2,624,652)	(4,770,141)
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	1,734,065	240,116	929,257	590,418	(107,405)	(1,394,446)	(2,898,270)					625,676	(707,243)	(2,624,652)	(4,770,141)

Impact of Changes in Assumptions:

Revenue Enhancements:	86,397	(635,096)	(630,368)	(641,665)
Renewals/New Levies/State Advances:	-	-	-	-
Expense Reductions:	(51,139)	-	-	-
Reserves and Encumbrances:	-	-	-	-
Net State Advancements Rev/Repaymt	-	-	-	-
Annual:	35,258	(635,096)	(630,368)	(641,665)
Cumulative:	35,258	(599,838)	(1,230,206)	(1,871,871)

Deficits Eliminated?

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

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	50,000	108,000	108,000	108,000
FY2027 Initial Required Submission					FY2027	FY2028	FY2029	FY2030
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".**						
FY2028	1	**Indirect cost reimbursement from Adult Ed**	01.060 All Other Revenues		25,000	25,000	25,000	25,000
FY2028	2	**Indirect cost reimbursement from MECLC**	01.060 All Other Revenues		25,000	25,000	25,000	25,000
FY2028	3	**Pay to Participate for Clubs**	01.060 All Other Revenues			2,500	2,500	2,500
FY2028	4	**Increase Pay to Participate for Athletics**	01.060 All Other Revenues			12,500	12,500	12,500
FY2028	5	**Increase Technology usage fee**	01.060 All Other Revenues			24,000	24,000	24,000
FY2028	6	**New Paper Fee**	01.060 All Other Revenues			19,000	19,000	19,000
		Total Proposed Revenue Enhancements:			**50,000**	**108,000**	**108,000**	**108,000**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

Check Totals: 0 0 0 801 5,781 5,781 6,365 6,365 6,365 6,365 6,365 6,365

Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Orig.Row	(autofilter)	FY2027 Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-					1												
* 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.																	
FY2028	1	**Certified 1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	1	1												
FY2028	2	**Certified 1: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2	1												
FY2028	3	**Certified 1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	3	1												
FY2028	4	**Certified 2: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	4	1												
FY2028	5	**Certified 2: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	5	1												
FY2028	6	**Certified 2: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	6	1												
FY2028	7	**Certified 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	7	1												
FY2028	8	**Certified 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	8	1												
FY2028	9	**Certified 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	9	1												
FY2028	10	**Certified 4: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	10	1												
FY2028	11	**Certified 4: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	11	1												
FY2028	12	**Certified 4: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	12	1												
FY2028	13	**Certified 5: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	13	1												
FY2028	14	**Certified 5: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	14	1												
FY2028	15	**Certified 5: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	15	1												
FY2028	16	**Certified 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	16	1												
FY2028	17	**Certified 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	17	1												
FY2028	18	**Certified 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	18	1												
FY2028	19	**Certified 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	19	1												
FY2028	20	**Certified 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	20	1												
FY2028	21	**Certified 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	21	1												
FY2028	22	**Certified 8: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	22	1												
FY2028	23	**Certified 8: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	23	1												
FY2028	24	**Certified 8: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	24	1												
FY2028	25	**Certified 9: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	25	1												
FY2028	26	**Certified 9: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	26	1												
FY2028	27	**Certified 9: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	27	1												
FY2028	28	**Certified 10: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	28	1												
FY2028	29	**Certified 10: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	29	1												
FY2028	30	**Certified 10: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	30	1												

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

Check Totals:

Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	Orig.Row	(autofilter)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
						0	0	0	801	5,781	5,781	6,365	6,365	6,365	6,365	6,365	6,365
						FY2027											
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-					1												
* 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.																	
FY2028	31	**Certified 11: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	31	1												
FY2028	32	**Certified 11: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	32	1												
FY2028	33	**Certified 11: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	33	1												
FY2028	34	**Admin A1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	34	1												
FY2028	35	**Admin A1: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits	35	1												
FY2028	36	**Admin A1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	36	1												
FY2028	37	**Admin A2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	37	1												
FY2028	38	**Admin A2: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits	38	1												
FY2028	39	**Admin A2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	39	1												
FY2027	40	**Support Staff 1: Wages Resignation not replaced**	03.010 Personal Services - Employee Salaries & Wages	40	1				692	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383
FY2027	41	**Support Staff 1: Benefits Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits	41	1				109	4,398	4,398	4,981	4,981	4,981	4,981	4,981	4,981
FY2027	42	**Support Staff 1: Cost of Seperation Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits	42	1				0	0	0	0	0	0	0	0	0
FY2028	43	**Support Staff 2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	43	1												
FY2028	44	**Support Staff 2: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	44	1												
FY2028	45	**Support Staff 2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	45	1												
FY2028	46	**Support Staff 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	46	1												
FY2028	47	**Support Staff 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	47	1												
FY2028	48	**Support Staff 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	48	1												
FY2028	49	**Support Staff 4: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages	49	1												
FY2028	50	**Support Staff 4: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits	50	1												
FY2028	51	**Support Staff 4: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits	51	1												
FY2028	52	**Support Staff 5: Wages Replacement of SS4 at half time**	03.010 Personal Services - Employee Salaries & Wages	52	1												
FY2028	53	**Support Staff 5: Benefits Retirement Replacement of SS4 at half time**	03.020 Employees' Retirement and Insurance Benefits	53	1												
FY2028	54	**Admin A3 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages	54	1												
FY2028	55	**Admin A3 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits	55	1												
FY2028	56	**Admin A4 additonal day salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages	56	1												
FY2028	57	**Admin A4 additonal days benefitsto offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits	57	1												
FY2028	58	**Admin A5 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages	58	1												
FY2028	59	**Admin A5 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits	59	1												
FY2028	60	**Admin A6 additonal days salary to offset RIF of Admin A1**	03.010 Personal Services - Employee Salaries & Wages	60	1												

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK				*Check Totals:*		*0*	*0*	*0*	*801*	*5,781*	*5,781*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*
FY2027 Initial Required Submission				Orig.Row		**FY2027**											
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**(autofilter)**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**
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.					1												
FY2028	**61**	**Admin A6 additonal days benefits to offset RIF of Admin A1**	03.020 Employees' Retirement and Insurance Benefits	61	1												
				62	1												
FY2028	**62**	**Certified 12: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	63	1												
FY2028	**63**	**Certified 12: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	64	1												
FY2028	**64**	**Certified 12: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	65	1												
FY2028	**65**	**Certified 13: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	66	1												
FY2028	**66**	**Certified 13: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	67	1												
FY2028	**67**	**Certified 13: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	68	1												
FY2028	**68**	**Certified 14: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	69	1												
FY2028	**69**	**Certified 14: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	70	1												
FY2028	**70**	**Certified 14: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	71	1												
FY2028	**71**	**Certified 15: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	72	1												
FY2028	**72**	**Certified 15: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	73	1												
FY2028	**73**	**Certified 15: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	74	1												
FY2028	**74**	**Certified 16: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	75	1												
FY2028	**75**	**Certified 16: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	76	1												
FY2028	**76**	**Certified 16: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	77	1												
FY2028	**77**	**Certified 17: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	78	1												
FY2028	**78**	**Certified 17: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	79	1												
FY2028	**79**	**Certified 17: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	80	1												
FY2028	**80**	**Certified 18: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	81	1												
FY2028	**81**	**Certified 18: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	82	1												
FY2028	**82**	**Certified 18: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	83	1												
FY2028	**83**	**Support Staff 5: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages	84	1												
FY2028	**84**	**Support Staff 5: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits	85	1												
FY2028	**85**	**Support Staff 5: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits	86	1												
FY2028	**86**	**Support Staff 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	87	1												
FY2028	**87**	**Support Staff 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	88	1												
FY2028	**88**	**Support Staff 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	89	1												
FY2028	**89**	**Support Staff 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	90	1												
FY2028	**90**	**Support Staff 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	91	1												

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK				*Check Totals:*		*0*	*0*	*0*	*801*	*5,781*	*5,781*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*
FY2027 Initial Required Submission				Orig.Row		**FY2027**											
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**(autofilter)**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**
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.					1												
FY2028	**91**	**Support Staff 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	92	1												
				93	0												
				94	0												
				95	0												
				96	0												
				97	0												
				98	0												
				99	0												
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				148	0												
				149	0												
				150	0												
				151	0												

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK				*Check Totals:*		*0*	*0*	*0*	*801*	*5,781*	*5,781*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*	*6,365*
FY2027 Initial Required Submission				Orig.Row		**FY2027**											
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**		**(autofilter)**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**
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.					1												
				152	0												
				153	0												
				154	0												
				155	0												
				156	0												
				157	0												
				158	0												
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				174	0												
				175	0												
				176	0												
				177	0												
				178	0												
				179	0												
				180	0												
		Total Proposed Expenditure Reductions:				**0**	**0**	**0**	**801**	**5,781**	**5,781**	**6,365**	**6,365**	**6,365**	**6,365**	**6,365**	**6,365**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK			*Check Totals:*	***50,550***
FY2027 Initial Required Submission				
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**	**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.				
FY2028	1	**Certified 1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	2	**Certified 1: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	3	**Certified 1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	4	**Certified 2: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	5	**Certified 2: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	6	**Certified 2: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	7	**Certified 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	8	**Certified 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	9	**Certified 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	10	**Certified 4: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	11	**Certified 4: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	12	**Certified 4: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	13	**Certified 5: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	14	**Certified 5: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	15	**Certified 5: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	16	**Certified 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	17	**Certified 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	18	**Certified 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	19	**Certified 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	20	**Certified 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	21	**Certified 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	22	**Certified 8: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	23	**Certified 8: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	24	**Certified 8: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	25	**Certified 9: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	26	**Certified 9: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	27	**Certified 9: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	28	**Certified 10: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	29	**Certified 10: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	30	**Certified 10: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK			*Check Totals:*	***50,550***
FY2027 Initial Required Submission				
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**	**Total FY2027**
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FY2028	31	**Certified 11: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	32	**Certified 11: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	33	**Certified 11: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	34	**Admin A1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	35	**Admin A1: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	36	**Admin A1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	37	**Admin A2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	38	**Admin A2: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	39	**Admin A2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2027	40	**Support Staff 1: Wages Resignation not replaced**	03.010 Personal Services - Employee Salaries & Wages	11,759
FY2027	41	**Support Staff 1: Benefits Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits	38,791
FY2027	42	**Support Staff 1: Cost of Seperation Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	43	**Support Staff 2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	44	**Support Staff 2: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	45	**Support Staff 2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	46	**Support Staff 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	47	**Support Staff 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	48	**Support Staff 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	49	**Support Staff 4: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	50	**Support Staff 4: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	51	**Support Staff 4: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	52	**Support Staff 5: Wages Replacement of SS4 at half time**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	53	**Support Staff 5: Benefits Retirement Replacement of SS4 at half time**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	54	**Admin A3 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	55	**Admin A3 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	56	**Admin A4 additonal day salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	57	**Admin A4 additonal days benefitsto offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	58	**Admin A5 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	59	**Admin A5 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	60	**Admin A6 additonal days salary to offset RIF of Admin A1**	03.010 Personal Services - Employee Salaries & Wages	0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK			*Check Totals:*	***50,550***
FY2027 Initial Required Submission				
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**	**Total FY2027**
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FY2028	**61**	**Admin A6 additonal days benefits to offset RIF of Admin A1**	03.020 Employees' Retirement and Insurance Benefits	0
				0
FY2028	**62**	**Certified 12: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	**63**	**Certified 12: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**64**	**Certified 12: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**65**	**Certified 13: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	**66**	**Certified 13: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**67**	**Certified 13: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**68**	**Certified 14: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	**69**	**Certified 14: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**70**	**Certified 14: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**71**	**Certified 15: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	**72**	**Certified 15: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**73**	**Certified 15: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**74**	**Certified 16: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	**75**	**Certified 16: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**76**	**Certified 16: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**77**	**Certified 17: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	**78**	**Certified 17: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**79**	**Certified 17: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**80**	**Certified 18: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	**81**	**Certified 18: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**82**	**Certified 18: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**83**	**Support Staff 5: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	**84**	**Support Staff 5: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**85**	**Support Staff 5: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**86**	**Support Staff 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	**87**	**Support Staff 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**88**	**Support Staff 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
FY2028	**89**	**Support Staff 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	0
FY2028	**90**	**Support Staff 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

Check Totals: ***50,550***

Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Forecast Line	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.				
FY2028	**91**	**Support Staff 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0
				0
				0
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Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK			*Check Totals:*	*50,550*
FY2027 Initial Required Submission				
Implement Year	**Item**	**Description** (position eliminated, budget item reduced, etc.)	**Forecast Line**	**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.				
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Total Proposed Expenditure Reductions: **50,550**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

				Check Totals:	*27,327*	*86,418*	*167,696*	*167,696*	*167,696*	*167,696*	*175,267*	*175,267*	*175,267*	*175,267*	*175,267*	*186,017*	***1,846,882***
					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.																	
FY2028	1	**Certified 1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			1,733	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	36,391
FY2028	2	**Certified 1: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits			441	882	882	882	882	882	882	882	882	882	882	9,260
FY2028	3	**Certified 1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
FY2028	4	**Certified 2: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages		2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	33,756
FY2028	5	**Certified 2: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	6	**Certified 2: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	7	**Certified 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			1,669	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	35,043
FY2028	8	**Certified 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits			425	850	850	850	850	850	850	850	850	850	850	8,920
FY2028	9	**Certified 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
FY2028	10	**Certified 4: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			1,669	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	35,039
FY2028	11	**Certified 4: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits			425	2,380	2,380	2,380	2,380	2,609	2,609	2,609	2,609	2,609	2,609	25,597
FY2028	12	**Certified 4: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	13	**Certified 5: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages		2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	33,756
FY2028	14	**Certified 5: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	15	**Certified 5: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	16	**Certified 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			1,669	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	35,044
FY2028	17	**Certified 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits			425	2,380	2,380	2,380	2,380	2,609	2,609	2,609	2,609	2,609	2,609	25,598
FY2028	18	**Certified 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
FY2028	19	**Certified 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			1,669	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	35,044
FY2028	20	**Certified 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits			425	850	850	850	850	850	850	850	850	850	850	8,920
FY2028	21	**Certified 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
FY2028	22	**Certified 8: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			2,246	4,493	4,493	4,493	4,493	4,493	4,493	4,493	4,493	4,493	4,493	47,176
FY2028	23	**Certified 8: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits			572	4,967	4,967	4,967	4,967	5,541	5,541	5,541	5,541	5,541	5,541	53,684
FY2028	24	**Certified 8: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
FY2028	25	**Certified 9: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages		2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	33,756
FY2028	26	**Certified 9: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	27	**Certified 9: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	28	**Certified 10: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			3,096	6,192	6,192	6,192	6,192	6,192	6,192	6,192	6,192	6,192	6,192	65,016
FY2028	29	**Certified 10: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits			788	5,400	5,400	5,400	5,400	5,973	5,973	5,973	5,973	5,973	5,973	58,225
FY2028	30	**Certified 10: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

				Check Totals:	*27,327*	*86,418*	*167,696*	*167,696*	*167,696*	*167,696*	*175,267*	*175,267*	*175,267*	*175,267*	*175,267*	*186,017*	***1,846,882***
					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.																	
FY2028	**31**	**Certified 11: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			2,535	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	53,235
FY2028	**32**	**Certified 11: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits			645	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	6,371	18,631
FY2028	**33**	**Certified 11: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**34**	**Admin A1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	95,117
FY2028	**35**	**Admin A1: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits			2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	8,586	37,743
FY2028	**36**	**Admin A1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**37**	**Admin A2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	49,489
FY2028	**38**	**Admin A2: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits			5,340	5,340	5,340	5,340	5,340	5,914	5,914	5,914	5,914	5,914	5,914	62,187
FY2028	**39**	**Admin A2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
FY2027	**40**	**Support Staff 1: Wages Resignation not replaced**	03.010 Personal Services - Employee Salaries & Wages		1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	16,601
FY2027	**41**	**Support Staff 1: Benefits Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits		4,981	4,981	4,981	4,981	4,981	4,981	5,695	5,695	5,695	5,695	5,695	5,695	64,059
FY2027	**42**	**Support Staff 1: Cost of Seperation Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**43**	**Support Staff 2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			911	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	19,131
FY2028	**44**	**Support Staff 2: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits			144	5,050	5,050	5,050	5,050	5,765	5,765	5,765	5,765	5,765	5,765	54,934
FY2028	**45**	**Support Staff 2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**46**	**Support Staff 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages			893	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	18,761
FY2028	**47**	**Support Staff 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits			141	2,149	2,149	2,149	2,149	2,429	2,429	2,429	2,429	2,429	2,429	23,312
FY2028	**48**	**Support Staff 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits			0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**49**	**Support Staff 4: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages		4,949	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	59,355
FY2028	**50**	**Support Staff 4: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits		5,544	5,544	5,544	5,544	5,544	5,544	6,258	6,258	6,258	6,258	6,258	6,258	70,814
FY2028	**51**	**Support Staff 4: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits		0	(4,863)	0	0	0	0	0	0	0	0	0	0	(4,863)
FY2028	**52**	**Support Staff 5: Wages Replacement of SS4 at half time**	03.010 Personal Services - Employee Salaries & Wages		(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(23,220)
FY2028	**53**	**Support Staff 5: Benefits Retirement Replacement of SS4 at half time**	03.020 Employees' Retirement and Insurance Benefits		(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(3,669)
FY2028	**54**	**Admin A3 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages			(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(3,772)
FY2028	**55**	**Admin A3 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits			(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(1,272)
FY2028	**56**	**Admin A4 additonal day salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages			(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(4,367)
FY2028	**57**	**Admin A4 additonal days benefitsto offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits			(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(1,474)
FY2028	**58**	**Admin A5 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages			(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(3,859)
FY2028	**59**	**Admin A5 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits			(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(1,301)
FY2028	**60**	**Admin A6 additonal days salary to offset RIF of Admin A1**	03.010 Personal Services - Employee Salaries & Wages			(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(4,433)

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*27,327*	*86,418*	*167,696*	*167,696*	*167,696*	*167,696*	*175,267*	*175,267*	*175,267*	*175,267*	*175,267*	*186,017*	***1,846,882***
				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.																
FY2028	61	**Admin A6 additonal days benefits to offset RIF of Admin A1**	03.020 Employees' Retirement and Insurance Benefits		(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(1,495)
																0
FY2028	62	**Certified 12: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,925	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	40,435
FY2028	63	**Certified 12: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		490	2,510	2,510	2,510	2,510	2,740	2,740	2,740	2,740	2,740	2,740	26,970
FY2028	64	**Certified 12: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	65	**Certified 13: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		2,214	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	46,499
FY2028	66	**Certified 13: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		564	4,951	4,951	4,951	4,951	5,524	5,524	5,524	5,524	5,524	5,524	53,512
FY2028	67	**Certified 13: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	68	**Certified 14: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,861	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	39,087
FY2028	69	**Certified 14: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		474	2,478	2,478	2,478	2,478	2,707	2,707	2,707	2,707	2,707	2,707	26,627
FY2028	70	**Certified 14: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	71	**Certified 15: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,669	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	35,043
FY2028	72	**Certified 15: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		425	2,380	2,380	2,380	2,380	2,609	2,609	2,609	2,609	2,609	2,609	25,598
FY2028	73	**Certified 15: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	74	**Certified 16: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,733	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	36,391
FY2028	75	**Certified 16: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		441	4,706	4,706	4,706	4,706	5,279	5,279	5,279	5,279	5,279	5,279	50,939
FY2028	76	**Certified 16: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	77	**Certified 17: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,990	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	41,782
FY2028	78	**Certified 17: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		506	4,836	4,836	4,836	4,836	5,410	5,410	5,410	5,410	5,410	5,410	52,311
FY2028	79	**Certified 17: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	80	**Certified 18: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		2,118	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	44,478
FY2028	81	**Certified 18: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		539	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	11,322
FY2028	82	**Certified 18: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	83	**Support Staff 5: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages		2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	24,089
FY2028	84	**Support Staff 5: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits		2,213	2,213	2,213	2,213	2,213	2,493	2,493	2,493	2,493	2,493	2,493	26,021
FY2028	85	**Support Staff 5: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits		(3,550)											(3,550)
FY2028	86	**Support Staff 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	24,765
FY2028	87	**Support Staff 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	326	326	326	326	326	326	326	326	326	326	326	326	3,913
FY2028	88	**Support Staff 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0
FY2028	89	**Support Staff 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	2,041	22,447
FY2028	90	**Support Staff 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,189	2,189	2,189	2,189	2,189	2,469	2,469	2,469	2,469	2,469	2,469	25,762

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*27,327*	*86,418*	*167,696*	*167,696*	*167,696*	*167,696*	*175,267*	*175,267*	*175,267*	*175,267*	*175,267*	*186,017*	***1,846,882***
				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.																
FY2028	**91**	**Support Staff 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

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
			Check Totals:	*27,327*	*86,418*	*167,696*	*167,696*	*167,696*	*167,696*	*175,267*	*175,267*	*175,267*	*175,267*	*175,267*	*186,017*	***1,846,882***
				FY2028												
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		Total Proposed Expenditure Reductions:		**27,327**	**86,418**	**167,696**	**167,696**	**167,696**	**167,696**	**175,267**	**175,267**	**175,267**	**175,267**	**175,267**	**186,017**	**1,846,882**

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.

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

				Check Totals:	*175,254*	*177,045*	*178,482*	*178,482*	*178,482*	*178,482*	*187,189*	*187,189*	*187,186*	*187,186*	*187,186*	*197,936*	***2,200,098***
					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.																	
FY2028	1	**Certified 1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,936
FY2028	2	**Certified 1: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		882	898	914	914	914	914	914	914	914	914	914	914	10,925
FY2028	3	**Certified 1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	4	**Certified 2: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages		2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	5	**Certified 2: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	6	**Certified 2: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	7	**Certified 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,337	3,402	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,398
FY2028	8	**Certified 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		850	866	882	882	882	882	882	882	882	882	882	882	10,538
FY2028	9	**Certified 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	10	**Certified 4: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,337	3,402	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,399
FY2028	11	**Certified 4: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,609	2,626	2,642	2,642	2,642	2,642	2,906	2,906	2,906	2,906	2,906	2,906	33,237
FY2028	12	**Certified 4: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	13	**Certified 5: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages		2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	14	**Certified 5: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	15	**Certified 5: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	16	**Certified 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,337	3,402	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,399
FY2028	17	**Certified 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,609	2,626	2,642	2,642	2,642	2,642	2,906	2,906	2,906	2,906	2,906	2,906	33,237
FY2028	18	**Certified 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	19	**Certified 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,337	3,402	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,399
FY2028	20	**Certified 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		850	866	882	882	882	882	882	882	882	882	882	882	10,538
FY2028	21	**Certified 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2028	22	**Certified 8: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		4,493	4,557	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	55,260
FY2028	23	**Certified 8: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		5,541	5,557	5,573	5,573	5,573	5,573	6,233	6,233	6,233	6,233	6,233	6,233	70,787
FY2028	24	**Certified 8: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	25	**Certified 9: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages		2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	26	**Certified 9: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	27	**Certified 9: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	28	**Certified 10: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		6,192	6,327	6,462	6,462	6,462	6,462	6,462	6,462	6,462	6,462	6,462	6,462	77,139
FY2028	29	**Certified 10: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		5,973	6,007	6,042	6,042	6,042	6,042	6,701	6,701	6,701	6,701	6,701	6,701	76,356
FY2028	30	**Certified 10: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	175,254	177,045	178,482	178,482	178,482	178,482	187,189	187,189	187,186	187,186	187,186	197,936	**2,200,098**
FY2027 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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FY2028	31	**Certified 11: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		5,070	5,150	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	62,530
FY2028	32	**Certified 11: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		1,291	1,311	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	6,412	20,997
FY2028	33	**Certified 11: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	34	**Admin A1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	103,764
FY2028	35	**Admin A1: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits		2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	8,586	40,659
FY2028	36	**Admin A1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	37	**Admin A2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	53,988
FY2028	38	**Admin A2: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits		5,914	5,914	5,914	5,914	5,914	5,914	6,574	6,574	6,574	6,574	6,574	6,574	74,925
FY2028	39	**Admin A2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	40	**Support Staff 1: Wages Resignation not replaced**	03.010 Personal Services - Employee Salaries & Wages		1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	16,601
FY2027	41	**Support Staff 1: Benefits Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits		5,695	5,695	5,695	5,695	5,695	5,695	6,517	6,517	6,517	6,517	6,517	6,517	73,275
FY2027	42	**Support Staff 1: Cost of Seperation Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	43	**Support Staff 2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,787	1,804	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	21,801
FY2028	44	**Support Staff 2: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		5,759	5,762	5,765	5,765	5,765	5,765	6,586	6,586	6,586	6,586	6,586	6,586	74,096
FY2028	45	**Support Staff 2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	46	**Support Staff 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,787	1,804	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	1,821	21,805
FY2028	47	**Support Staff 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,429	2,432	2,435	2,435	2,435	2,435	2,757	2,757	2,757	2,757	2,757	2,757	31,139
FY2028	48	**Support Staff 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	49	**Support Staff 4: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages		4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	59,352
FY2028	50	**Support Staff 4: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits		6,258	6,258	6,258	6,258	6,258	6,258	7,080	7,080	7,080	7,080	7,080	7,080	80,029
FY2028	51	**Support Staff 4: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	52	**Support Staff 5: Wages Replacement of SS4 at half time**	03.010 Personal Services - Employee Salaries & Wages		(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(23,220)
FY2028	53	**Support Staff 5: Benefits Retirement Replacement of SS4 at half time**	03.020 Employees' Retirement and Insurance Benefits		(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(3,669)
FY2028	54	**Admin A3 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(4,114)
FY2028	55	**Admin A3 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(1,387)
FY2028	56	**Admin A4 additonal day salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(4,764)
FY2028	57	**Admin A4 additonal days benefitsto offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(1,608)
FY2028	58	**Admin A5 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(4,210)
FY2028	59	**Admin A5 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(1,420)
FY2028	60	**Admin A6 additonal days salary to offset RIF of Admin A1**	03.010 Personal Services - Employee Salaries & Wages		(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(4,836)

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

				Check Totals:	*175,254*	*177,045*	*178,482*	*178,482*	*178,482*	*178,482*	*187,189*	*187,189*	*187,186*	*187,186*	*187,186*	*197,936*	***2,200,098***
					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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FY2028	**61**	**Admin A6 additonal days benefits to offset RIF of Admin A1**	03.020 Employees' Retirement and Insurance Benefits		(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(1,631)
																	0
FY2028	**62**	**Certified 12: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,851	3,915	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	47,559
FY2028	**63**	**Certified 12: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,740	2,756	2,773	2,773	2,773	2,773	3,036	3,036	3,036	3,036	3,036	3,036	34,805
FY2028	**64**	**Certified 12: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits														0
FY2028	**65**	**Certified 13: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		4,429	4,525	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	4,621	55,164
FY2028	**66**	**Certified 13: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		5,524	5,549	5,573	5,573	5,573	5,573	6,233	6,233	6,233	6,233	6,233	6,233	70,763
FY2028	**67**	**Certified 13: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**68**	**Certified 14: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,723	3,786	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	3,851	46,018
FY2028	**69**	**Certified 14: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,707	2,723	2,740	2,740	2,740	2,740	3,004	3,004	3,004	3,004	3,004	3,004	34,413
FY2028	**70**	**Certified 14: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**71**	**Certified 15: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,337	3,402	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,397
FY2028	**72**	**Certified 15: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,609	2,625	2,642	2,642	2,642	2,642	2,906	2,906	2,906	2,906	2,906	2,906	33,236
FY2028	**73**	**Certified 15: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**74**	**Certified 16: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,937
FY2028	**75**	**Certified 16: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		5,279	5,295	5,312	5,312	5,312	5,312	5,971	5,971	5,971	5,971	5,971	5,971	67,650
FY2028	**76**	**Certified 16: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**77**	**Certified 17: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		3,979	4,044	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	49,103
FY2028	**78**	**Certified 17: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		5,410	5,426	5,443	5,443	5,443	5,443	6,102	6,102	6,102	6,102	6,102	6,102	69,220
FY2028	**79**	**Certified 17: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**80**	**Certified 18: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		4,236	4,332	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	52,848
FY2028	**81**	**Certified 18: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		1,078	1,103	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	13,452
FY2028	**82**	**Certified 18: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**83**	**Support Staff 5: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages		2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	26,280
FY2028	**84**	**Support Staff 5: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits		2,493	2,493	2,493	2,493	2,493	2,493	2,815	2,815	2,815	2,815	2,815	2,815	31,846
FY2028	**85**	**Support Staff 5: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits														0
FY2028	**86**	**Support Staff 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	25,042
FY2028	**87**	**Support Staff 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		330	330	330	330	330	330	330	330	330	330	330	330	3,957
FY2028	**88**	**Support Staff 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	**89**	**Support Staff 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		2,041	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	27,836
FY2028	**90**	**Support Staff 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,469	2,517	2,517	2,517	2,517	2,517	2,839	2,839	2,839	2,839	2,839	2,839	32,092

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

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
			Check Totals:	*175,254*	*177,045*	*178,482*	*178,482*	*178,482*	*178,482*	*187,189*	*187,189*	*187,186*	*187,186*	*187,186*	*197,936*	***2,200,098***
				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.																
FY2028	**91**	**Support Staff 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
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Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*175,254*	*177,045*	*178,482*	*178,482*	*178,482*	*178,482*	*187,189*	*187,189*	*187,186*	*187,186*	*187,186*	*197,936*	***2,200,098***
				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.																
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		Total Proposed Expenditure Reductions:		**175,254**	**177,045**	**178,482**	**178,482**	**178,482**	**178,482**	**187,189**	**187,189**	**187,186**	**187,186**	**187,186**	**197,936**	**2,200,098**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*186,306*	*188,646*	*190,066*	*190,066*	*190,066*	*190,066*	*200,079*	*200,079*	*200,076*	*200,076*	*200,076*	*210,826*	***2,346,430***
				FY2030												
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 FY2030**
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.																
FY2028	1	**Certified 1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,594	3,658	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	44,472
FY2028	2	**Certified 1: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	914	931	947	947	947	947	947	947	947	947	947	947	11,316
FY2028	3	**Certified 1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	4	**Certified 2: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	5	**Certified 2: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	6	**Certified 2: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	7	**Certified 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,938
FY2028	8	**Certified 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	882	899	915	915	915	915	915	915	915	915	915	915	10,930
FY2028	9	**Certified 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	10	**Certified 4: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,936
FY2028	11	**Certified 4: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,024	2,922	2,938	2,938	2,938	2,938	3,242	3,242	3,242	3,242	3,242	3,242	36,151
FY2028	12	**Certified 4: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	13	**Certified 5: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	14	**Certified 5: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	15	**Certified 5: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	16	**Certified 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,936
FY2028	17	**Certified 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,906	2,922	2,938	2,938	2,938	2,938	3,242	3,242	3,242	3,242	3,242	3,242	37,033
FY2028	18	**Certified 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	19	**Certified 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,936
FY2028	20	**Certified 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	882	899	915	915	915	915	915	915	915	915	915	915	10,929
FY2028	21	**Certified 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	22	**Certified 8: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,621	4,686	4,749	4,749	4,749	4,749	4,749	4,749	4,749	4,749	4,749	4,749	56,797
FY2028	23	**Certified 8: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	6,233	6,249	6,265	6,265	6,265	6,265	7,024	7,024	7,024	7,024	7,024	7,024	79,686
FY2028	24	**Certified 8: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	25	**Certified 9: Wages LTS RIF**	03.010 Personal Services - Employee Salaries & Wages	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,813	2,812	2,812	2,812	2,812	33,752
FY2028	26	**Certified 9: Benefits LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	627	627	627	627	627	627	627	627	627	627	627	627	7,524
FY2028	27	**Certified 9: Cost of Seperation LTS RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	28	**Certified 10: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	6,462	6,552	6,643	6,643	6,643	6,643	6,643	6,643	6,643	6,643	6,643	6,643	79,444
FY2028	29	**Certified 10: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	6,701	6,724	6,747	6,747	6,747	6,747	7,506	7,506	7,506	7,506	7,506	7,506	85,451
FY2028	30	**Certified 10: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK				Check Totals:	186,306	188,646	190,066	190,066	190,066	190,066	200,079	200,079	200,076	200,076	200,076	210,826	2,346,430
FY2027 Initial Required Submission					FY2030												
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 FY2030
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																	
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* If the board will not enact the expenditure reduction this fiscal year, Do NOT Enter Here.																	
FY2028	31	**Certified 11: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		5,231	5,343	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	5,455	65,124
FY2028	32	**Certified 11: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		1,332	1,360	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	1,389	6,469	21,657
FY2028	33	**Certified 11: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	34	**Admin A1: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	8,647	103,764
FY2028	35	**Admin A1: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits		2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	8,586	40,659
FY2028	36	**Admin A1: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	37	**Admin A2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	53,988
FY2028	38	**Admin A2: Benefitss RIF**	03.020 Employees' Retirement and Insurance Benefits		6,574	6,574	6,574	6,574	6,574	6,574	7,332	7,332	7,332	7,332	7,332	7,332	83,434
FY2028	39	**Admin A2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2027	40	**Support Staff 1: Wages Resignation not replaced**	03.010 Personal Services - Employee Salaries & Wages		1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	16,601
FY2027	41	**Support Staff 1: Benefits Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits		6,517	6,517	6,517	6,517	6,517	6,517	7,462	7,462	7,462	7,462	7,462	7,462	83,872
FY2027	42	**Support Staff 1: Cost of Seperation Resignation not replaced**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	43	**Support Staff 2: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,821	1,839	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	22,220
FY2028	44	**Support Staff 2: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		6,586	6,589	6,592	6,592	6,592	6,592	7,536	7,536	7,536	7,536	7,536	7,536	84,760
FY2028	45	**Support Staff 2: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	46	**Support Staff 3: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages		1,821	1,839	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	1,856	22,220
FY2028	47	**Support Staff 3: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits		2,757	2,759	2,762	2,762	2,762	2,762	3,132	3,132	3,132	3,132	3,132	3,132	35,359
FY2028	48	**Support Staff 3: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	49	**Support Staff 4: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages		4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	59,352
FY2028	50	**Support Staff 4: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits		7,080	7,080	7,080	7,080	7,080	7,080	8,025	8,025	8,025	8,025	8,025	8,025	90,627
FY2028	51	**Support Staff 4: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	52	**Support Staff 5: Wages Replacement of SS4 at half time**	03.010 Personal Services - Employee Salaries & Wages		(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(1,935)	(23,220)
FY2028	53	**Support Staff 5: Benefits Retirement Replacement of SS4 at half time**	03.020 Employees' Retirement and Insurance Benefits		(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(306)	(3,669)
FY2028	54	**Admin A3 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(343)	(4,114)
FY2028	55	**Admin A3 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(1,387)
FY2028	56	**Admin A4 additonal day salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(4,764)
FY2028	57	**Admin A4 additonal days benefitsto offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(1,608)
FY2028	58	**Admin A5 additonal days salary to offset RIF of Admin A2**	03.010 Personal Services - Employee Salaries & Wages		(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(4,210)
FY2028	59	**Admin A5 additonal days benefits to offset RIF of Admin A2**	03.020 Employees' Retirement and Insurance Benefits		(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(1,420)
FY2028	60	**Admin A6 additonal days salary to offset RIF of Admin A1**	03.010 Personal Services - Employee Salaries & Wages		(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(403)	(4,836)

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

			Check Totals:	*186,306*	*188,646*	*190,066*	*190,066*	*190,066*	*190,066*	*200,079*	*200,079*	*200,076*	*200,076*	*200,076*	*210,826*	***2,346,430***
				FY2030												
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 FY2030**
EXPENDITURE REDUCTIONS TO BE ENACTED BY THE BOARD THIS FISCAL YEAR-																
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FY2028	61	**Admin A6 additonal days benefits to offset RIF of Admin A1**	03.020 Employees' Retirement and Insurance Benefits	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(1,631)
																0
FY2028	62	**Certified 12: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,979	4,043	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	4,108	49,099
FY2028	63	**Certified 12: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	3,036	3,053	3,069	3,069	3,069	3,069	3,373	3,373	3,373	3,373	3,373	3,373	38,602
FY2028	64	**Certified 12: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	65	**Certified 13: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,621	4,717	4,814	4,814	4,814	4,814	4,814	4,814	4,814	4,814	4,814	4,814	57,475
FY2028	66	**Certified 13: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	6,233	6,257	6,282	6,282	6,282	6,282	7,040	7,040	7,040	7,040	7,040	7,040	79,859
FY2028	67	**Certified 13: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	68	**Certified 14: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,851	3,915	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	3,979	47,558
FY2028	69	**Certified 14: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	3,004	3,020	3,036	3,036	3,036	3,036	3,340	3,340	3,340	3,340	3,340	3,340	38,209
FY2028	70	**Certified 14: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	71	**Certified 15: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,466	3,530	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	3,594	42,938
FY2028	72	**Certified 15: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,906	2,922	2,938	2,938	2,938	2,938	3,242	3,242	3,242	3,242	3,242	3,242	37,033
FY2028	73	**Certified 15: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	74	**Certified 16: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	3,594	3,658	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	44,477
FY2028	75	**Certified 16: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	5,971	5,988	6,004	6,004	6,004	6,004	6,763	6,763	6,763	6,763	6,763	6,763	76,550
FY2028	76	**Certified 16: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	77	**Certified 17: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,108	4,172	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	50,640
FY2028	78	**Certified 17: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	6,102	6,118	6,135	6,135	6,135	6,135	6,893	6,893	6,893	6,893	6,893	6,893	78,119
FY2028	79	**Certified 17: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	80	**Certified 18: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	4,428	4,525	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	4,622	55,173
FY2028	81	**Certified 18: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	1,127	1,152	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	14,044
FY2028	82	**Certified 18: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	83	**Support Staff 5: Wages Retirement**	03.010 Personal Services - Employee Salaries & Wages	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	26,280
FY2028	84	**Support Staff 5: Benefits Retirement**	03.020 Employees' Retirement and Insurance Benefits	2,815	2,815	2,815	2,815	2,815	2,815	3,185	3,185	3,185	3,185	3,185	3,185	36,000
FY2028	85	**Support Staff 5: Cost of Seperation Retirement**	03.020 Employees' Retirement and Insurance Benefits													0
FY2028	86	**Support Staff 6: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	25,042
FY2028	87	**Support Staff 6: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	330	330	330	330	330	330	330	330	330	330	330	330	3,957
FY2028	88	**Support Staff 6: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2028	89	**Support Staff 7: Wages RIF**	03.010 Personal Services - Employee Salaries & Wages	2,345	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	28,466
FY2028	90	**Support Staff 7: Benefits RIF**	03.020 Employees' Retirement and Insurance Benefits	2,839	2,844	2,844	2,844	2,844	2,844	3,214	3,214	3,214	3,214	3,214	3,214	36,346

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PRECAUTION WRITTEN PLAN WORKBOOK																
			Check Totals:	*186,306*	*188,646*	*190,066*	*190,066*	*190,066*	*190,066*	*200,079*	*200,079*	*200,076*	*200,076*	*200,076*	*210,826*	***2,346,430***
FY2027 Initial Required Submission				**FY2030**												
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 FY2030**
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.																
FY2028	**91**	**Support Staff 7: Cost of Seperation RIF**	03.020 Employees' Retirement and Insurance Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
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Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

				Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2030
			Check Totals:	*186,306*	*188,646*	*190,066*	*190,066*	*190,066*	*190,066*	*200,079*	*200,079*	*200,076*	*200,076*	*200,076*	*210,826*	***2,346,430***
				FY2030												
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 FY2030**
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.																
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		Total Proposed Expenditure Reductions:		**186,306**	**188,646**	**190,066**	**190,066**	**190,066**	**190,066**	**200,079**	**200,079**	**200,076**	**200,076**	**200,076**	**210,826**	**2,346,430**

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PRECAUTION WRITTEN PLAN WORKBOOK		*Check Totals:*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	***0***
FY2027 Initial Required Submission			**FY2029**												
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2029**
	FUTURE PLAN ITEMS NOT INCLUDED IN THE FYF UPDATE -Since forecast assumptions may change, **FUTURE PLAN ITEMS THAT THE BOARD WILL NOT ENACT IN THIS CURRENT FISCAL YEAR**, should be entered in this tab. * Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts. * Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.														
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PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 Initial Required Submission

		Check Totals:	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	***0***
			FY2030												
Item	**Description** (unexpected change in funding, etc.)	**Forecast Line**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Total FY2030**
	FUTURE PLAN ITEMS NOT INCLUDED IN THE FYF UPDATE -Since forecast assumptions may change, **FUTURE PLAN ITEMS THAT THE BOARD WILL NOT ENACT IN THIS CURRENT FISCAL YEAR**, should be entered in this tab. * Enter Revenue Enhancements and Expenditure Reductions as POSITIVE amounts. * Enter Revenue Reductions and Increased Costs as NEGATIVE amounts.														
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	Total Proposed Changes:		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2029**	**FY2030**	**FY2029**	**FY2030**
01.010 General Property Tax (Real Estate)	12,883,947	12,070,899	10,727,168	10,275,067	0	0	0	0	12,883,947	12,070,899	10,727,168	10,275,067	0	0	10,727,168	10,275,067
01.020 Tangible Personal Property Tax	3,430,724	2,867,678	2,690,207	2,655,859	0	0	0	0	3,430,724	2,867,678	2,690,207	2,655,859	0	0	2,690,207	2,655,859
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	16,892,994	16,896,431	16,899,943	16,903,529	0	0	0	0	16,892,994	16,896,431	16,899,943	16,903,529	0	0	16,899,943	16,903,529
01.040 Restricted State Grants-in-Aid	2,021,187	2,021,187	2,021,187	2,021,187	0	0	0	0	2,021,187	2,021,187	2,021,187	2,021,187	0	0	2,021,187	2,021,187
01.050 State Reimbursement for Property Tax Credits	1,860,351	1,838,610	1,635,955	1,829,630	0	0	0	0	1,860,351	1,838,610	1,635,955	1,829,630	0	0	1,635,955	1,829,630
01.060 All Other Revenues	1,644,004	1,670,247	1,699,440	1,729,906	50,000	108,000	108,000	108,000	1,694,004	1,778,247	1,807,440	1,837,906	0	0	1,807,440	1,837,906
01.070 Total Revenues	**38,733,207**	**37,365,052**	**35,673,900**	**35,415,178**	**50,000**	**108,000**	**108,000**	**108,000**	**38,783,207**	**37,473,052**	**35,781,900**	**35,523,178**	**0**	**0**	**35,781,900**	**35,523,178**
Other Financing Sources																
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.020 State Emergency Loans and Advancements (Approved)																
02.040 Operating Transfers-In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.050 Advances-In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.060 All Other Financing Sources	86,219	86,219	86,219	86,219	0	0	0	0	86,219	86,219	86,219	86,219	0	0	86,219	86,219
02.070 Total Other Financing Sources	**86,219**	**86,219**	**86,219**	**86,219**	**0**	**0**	**0**	**0**	**86,219**	**86,219**	**86,219**	**86,219**	**0**	**0**	**86,219**	**86,219**
02.080 Total Revenues and Other Financing Sources	**38,819,426**	**37,451,271**	**35,760,119**	**35,501,397**	**50,000**	**108,000**	**108,000**	**108,000**	**38,869,426**	**37,559,271**	**35,868,119**	**35,609,397**	**0**	**0**	**35,868,119**	**35,609,397**
Expenditures																
03.010 Personal Services	18,749,681	18,709,052	19,017,846	19,340,099	(11,759)	(1,017,073)	(1,155,067)	(1,182,987)	18,737,922	17,691,979	17,862,779	18,157,112	0	0	17,862,779	18,157,112
03.020 Employees' Retirement/Insurance Benefits	13,802,997	14,534,033	15,372,310	16,275,017	(38,791)	(829,809)	(1,045,031)	(1,163,442)	13,764,206	13,704,224	14,327,279	15,111,575	0	0	14,327,279	15,111,575
03.030 Purchased Services	4,611,397	4,626,302	4,705,698	4,786,279	0	0	0	0	4,611,397	4,626,302	4,705,698	4,786,279	0	0	4,705,698	4,786,279
03.040 Supplies and Materials	1,074,467	1,092,581	1,099,214	1,106,295	0	0	0	0	1,074,467	1,092,581	1,099,214	1,106,295	0	0	1,099,214	1,106,295
03.050 Capital Outlay	346,600	209,983	214,183	218,468	0	0	0	0	346,600	209,983	214,183	218,468	0	0	214,183	218,468
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	503,500	508,536	513,620	518,468	0	0	0	0	503,500	508,536	513,620	518,468	0	0	513,620	518,468
04.500 Total Expenditures	**39,088,642**	**39,680,487**	**40,922,871**	**42,244,626**	**(50,550)**	**(1,846,882)**	**(2,200,098)**	**(2,346,430)**	**39,038,092**	**37,833,605**	**38,722,773**	**39,898,196**	**0**	**0**	**38,722,773**	**39,898,196**
Other Financing Uses																
05.010 Operating Transfers-Out	34,365	34,365	34,365	34,365	0	0	0	0	34,365	34,365	34,365	34,365	0	0	34,365	34,365
05.020 Advances-Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05.040 Total Other Financing Uses	34,365	34,365	34,365	34,365	0	0	0	0	34,365	34,365	34,365	34,365	0	0	34,365	34,365
05.050 Total Expenditures and Other Financing Uses	**39,123,007**	**39,714,852**	**40,957,236**	**42,278,991**	**(50,550)**	**(1,846,882)**	**(2,200,098)**	**(2,346,430)**	**39,072,457**	**37,867,970**	**38,757,138**	**39,932,561**	**0**	**0**	**38,757,138**	**39,932,561**

Madison Local (Richland)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2027 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	
	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030	FY2027	FY2028	FY2029	FY2030	FY2029	FY2030	FY2029	FY2030
06.010 Excess of Revenues over (under) Expenditures (Line 2.080 less Line 5.050)	(303,581)	(2,263,581)	(5,197,117)	(6,777,594)	100,550	1,954,882	2,308,098	2,454,430	(203,031)	(308,699)	(2,889,019)	(4,323,164)	0	0	(2,889,019)	(4,323,164)
07.010 Cash Balance @ July 1 - Excluding Proposed Renewal/Replacement and New Levies	929,257	625,676	(1,637,905)	(6,835,022)					929,257	726,226	417,527	(2,471,491)			417,527	(2,471,491)
07.020 Cash Balance @ June 30	625,676	(1,637,905)	(6,835,022)	(13,612,616)					726,226	417,527	(2,471,491)	(6,794,656)			(2,471,491)	(6,794,656)
08.010 Estimated Encumbrances @ June 30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	625,676	(1,637,905)	(6,835,022)	(13,612,616)					726,226	417,527	(2,471,491)	(6,794,656)			(2,471,491)	(6,794,656)
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	930,662	3,279,708	4,632,105	0	0	0	0	0	930,662	3,279,708	4,632,105	0	0	3,279,708	4,632,105
11.300 Cumulative Balance of Replacement/Renewal Levies	0	930,662	4,210,370	8,842,475	0	0	0	0	0	930,662	4,210,370	8,842,475	0	0	4,210,370	8,842,475
12.010 Fund Balance @ June 30 for Certification of Contracts, Salaries, Other	625,676	(707,243)	(2,624,652)	(4,770,141)					726,226	1,348,189	1,738,879	2,047,819			1,738,879	2,047,819
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	625,676	(707,243)	(2,624,652)	(4,770,141)					726,226	1,348,189	1,738,879	2,047,819			1,738,879	2,047,819

Impact of Changes:

	Plan Impact			
Revenue Enhancements:	50,000	108,000	108,000	108,000
Renewals/New Levies/State Advances:	0	0	0	0
Expense Reductions:	50,550	1,846,882	2,200,098	2,346,430
Reserves and Encumbrances:	0	0	0	0
Net State Advancements Rev/Repaymt	-	-	-	-
Annual:	100,550	1,954,882	2,308,098	2,454,430
Cumulative:	100,550	2,055,432	4,363,531	6,817,960

Deficits Eliminated?				
	YES	YES	YES	YES
	(Line 10.010)	(Line 10.010)	(Line 12.010)	(Line 12.010)
Deficit Spending Eliminated?	(Line 6.010)		(Line 6.010+Renewals)	
	(203,031)	(308,699)	390,689	308,941
	NO	NO	YES	YES

	YR3 Plan Impact	
	0	0
	0	0
	0	0
	0	0
	-	-
	0	0
	0	0

Deficits Eliminated?	
YES	YES
(Line 12.010)	(Line 12.010)
Deficit Spending Elim	
(Line 6.010+Renewals)	
390,689	308,941
YES	YES