Clearview Local Schools District Written Plan February 2025

Introduction

Clearview LSD Nov. 2024 five-year forecast submission projected a YR3 deficit of \$2,075,028. The district received a notification letter concerning the deficit and was required to submit a written plan sufficient to resolve it. This is the responsive required document consisting of this narrative and an accompanying workbook.

On January 24, 2025, the Clearview Board of Education declared the necessity to renew an existing tax levy exceeding the ten-mill limitation to raise \$352,690 annually for ten years, addressing the emergency requirements of the Clearview Local School District. The Lorain County Auditor, on January 22, 2024, certified that an estimated property tax millage of 2.52 mills would be required to generate the specified revenue, equating to \$88.00 per \$100,000 of the County Auditor's appraised value, based on a total district tax valuation of \$139,938,960.

Background

The district previously attempted to renew two existing levies in recent years, both of which were unsuccessful. Additionally, the district was allocated ESSER funds, which have been fully utilized through the end of FY2024.

Since 2021, the district has undertaken significant developments, including the construction of a new bus/maintenance garage, a wellness activity center, new baseball and softball fields, and a turf football field with new bleachers, all accomplished without additional revenue.

The administration continues to assess staffing needs to alleviate pressure on General Fund dollars. During the 2024-2025 school year, one resignation resulted in salary and benefit savings for FY24. At the end of the 2024-2025 school year, two retirements are anticipated, with plans not to replace these positions, yielding further savings.

Changes in Assumptions

The written plan includes one change in assumption to move the \$352,690 emergency levy renewal (referenced above) from the revenue section of the forecast down to forecast Line 11.010 *Property Tax – Renewal or Replacement*. This revenue will stay on this line until the renewal levies pass or expire.

Revenue Enhancements

This written plan as submitted does not include any revenue enhancements.

Expenditure Reductions to Address Projected Deficit Balance in 2027

In addition to the reduction plan outlined below, the district will limit hiring until sufficient cash balances are restored to alleviate the projected fiscal distress. The timeline for reductions is consistent with negotiated agreement notification requirements.

The following expenditure reductions, totaling approximately \$1.9 million annually, will be approved in FY2025 and implemented in FY2026 to mitigate the projected deficit in FY2027:

Fiscal Year 2025

- 1. **Retirements**: Two employees will retire at the end of the 2024-2025 school year, and one in December 2025. The district plans not to replace 2.5 of these positions, resulting in salary and benefit savings in FY26 and beyond.
- 2. **Staffing Reductions**: After reviewing current enrollment, it was determined that the district could meet contractual requirements with reduced staff. The planned reductions include nine certified teachers and one administrator.
- 3. Continuation of Reductions: The reductions approved in FY25, effective in FY26, are projected to continue in subsequent years to address the deficit.

Fiscal Year 2026

- 1. Capital Project Fund Transfer: The board will suspend the \$1,000,000 annual transfer to the Capital Project Fund, intended for constructing a new elementary school building, through the forecast period.
- 2. Additional Retirements: Four certified positions are projected to retire; the district plans not to replace two of these positions, following the rationale outlined in FY25.
- 3. Service Contract Reductions:
 - Social Worker: The district will discontinue the contracted social worker services with the Lorain County Educational Service Center, determining that existing staff can absorb these responsibilities.
- **4. Reduction in Administration:** The district will reduce the position of one assistant principal.
- 5. Athletic Transfers: Transfers to the athletic department be reduced by at least \$30,000 as there tends to be a regular carryover. This reduction continues throughout the forecast period.
- 6. Capital Outlay: Expenditures will be reduced by at least \$100,000 by postponing non-essential small construction projects. This reduction continues throughout the forecast period.

Financial Oversight

The Board is regularly informed of the district's finances through monthly financial reports prepared by the Treasurer/CFO. These reports include detailed revenue and expenditure analyses, general fund cash balances, investment portfolios, appropriations,

check registers, cash activity summaries, and budget vs. actual expenditure variance analyses.

At this time, district administration intends to implement this plan in the timeline outlined in the workbook. If the district's financial situation improves, the district may not need to implement certain or all plan items. If it worsens, additional actions will be necessary. Approval of this plan does not replace the standard notification process and board actions required to implement these changes.

The Board will be informed during meetings when acting upon the necessary cost savings/reduction plans. After Board approval, the impact of the cost savings/reductions will be explained during the review of the General Fund Account in the monthly financial report.

Closing Statement

This plan is based on the best information available at this time, considering known staff demographics, revenue estimates, spending obligations, and compliance requirements. Depending on future election outcomes, student needs, legislation, budgetary requirements, and unforeseen staffing changes, reductions may vary from those listed to achieve the same or higher cost savings. The district's negotiated agreements do not prohibit any plan items from being implemented in the proposed written plan time frame.

Certification

The Clearview Board of Education reviewed and approved the changes in assumptions, revenue enhancements, and expenditure reductions contained in this plan.

Date of Board of Education meeting and approval: February 10, 2025

Signatures:	
Michael Post, President:	
Mary Ann Nowak, Treasurer:	
Dr. Jerome M. Davis, Superintendent:	

Workbook Setup Questions

Please read accompanying instructions PDF before using the workbook. Answer the questions below to properly populate the workbook.

No REVISION DATE: 12/2024	11 Does the workbook need to display a 6th projection year?
	FISCAL CONSULTANT ONLY (DISTRICT SHOULD NOT ANSWER BEYOND #10)
YR3 Plan Items to be implemented in YR3, should not be reflected in the Spring Forecast Update.	
If this is the case, the fiscal consultant will advise of the due date.	
FYF Updated to Reflect YR2 Plan No Later Than May 31st unless the district's bargaining unit agreements require notification prior to this date.	TOTO: II Jes.
YR3 Plan due Feb. 28th	9 In the third projected fiscal year does the district project a deficit on Line
If this is the case the fiscal consultant will advise of the due date.	
FYF Updated to Reflect YR2 Plan No Later Than May 31st	Line 10.010? If yes:
YR2 Plan due Feb. 28th.	8 In the second projected fiscal year does the district project a deficit on
FYF Updated to Reflect Plan No Later Than March 31st.	deficit? If yes:
CURRENT FISCAL YEAR: See notification letter for due date.	7 In the current fiscal year forecast projection does the district project a
No	6 In the current fiscal year, does the district have a BOE and DEW approved
BOE notification to Association 30 days / Employee Notification 15 days	5 If yes, enter notification date(s) here and contact your fiscal consultant to discuss the plan due date.
	requires notification prior to a certain due date to non-renew or enact reduction in force?
Voc	
FY2025 Fall Forecast Submission	3 Select the five-year forecast submission which triggered the request for
PRECAUTION WRITTEN PLAN	2 Select the type of plan the district is required to complete from the drop down to the right:
Clearview Local (Lorain)	1 Select district name from the drop down to the right:

Clearview Local (Lorain) PRECAUTION WRITTEN PLAN FY2025 Fall Forecast Submission Project

FY2025 Fall Forecast Submission Projection Analysis	Analysis										
Enter five-year forecast data in the light blue cells, if variance is +/- \$100,000 an explanation is required.	_	Historical Actuals	Actuals								
Forecast Line and Description	FY2022	FY2023	EY2024	Manufacture of the second	FY2025	5 Charge	% of	Explanation of v/- 100K Variance	FY2026	5 Change	% of Explanation of 1/- 100K Variance
01.010 General Property Tax (Real Estate)	3,056,159	2,756,651	2,897,555	-2.3%	2,900,000	2,445	0.1%		2,900,000	100	0.0%
01.020 Tangible Personal Property Tax				0.0%			0.0%				0.0%
01.030 Income Tax		ŀ		0.0%			0.0%		000 003 61		0 000
01.035 Unrestricted State Grants-in-Aid	11,123,507	12,889,187	13,429,121	10.0%	13,500,000	70,879	0.1%		1,990,000	o.	0.0%
01.040 restricted Federal Grants-in-Aid • SFSF	1,004,202	1,363,220	037'106'T	\$10.0	oppioceir	2000					
01.050 State Share of Local Property Taxes	379,983	364,125	345,186	.4.7%	350,000	4,814	1.4%		350,000		0.0%
01,060 All Other Revenues	18.491.642	820,841	19 524 120	%U.62-	19,605,000	(32)	0.0%		19,605,000		0.0%
Other Financing Sources	adjusta, ora	20,000,000	40,000,000		10,000						
02.010 Proceeds from Sale of Notes			THOUSE .	0.0%		,	0.0%				0.0%
02.020 State Emergency Loans and Advancements				0.0%			0.0%			,	0.0%
(Approved)	4 777 070	995 VC1 E		57 08	l		200%				0.0%
02.050 Advances in	82,598	-	8,000	0.0%	8,000		0.0%		8,000		0.0%
02,060 All Other Financing Sources	58,758	29,706	31,163	-22.3%	35,000	3,837	12.3%		35,000		0.0%
02.070 Total Other Financing Sources	4,869,285	3,154,094	39,163		43,000				43,000		
02.080 Total Revenues and Other Financing Sources	23,360,927	21,974,126	19,563,283		19,648,000				19,648,000		
Expenditures 03.010 Personal Services	10,025,576	10,527,636	10,890,503	4.2%	11,390,503	500,000	4.6% CBA	4.6% CBA base increase modeled. Step increases modeled.	11,846,123	455,620	4.0% CBA base increase modeled. Step increases modeled. Changes in employees modeled.
03.020 Employees' Retirement/Insurance Benefits	3,780,020	3,827,057	4,376,396	7.8%	4,831,088	454,692	10.4% STRS	10.4% STRS/SERS obligations increase with wage escalation. Medical premium increase modeled.	5,265,886	434,798	 9.0% STRS/SERS obligations increase with wage escalation. Medical premium increase modeled.
03.030 Purchased Services	2,123,111	2,458,559	2,577,370	10.3%	2,500,000	(77,370)	-3.0%		2,550,000	50,000	2.0%
03.040 Supplies and Materials	222,901	264,573	261,245	8.7%	260,927	(318)	0.1%		268,755	7,828	3.0%
03.050 Capital Outlay	4,245,838	4,616,957	353,437	-41.8%	300,000	(53,437)	-15.1%		Juni,uuc		0.0%
03.060 Intergovernmental Debt Service:		756		0.0%			0.0%				0.00
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				0.0%			0.0%				0.0%
DA DAD Principal-State Advancements				0.0%			0.0%				0.0%
				0.0%			0.0%				0.0%
04.055 Principal-Other				0.0%			0.0%				0.0%
04,060 Interest and Fiscal Charges	869 OBE	486 468	509.217	16.2%	300.000	(209.217)	-41.1% ESC	-41.1% ESC multi-service agreement is less than FY24	300,000		0.0%
04.500 Total Expenditures	20,778,144	22,182,006	18,968,168		19,582,518				20,530,764		The second secon
Other Financing Uses 05.010 Operating Transfers-Out	6,945,687	4,156,444	1,346,390	-53.9%	1,030,500	(315,890)	-23,5% Cons	-23.5% Construction transfers have ended. Ongoing \$1 million	1,030,500		0.0%
05.020 Advances-Out	ı	8,000	8,000	0.0%	8,000	,	0.0%		8,000	ý	0.0%
05.030 All Other Financing Uses	34	2	(13,350)	-10435.6%		13,350	-100.0%		, 030 500	ř	0.0%
05.040 Total Other Financing Uses	6,945,721	4,164,508	1,341,040		1,038,500				21 550 254		
05.050 Total Expenditures and Other Financing Uses	27,723,865	26,346,514	20,309,208		20,621,018				21,569,264		
06.010 Excess of Revenues over (under)	(4,362,938)	(4,372,388)	(745,925)	No. of Concession,	(973,018)			THE CONTRACT OF STREET	(1,921,264)		
07,010 Cash Balance July 1 · Excluding Proposed	13,622,222	9,259,284	4,886,897		4,140,972				3,167,954		
Renewal/Replacement and New Levies									1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
07.020 Cash Balance June 30	9,259,284	4,886,896	4,140,972	201.0	3,167,954	1500 5007	13 00 000	The same same a bistories by same same a brief	1,246,690		0.09%
08.010 Estimated Encumbrances June 30	741,844	805,509	867,112	6.1%	750,000	(117,112)	-T3.5% ENCU	13.5% Engumbrances set a historically reasonable level.	000,000		0.03
09.010 Textbooks and Instructional Materials				0.0%		- 27	0.0%			c	0.0%
				0.0%			0.0%				0.0%
				0.0%			0.0%				0.0%
09.044 Fiscal Stabilization				0.0%			0.0%			20	0.0%

Clearview Local (Lorain) PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projection Analysis

15.010 Unreserved Fund Balance June 30	14.010 Revenue from Future State Advancements Cumulative State Advancements	13.030 Cumulative Balance of New Levies	13.020 Property Tax - New	13.010 Income Tax + New	Contracts, Salaries, Other Revenue from New Levies	12.010 Fund Balance 6/30 for Certification of	11.300 Cumulative Balance of Replacement/Renewal	11.020 Property Tax - Renewal or Replacement	Revenue from Replacement/Renewal Levies 11.010 Income Tax + Renewal	Appropriations	10.010 Fund Balance June 30 for Certification of	-			09.050 Debt Service	Forecast Line and Description	Enter five-year forecast data in the light blue cells, if variance is +/- \$100,000 an explanation is required.
8,517,440						8,517,440	85				8,517,440					FY2022	_
4,081,387						4,081,387	3	100			4,081,387					FY2023	Historical Actuals
3,273,860		,				3,273,860	10	The State of			3,273,860					FY2024	Actuals
	0.0%		0.0%	0.0%				0.0%	0.0%				0.0%	0.0%	0.0%	Autrage	
2,417,954						2,417,954		200			2,417,954					FY2025	
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	0.0%		0.0%	0.0%				0.0%	0.0%		į		0.0%	0.0%	0.0%	Sk of Change	
																Explanation of +/- 100K Variance	
496,690						496,690					496,690	-				FY2026	
								<u> </u>			7				4	5 Change	
	0.0%		0.0%	0.0%				0.0%	0.0%				0.0%	0.0%	0.0%	<u> </u>	
																Explanation of +/- 100K Variance	

Clearview Local (Lorain) PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projection

	07.020 Cash Balance June 30 (1,325,028) 08.010 Estimated Encumbrances June 30 750,000 0.0%	07.010 Cash Balance July 1 · Excluding Proposed 1.246,690 Renewal/Replacement and New Levies	06.010 Excess of Revenues over (under) (2.574.718) Expenditures (2.080 less 5.050)	05.050 Total Expenditures and Other Financing Uses 42,243,748	2	05.020 Advances-Out 8,000 . 0.0% 05.030 All Other Financing Uses 0.0%	1,030,500 .	the management of the state of	04.300 Other Objects 300,000 . 0.0%	Interest and Fiscal Charges	Principal-Other	04,040 Principal-Mare Advancements - 0.0%	Principal-State Loans -		Debt Service: 04 010 Principal-All (Historica) Only) - 0.0%	governmental		03.030 Purchased Services 2,600,000 50,000 2.0%	nent/Insurance Benefits 5,739,816 473,930	Expenditures 11,964,584 118,461 1.0% Step 03.010 Personal Services	ancing Sources 19,6	es 43,000	02.050 All Other Einspering Sources 35.000 - 0.000	ansfers-In	(Approved)	OZ.010 Proceeds from Sale of Notes OZ.010 Proceeds from Sale of Notes OZ.020 Proceeds from Sale of Notes OZ.020 Proceeds from Sale of Notes OZ.020 Proceeds from Sale of Notes	01.070 Total Revenues 19,605,000	01.050 State Share of Local Property laws 350,000 - 0.0% 01.060 All Other Revenues 865,000 - 0.0%	FSF By a repaired	01.035 Univestricted State Grants-in-Aid 13,500,000 - 0.0%		01.010 General Property Tax (Real Estate) 2,900,000 0.0% 01.020 Taneible Personal Property Tax 0.0%	Forecast Line and Description FY2027 \$ Change Change	Instructions: Enter five-year forecast data in the light blue cells, if variance is */- \$100,000 an explanation is required.
																			9.0% STR5/SERS obligations increase with wage escalation. Medical premium increase modeled.	1.0% Step increase modeled.													Explanation of +/ 100K Variance	
	750,000	(1,325,028)	(3,366,251)	22,720,000	1,038,500	8,000	1,030,500		21,875,751								300,000	2,650,000	6,256,399	12,084,230	19,648,000	43,000	35,000	8 000			19,600,000	865,000	000 035	13,500,000		2,900,000	\$43028	
	64																· electric	8,304	516,583	119,646													\$ Change	
0.0%	0.0%					0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	9.0%	1.0%			0.0%	0.0%		0.0%		0.0%		0.0%	0.0%	0.0%	Change	2
	750,000	(4,591,279)	(4,008,723)	en standan	1,038,500	8,000	1,030,500	2000	22,618,223	200 000							300,000	293,676	6,819,475	12,205,072	19,648,000	43,000	35,000	8,000			000/c06/61	865,000	350,000	1,990,000		2,500,000	845059	
						, .								,	,			8,554	563,076	120,842													5 Charge	
0.0%	0.0%		Distance of the last			0.0%	0.0	0.084	0,00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	9.0%	1.0%			0.0%	0.0%		0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	Charge	

Clearview Local (Lorain) PRECAUTION WRITTEN PLAN

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15.010 Unreserved Fund Balance June 30	Cumulative State Advancements	14.010 Revenue from Future State Advancements	13.030 Cumulative Balance of New Levies	13.020 Property Tax - New	13.010 Income Tax - New	Revenue from New Levies	Contracts, Salaries, Other	12 010 Fund Ralance 6/30 for Contification of	11.300 Cumulative Balance of Replacement/Renewal	11.020 Property Tax - Renewal or Replacement	11.010 Income Tax Renewal	Revenue from Renlacement/Renewal Levies	Appropriations	10.010 Fund Balance June 30 for Certification of	09 080 Reconvation of Fund Balance	09.070 Bus Purchases	09.060 Property Tax Advances	09.050 Debt Service	Forecast Line and Description	Instructions: Enter five-year forecast data in the light blue cells, if variance is +/- \$100,000 an explanation is required.
(2,075,028)								12 075 0280		8				(2,075,028)					FY2027	
		(4)		-															5 Change	
		0.0%		0.0%	0.0%					0.0%	0.0%					0.0%	0.0%	0.0%	% of Change	
																			Explanation of +/- 100K Variance	
(5,341,279)								(5.341,279						(5,341,279)					FY2028	
9																			5 Change	
		0.0%		0.0%	0.0%		1			0.0%	0.0%					0.0%	0.0%	0.0%	Change	
(9,350,002)								[9,350,002						(9,350,002)	+				FY2029	
7														-				2.3	5 Change	
		0.0%		0.0%	0.0%		2			0.0%	0.0%					0.0%	0.0%	0.0%	Change	

PRE	PRECAUTION WRITTEN PLAN WORKBOOK	Check Totals	0	0	0	0	0
3	FY2025 Fall Forecast Submission		FY2025	FY2026	FY2027	FY2028	FY2029
			Annual	Annual	Annual	Annual	Annual
iten	Item Description (unexpected change in funding, etc.)	Forecast Line	Adjustment	Adjustment Adjustment Adj	Adjustment	Adjustment	Adjustment
1	CHANGES IN ACCIDANTIONS	receils of district actions to reduce expenditures or	mercace revenue				

JANGES IN ASSUMPTIONS - items affecting the forecast that are not the result of district actions to reduce expenditures or increase revo

(44,086)	(22,043)	ATTACA TO THE PARTY OF THE PART	representation of the first process of the first pr	u
(308,604)	(154,302)	01.010 General Property Tax (Real Estate)	November 2024 FYF did not consider \$352,690 emergency levy expiration at conclusion of calendar year 2025. Change of Assumption to move this levy renewal below Line 10.010 in calendar 2026.	
352,690	176,345	11.020 Property Tax - Renewal or Replacement	November 2024 FYF did not consider \$352,690 emergency levy expiration at conclusion of calendar year 2025. Change of Assumption to move this levy renewal below Line 10.010 in calendar 2026.	P

Total Proposed Changes:

0 0 0

PRECAUTION WRITTEN PLAN

Uses D6.010 Excess of Revenues over (under) Expenditures (2.080 less 5.050)	35.040 Total Other Financing Uses 35.050 Total Expenditures and Other Financing
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FY2025 Fall Forecast Submission		FY2025 Fa	FY2025 Fall Forecast Submission	ubmission			Change	Changes in Assumptions	tions
Forecast line	FYZOZS	EV2026	FY2027	FY7078	FY2029	FY2025	FY2026	FY2027	FY2028
01.010 General Property Tax (Real Estate)	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	10	(154,302)	(308,604)	(308,604)
01.020 Tangible Personal Property Tax							3		•
01,030 Income Tax	700		•	• 3		•3		7.	
01,035 Unrestricted State Grants In Aid	13,500,000	13,500,000	13,500,000	13,500,000	13,500,000			2	
01.040 Restricted State Grants-in-Aid	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000	×		v	4
01,045 Restricted Federal Grants-in-Aid - SFSF									
01.050 State Share of Local Property Taxes	350,000	350,000	350,000	350,000	350,000	હ	(22,043)	(44,086)	(44,086
01.060 All Other Revenues	865,000	865,000	865,000	865,000	865,000	*			3.
01.070 Total Revenues	19,605,000	19,605,000	19,605,000	19,605,000	19,605,000	•	(176,345)	(352,690)	(352,690
Other Financing Sources									
02.010 Proceeds from Sale of Notes	ř			×				3	
02,020 State Emergency Loans and Advancements (Approved)		·	90	·	÷	£			,
02.040 Operating Transfers-In					20	.00	0.00	22	
02.050 Advances-In	8,000	8,000	8,000	8,000	8,000	-68		**	55
02.060 All Other Financing Sources	35,000	35,000	35,000	35,000	35,000	8.	- 325		
02.070 Total Other Financing Sources	43,000	43,000	43,000	43,000	43,000	6			10
02.080 Total Revenues and Other Financing Sources	19,648,000	19,648,000	19,648,000	19,648,000	19,648,000	,	(176,345)	(352,690)	(352,690)
Expenditures									
03.010 Personal Services	11,390,503	11,846,123	11,964,584	12,084,230	12,205,072	31			,
03.020 Employees' Retirement/Insurance Benefits	4,831,088	5,265,886	5,739,816	6,256,399	6,819,475				. 1
03.030 Purchased Services	2,500,000	2,550,000	2,600,000	2,650,000	2,700,000	•			
03,040 Supplies and Materials	260,927	268,755	276,818	285,122	293,676	40		r s	e
03.050 Capital Outlay	300,000	300,000	300,000	300,000	300,000			×	
03.060 Intergovernmental						*		£	
Debt Service:									
04.010 Principal-All (Historical Only)		ı				36		,	
04.020 Principal-Notes		1		12		*		×	
04.030 Principal State Loans		÷	×				,	v	
04,040 Principal-State Advancements		24	>				8		
04.050 Principal-HB 264 Loans		÷					, î		
04.055 Principal-Other			ı				à.		
04.060 Interest and Fiscal Charges			ı	ı				9	
04.300 Other Objects	300,000	300,000	300,000	300,000	300,000			34	23
04.500 Total Expenditures	19,582,518	20,530,764	21,181,218	21,875,751	22,618,223	e.			
Other Financing Uses									
05.010 Operating Transfers-Out	1,030,500	1,030,500	1,030,500	1,030,500	1,030,500	6			•
05.020 Advances-Out	8,000	8,000	8,000	8,000	8,000	c		6	·
05.030 All Other Financing Uses					,	53	0.20		20
05.040 Total Other Financing Uses	1,038,500	1,038,500	1,038,500	1,038,500	1,038,500	đ	×	¥	75
05.050 Total Expenditures and Other Financing Uses	20,621,018	21,569,264	22,219,718	22,914,251	23,656,723	C	20	63	tie.
05.010 Excess of Revenues over (under) Expenditures (2.080 less 5.050)	(973,018)	(1,921,264)	(2,571,718)	(3,266,251)	(4,008,723)		(176,345)	(352,690)	(352,690)

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(352,690)	th:	18	×		**		2			×							c	•			(352,690)	•		15		,	•	(352,690)	0.	(44,086)		٠	5	•	(308,604)	FY2028
(352,690)	16	*		P					ű		à	ä	4				120	i S		ā	(352,690)	,				ï		(352,690)	1	(44,086)				ê	(308,604)	FY2029
(973,018)	20,621,018	1,038,500		8,000	1,030,500	19,582,518	300,000		2	12	20.		9	÷		300,000	260,927	2,500,000	4,831,088	11,390,503	19,648,000	43,000	35,000	8,000				19,605,000	865,000	350,000	1,990,000	13,500,000		126	2,900,000	FY2025
(2,097,609)	21,569,264	1,038,500		8,000	1,030,500	20,530,764	300,000			-1		7	¥	æ		300,000	268,755	2,550,000	5,265,886	11,846,123	19,471,655	43,000	35,000	8,000	e		59	19,428,655	865,000	327,957	1,990,000	13,500,000	×		2,745,698	FY2026
(2,924,408)	22,219,718	1,038,500	2	8,000	1,030,500	21,181,218	300,000	·		- 1		z		,		300,000	276,818	2,600,000	5,739,816	11,964,584	19,295,310	43,000	35,000	8,000	558		æ	19,252,310	865,000	305,914	1,990,000	13,500,000	×	e i	2,591,396	Y2025 FY2026 FY2027 FY2028 FY202
(3,618,941)	22,914,251	1,038,500		8,000	1,030,500	21,875,751	300,000				-	i.	Ng.	9	4	300,000	285,122	2,650,000	6,256,399	12,084,230	19,295,310	43,000	35,000	8,000		8		19,252,310	865,000	305,914	1,990,000	13,500,000		8	2,591,396	FY2028
(4,361,413)	23,656,723	1,038,500		8,000	1,030,500	22,618,223	300,000								,	300,000	293,676	2,700,000	6,819,475	12,205,072	19,295,310	43,000	35,000	8,000		,	4	19,252,310	865,000	305,914	1,990,000	13,500,000			2,591,396	FY2029

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							15.010 Unreserved Fund Balance June 30	Cumulative State Advancements	14.010 Revenue from Future State Advancements	13.030 Cumulative Balance of New Levies	13.020 Property Tax - New	13.010 Income Tax · New	12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other Revenue from New Levies	11.300 Cumulative Balance of Replacement/Renewal Levies	11.020 Property Tax - Renewal or Replacement	Revenue from Replacement/Renewal Levies 11.010 Income Tax - Renewal	10.010 Fund Balance June 30 for Certification of Appropriations	09.080 Reservation of Fund Balance	09.070 Bus Purchases	09.060 Property Tax Advances	09.050 Debt Service	09.044 Fiscal Stabilization	09.040 DPIA	09.030 Budget Reserve	09.020 Capital Improvements	09.010 Textbooks and instructional Materials	Reservation of Fund Balance	08.010 Estimated Encumbrances June 30	07.020 Cash Balance June 30	07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	Forecast Line	FY2025 Fall Forecast Submission
							2,417,954		0.0		•		2,417,954				2,417,954											750,000	3,167,954	4,140,972	FY2025	
						lmpa	496,690	34	r.º	\$\frac{1}{2}	20	,	496,690		,	-	496,690	5		,	,		×	Ŷ.		្		750,000	1,246,690	3,167,954	FY2026	FY2025 Fa
				Renewals		Impact of Changes in Assumptions:	(2,075,028)	. 4	ko	X.	,		(2,075,028)	,			(2,075,028)							4		×		750,000	(1,325,028)	1,246,690	FY2027	FY2025 Fall Forecast Submission
		Reserves and I	Expen	Renewals/New Levies/State Advances:	Revenue E	ges in Ass	(5,341,279)	*	50				(5,341,279)	,			(5,341,279)							2.	. 8	٠		750,000	(4,591,279)	(1,325,028)	FY2028	ubmission
Cumul stine	Annual:	Reserves and Encumbrances:	Expense Reductions:	tate Advances:	Revenue Enhancements	umptions:	(9,350,002)	3	10.	40			(9,350,002)			,	(9,350,002)	,	,	,			T.		11			750,000	(8,600,002)	(4,591,279)	FY2029	201507
,		2:	53	80	,			,		80								!				,		,							FY2025	
			,	176,345	(176,345)							,		176,345	176,345																FY2026	Chan
				352,690	(352,690)					Æ	*			529,035	352,690	×		-00	Ŷη					5	141						FY2027	Changes in Assumptions
				352,690	(352,690)				93	±				881,725	352,690			*:	•				- 1		9	æ					FY2028	ptions
•				352,690	(352,690)					*				1,234,415	352,690	S)							y,		8						FY2029	
(Line 10.010)	YES		Deficits Eliminated?				2,417,954			ī.	v.		2,417,954	-		i,	2,417,954		1					a e	74			750,000	3,167,954	4,140,972	FY2025	Updated
(Line 10.010) (Line 10.010) (Line 12.010) (Line 12.010)	YES		iminated?				496,690	6		7		7	496,690	176,345	176,345	4	320,345		13					5	5			750,000	1,070,345	3,167,954	FY2026	Forecast (F
(Line 12.010)	NO						(2,075,028)	*:				*	(2,075,028)	529,035	352,690		(2,604,063)	*	50				2.			3		750,000	(1,854,063)	1,070,345	FY2027	Updated Forecast (Reflects Changes in Assumptions)
(Line 12.010)	NO.						(5,341,279)			-			(5,341,279)	881,725	352,690	, S4	(6,223,004)	100				18		-	174	84		750,000	(5,473,004)	(1,854,063)	FYZ028	nges in Assui
(Line 12.010)	ě						(9,350,002)	93			:0		(9,350,002)	1,234,415	352,690		(10,584,417)	×		х.	1							750,000	(9,834,417)	(5,473,004)	FY2029	uprions)

FY2025 Fall Forecast Submission PRECAUTION WRITTEN PLAN WORKBOOK Clearview Local (Lorain) Check Totals: Adjustment | Adjustment | Adjustment | Adjustment | Adjustment MOTETH THE BOSIO WILL ELIGICATION IS LEASTING ELIGIBLE HILL HIS LIST OF year, enter it below, otherwise enter it in the tab titled "Plan Items FY2025 FY2027 FY2028 Annual FY2029 Annual

Total Proposed Revenue Enhancements:

0

0

NOTE. If the board will enact the expenditure reduction this fiscal year enter it below, otherwise enter it in the tab titled "Plan Items NOT Required in the FYF".

Clear	Clearview Local (Lorain)		NOTE: If the board will enact the expenditure reduction this fiscal	ard will enac	ct the expen	diture reduct	ion this fisca		year enter it below, otherwise		enter it in the tab titled	ne tab title	d "Plan Ite	"Plan Items NOT Required in the FYF	ired in the t	0
FY2025 Fa	FY2025 Fall Forecast Submission	Check locals:	0	6	0				FY2025	25	•	e				
Implement	Description [tem Description	Forecast Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan		Feb	Mar	Apr	May	Jun	Total FY2025
	EXPENDITURE REDUCTIONS - Enter each expenditure reduction as a positive amount.	enditure reduction as a positive amount.	List each staff reduction by INDIVIDUAL POSITION	aff reduct	tion by IN	IDIVIDUAL	POSITION		hould be	three li	nes per e	ach (wa	ges, ben	there should be three lines per each [wages, benefits, separation]!	ration)!	
FY2026	1 HS Math (retiring - not replacing) certificated - Salary	03.010 Personal Services - Employee Salaries & Wages														0
FY2026	2 HS Math (retiring - not replacing) certificated - Estimated	03.020 Employees' Retirement and Insurance														0
FY2026	Benefits 3 HS Math (retiring - not replacing) certificated -	Benefits 03.010 Personal Services - Employee Salaries &														
SCOCKE		Wages OR 010 Personal Services - Employee Salaries &														0
FTAUAG	Salary FY26 forward - certificated	Wages														0
FY2026	5 Career Based Intervention (retiring - IVS to share cost at 1/2 EV36 forward) certificated. Estimated Benefits	03.020 Employees' Retirement and Insurance														0
FY2026	6 Career Based Intervention - Separation/Severance borne by	03.010 Personal Services - Employee Salaries &														
2000		Wages														0
970744	/ No Math (resigned - not replacing) certificated - salary	Wages														0
FY2026	8 HS Math (resigned - not replacing) certificated - Estimated	03.020 Employees' Retirement and Insurance														5
FY2026	Benefits 9 HS Math (resigned - not replacing) certificated - No	03.010 Personal Services - Employee Salaries &														
EV3076		Wages O3 010 Personal Services - Employee Salaries &														0
		Wages														0
FYZ0Z6	11 MS ELA position #1 RIF certified - Estimated Benefits	Benefits														0
PY2026	12 MS ELA position #1 RIF certified - No Separation/Severance	03.010 Personal Services - Employee Salaries &														0
FY2026	13 MS ELA position #2 RIF certified - Salary	03.010 Personal Services - Employee Salaries &														0
FY2026	14 MS ELA position #2 RIF certified - Estimated Benefits	03.020 Employees' Retirement and Insurance Benefits														0
FY2026	15 MS ELA position #2 RIF certified - No Separation/Severance	03.010 Personal Services - Employee Salaries &														,
FY2026	16 Title I Teacher MS (retiring - certificated) - Salary paid 100%	Wages 03.010 Personal Services - Employee Salaries &														c
FY2026																c
T Tarvar																0
FY2026	18 Title Teacher MS (retiring in December - not replaced) 03.010 certified - Separation/Severance paid out of General Fund in Wages	03.010 Personal Services - Employee Salaries & Wages														ò
FY2026	19 Gifted teacher Rif certified - Salary	03.010 Personal Services - Employee Salaries &														
FY2026		Wages 03.020 Employees' Retirement and Insurance														. 0
FY2026	21 Gifted teacher RIF certified - No Separation/Severance	03.010 Personal Services - Employee Salaries &														
		Wages														0
FY2026	22 Elementary teacher RIF certified - Salary	03.010 Personal Services - Employee Salaries & Wages														0
FY2026	23 Elementary teacher RIF cartifled - Estimated Benefits	03.020 Employees' Retirement and Insurance														0
FY2026	24 Elementary teacher RIF certified - No Separation/Severance	03.010 Personal Services - Employee Salaries &														
FY2026	25 Elementary Computer Science teacher RIF certified - Salary	Wages 03.010 Personal Services - Employee Salaries &														c
FY2026	26 Elementary Computer Science teacher RIF certified -	Wages 03.020 Employees' Retirement and Insurance														c
300043	Estimated Benefits	Benefits 03.010 Personal Services - Employee Salaries &														
SCOCYE		Wages OR 010 Personal Services - Employee Salaries &														0
Name of the last		Wages														0
		Benefits														0
FY2026	30 Kindergarten teacher RIF certified - No	03.010 Personal Services - Employee Salaries & Wares														0
FY2026	31 Assistant Principal RIF certified administrative - Salary	03.010 Personal Services - Employee Salaries &														0
FY2026	32 Assistant Principal RIF certified administrative - Estimated	Wages 03.020 Employees' Retirement and Insurance														c
		Benefits														0

Clearview Local (Lorain)
PRECAUTION WRITTEN PLAN WORKBOOK

NOTE If the board will enact the expenditure reduction this fiscal year enter it below, otherwise enter it in the tab titled "Plan Items NOT Required in the FYF"

Total Proposed Expenditure Reductions:		Estimated Benefits	FY2026 39 Career Based Intervention Replacement certificated -	forward - certificated	FY2026 38 Career Based Intervention Replacement at 1/2 Salary FY26	FY2026 37 Eliminate Athletic Department transfer: FY26-FY29	FY2026 36 Eliminate Building Fund transfer: FY26-FY29	FY2026 35 Reduce budget for capital outlay: FY26-FY29	FY2026 34 ESC Contracted Social Worker reduced starting in FY26	Separation/Severance	FY2076 33 Assistant Principal RIF certified administrative - No	EXPENDITURE REDUCTIONS - Enter each expenditure reduction as a positive amount. List each staff reduction by INDIVIDUAL POSITIO	Vear (position eliminated, budget item reduced, etc.)	FY2025 Fall Forecast Submission	PRECAUTION WRITTEN PLAN WORKBOOK
		Benefits	03.020 Employees' Retirement and Insurance	Wages	03.010 Personal Services - Employee Salaries &	05,010 Operating Transfers-Out	05.010 Operating Transfers-Out	03.050 Capital Outlay	03.030 Purchased Services	Wages	03.010 Personal Services - Employee Salaries &	nditure reduction as a positive amount	Forecast Une		Check Totals:
												L List each	M		0
												staff redu	Aug		
9												action by	Sep		
0												DIVIDIN	8		0
0												UAL POS	H		0
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0												ere shou	Dec		0
0												ald be the	ian i	FY2025	0
												ee lines	Feb		0
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0												(wages,	Apr		0
0												benefits.	H		0
0												N, there should be three lines per each (wages, benefits, separation)!	Yew		0
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0	00000	0 0	•	c)	c	0 0	0 0	0 0	0 0)		Total FY2025		0

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FYZUZ6 31 ASSISTANT PRINCIPAL KIF O		30	FY2026 29 Kindergarten teacher Ri		3	FY2026 27 Elementary Computer S	FY2026 26 Elementary Computer S	FY2026 25 Elementary Computer S	FY2026 24 Elementary teacher RIF	FY2026 23 Elementary teacher RIF	FY2026 22 Elementary teacher RIF certified - Salary	FY2026 21 Gifted teacher RIF certif	20	19	certified - Separation/Sc FY26-FY28	H	FY2026 17 Title Teacher MS (retiri	FY2026 16 Title Teacher MS (retiri	FY2026 15 MS ELA position #2 RIF o	FY2026 14 MS ELA position #2 RIF c	FY2026 13 MS ELA position #2 RIF certified - Salary	FY2026 12 MS ELA position #1 RIF c	FY2026 11 WS ELA position #1 RIF	FY2026 10 MS ELA position #1 RIF certified - Salary	FY2026 9 HS Math (resigned - not Separation/Severance	FY2026 8 HS Math (resigned - not Benefits	FY2026 7 HS Math (resigned - not	FY2026 6 Career Based Intervention Clearview LSD entirely	FY2026 5 Career Based Intervention (retiring - IVS to share FY26 forward) certificated - Estimated Benefits	FY2026 4 Career Based Intervention (retirin Salary FY26 forward - certificated	FY2026 3 HS Math (retiring - not replacing) certificated Separation/Severance	FY2026 2 HS Math (retiring - not r	FY2026 1 HS Math (retiring - not r	3	Implement term Description Year (position eliminated, budget item reduced, etc.)	FY2025 Fall Forecast Submission	PRECAUTION WRITTEN PLAN WORKBOOK
	Assistant Principal RIF certified administrative - Salary	F certified - No	Kindergarten teacher RIF certified - Estimated Benefits	Foertined - Salary	Propositional College	Elementary Computer Science teacher RIF certified - No	Elementary Computer Science teacher RIF certified -	Elementary Computer Science teacher RIF certified - Salary	Elementary teacher RIF certified - No Separation/Severance	Elementary teacher RIF certified • Estimated Benefits	certified - Salary	Gifted teacher RIF certified - No Separation/Severance	ied - Estimated Benefits	led - Salary	certified - Separation/Severance paid out of General Fund in FY26-FY28	are paid from Title ! Title ! Teacher MS (retiring in December - not replaced)	from Title I Title I Teacher MS (retiring certificated) - Benefits estimated	Title I Teacher MS (retiring - certificated) - Salary paid 100%	MS ELA position #2 RIF certified - No Separation/Severance	MS ELA position #2 Rtf certified - Estimated Benefits	ertified - Salary	MS ELA position #1 RIF certified - No Separation/Severance	WS ELA position #1 RIF certified - Estimated Benefits	ertified - Salary	HS Math {resigned - not replacing} certificated - No Separation/Severance	HS Math (resigned - not replacing) certificated - Estimated Benefits	HS Math (resigned - not replacing) certificated - Salary	Career Based Intervention - Separation/Severance borne by Clearview LSD entirely	Career Based Intervention (retiring - IVS to share cost at 1/2 FY26 forward) certificated - Estimated Benefits	Career Based Intervention (retiring - IVS to share cost) at 1/2 Salary FY26 forward - certificated	eplacing) certificated -	HS Math (retiring - not replacing) certificated - Estimated Benefits	HS Math (retiring - not replacing) certificated - Salary	EXPENDITURE REDUCTIONS - Enter each expe	get item reduced, etc.)		WORKBOOK
																																			Jul		٥
																																			Aug		0
101,1	7 131		969	3,875		500	950	3.875		969	3,875		969	3,875						969	3 876		969	3,875		471	1,881		2,025	8,099		1,976	7,901		Sep		57,908
163,7	7131		969	3,875		606	969	1.875		969	3,875		969	3,875						960	3 8 7C		969	3,875		946	3,763		2,025	8,099		1,976	7,901		Oct		60,265
,,22,	7111		969	3,875		202	950	3.875		969	3,875		969	3,875						969	3 876		969	3,875		946	3,763		2,025	8,099		1,976	7,901		Nov		60,265
7,532	7 131		969	3,875			950	3.875		969	3,875		969	3,875						969	3 878 E		969	3,875		946	3,763		2,025	8,099		1,976	7,901		Dec		00,,00
,,4.4	7.131		969	3,875			969	3.875		969	3,875		969	3,875						969	3 R75		969	3,875		946	3,763		2,025	8,099		1,976	7,901		Jan	FY2026	607,00
	7.131		969	3,875			960	3.875		969	3,875		969	3,875	(14,479)						3.875		969	3,875		946	3,763	(13,978)	2,025	8,099	(13,666)	1,976	7,901		Feb		797.07
	7.131		969	3,875				3.875		969	3,875		969	3,875	_						3 875		969	3,875		946	3,763	_	2,025	8,099	-	1,976	7,901		Mar		00,200
	7.131		969	3,875				3,875		969	3,875		969	3,875							3 875		969	3,875		946	3,763		2,025	8,099		1,976	7,901		Apr		00/4/00
	7.131		969	3,875				3,875		969	3,875		969	3,875							3.875		969	3,875		946	3,763		2,025	8,099		1,976	7,901		May		4
	7,131			3,875				3,875			3,875			3,875							3.875			3,875		946	3,763		2,025	8,099		1,976	7,901		iun		
	1 71,310	0	8,721	5 38,750	0				0	8,721	5 38,750	0	8,721	5 38,750	(14,479)	0					32,66	0	8,721	5 38,750	0			(13,978)	5 20,250	9 80,990	(13,666)	6 19,760	1 79,010		Total FY2026		

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Total Proposed Expenditure Reductions:		39 Career Based Intervention Replacement certificated - Estimated Benefits	 Career Based Intervention Replacement at 1/2 Salary FY26 forward - certificated 	34 Ext. United treats access morner resurces a seturing in 1 co. 35 Reduce budget for capital outlay: FY26-FY29 36 Eliminate Building Fund transfer: FY26-FY29 37 Eliminate Athletic Department transfer: FY26-FY29	33 Assistant Principal RIF certified administrative - No Separation/Severance	EXPENDITURE REDUCTIONS - Enter each expe	ntem Description (position eliminated, budget item reduced, etc.)	FY2025 Fall Forecast Submission	PRECAUTION WRITTEN PLAN WORKBOOK
0						*	Int		0
٥							Aug		0
57,908		[485]	(1,938)				Şep		\$7,908
60,265		(485)	(1,938)				8		60,265
60,265		(485)	(1,938)				Nov		60,265
60,265		(485)	(1,938)				Dec		60,265
60,265		(485)	(1,938)				Jan	FY2026	60,265
18,142		(485)	(1,938)				Feb		18,142
60,265		(485)	(1,938)				Mar		60,265
60,265		(485)	(1,938)				Apr		60,265
П		i) (485)	(1,938)				Vew		60,265
60,265 1,307,282		(485)	(1,938)	1,000,000	122,83		Jun		1,307,282
2 1,805,187	00000	5) (4,850)	8) (19,380)	0 1,000,000 0 1,000,000 30,000			Total FY2026		1,805,187

SCOCVS	FY2026	FY2026	FY2026	FY2026		FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	97074	77020	PY2026	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	920244	FY2026	0.5070	2000	FY2026	FY2026	FY2026		ᆲ	FY2025 Fal	PRECAU1
32 Assistant Principal RIF certifled administrative - Estimated	31 Assistant Principal RIF certified administrative - Salary	30 Kindergarten teacher RIF certified - No Separation/Severance	29 Kindergarten teacher RIF certified - Estimated Benefits	28 Kindergarten teacher RIF certified - Salary		27 Elementary Computer Science teacher RIF certified - No	26 Elementary Computer Science teacher RIF certified -	25 Elementary Computer Science teacher RIF certified - Salary	24 Elementary teacher RIF certified - No Separation/Severance	23 Elementary teacher RIF certified - Estimated Benefits	22 Elementary teacher RIF certified - Salary							15 MS ELA position #2 RIF certified - No Separation/Severance	14 MS ELA position #2 RIF certified - Estimated Benefits	13 MS ELA position #2 RIF certified - Salary	12 MS ELA position #1 RIF certified - No Separation/Severance	11 MS ELA position #1 RIF certified - Estimated Benefits	10 MS ELA position #1 RIF certified - Salary	9 HS Math (resigned - not replacing) certificated - No Separation/Severance		7 HS Math (resigned - not replacing) certificated - Salary	Clearliew LSD entirely		Salary FY26 forward - certificated		Benefits Benefits Benefits Benefits Benefits Benefits Benefits	2 HS Math (retiring - not replacing) certificated - Estimated	HS Math (retiring - not replacing) certificated - Salary	EXPENDITURE REDUCTIONS - Enter each expe	Item Description	FY2025 Fall Forecast Submission	PRECAUTION WRITTEN PLAN WORKBOOK
	7.131		969	3,875		200	960	3.875		969	3,875		969	3,875					969	3.875		969	3,875		946	3,763		2,025	8,099		1,976	7,901			Jul		60,265
	7.131		969	3,875		500	969	3.875		969	3,875		969	3,875					969	3,875		969	3,875		939	3,753		2,025	8,099		1,997	7,901			Aug		60,264
	7.345		979	3,916			979	3.916		979	3,916		979	3,916					979	3,916		979	3,916		951	3,802		2,058	8,229		1,997	7,985			Sep		61,126
	7.345		979	3,916		***	979	3,916		979	3,916		979	3,916					979	3,916		979	3,916		951	3,802		2,058	8,229		1,997	7,985			0ct		61,126
1 0 1	7.345		979	3,916			979	3,916		979	3,916		979	3,916					979	3,916		979	3,916		951	3,802		2,058	8,229		1,997	7,985			Nov		61,126
	7,345		979	3,916			979	3,916		979	3,916		979	3,916					979	3,916		979	3,916		951	3,802		2,058	8,229		1,997	7,985			Dec		61,126
9	7,345		979	3,916			979	3,916		979	3,916		979	3,916					979	3,916		979	3,916		951	3,802		2,058	8,229		1,997	7,985			Jan	FY2027	61,126
1 027	7,345		979	3,916			979	3,916		979	3,916		979	3,916	(14,479)				979	3,916		979	3,916		951	3,802	(13,978)	2,058	8,229	(13,666)	1,997	7,985			Feb		19,003
1 027	7,345		979	3,916			979	3,916		979	3,916		979	3,916					979	3,916		979	3,916		951	3,802		2,058	8,229		1,997	7,985			Mar		61,126
1 837	7,345		979	3,916			979	3,916		979	3,916		979	3,916					979	3,916		979	3,916		951	3,802		2,058	8,729		1,997	586'/			Apr		61,126
1 027	7,345		979	3,916		111	979	3,916		979	3,916		979	3,916					979	3,916		979	3,916		951	3,802		2,058	8,229		1,99/	7,985			May		61,126
1 937	7,345		979	3,916			979	3,916		979	3,916		979	3,916					979	3,916		979	3,916		951	3,802		2,058	8,229		T,88/	7,385			Jun		61,126 1,313,957
71 936	87,712	0	11,728	46,910	0		11,728	46,910	0	11,728	46,910	0	11,728	46,910	(14,479)	O	0	0	11,728	46,910	0	11,728	46,910	0	11,395	45,536	(13,978)	24,630	98,488	(13,666)	23,943	200,08			Total FY2027		1,942,497

		FY2026	FY2026	FY2026	FY2026	FY2026	FY2026		Implement Year	FY2025 F.	PRECAL
Total Proposed Expenditure Reductions:		39 Career Based Intervention Replacement certificated - Estimated Benefits	38 Career Based Intervention Replacement at 1/2 Salary FY26 forward - certificated	37 Eliminate Athletic Department transfer: FY26-FY29		34 ESC Contracted Social Worker reduced starting in FY26	33 Assistant Principal RIF certified administrative - No Separation/Severance	EXPENDITURE REDUCTIONS - Enter each expe	Description Description	FY2025 Fall Forecast Submission	PRECAUTION WRITTEN PLAN WORKBOOK
60,265		(485)	(1,938)					•	Jul.		60,265
60,264		(490)	(1,938)						Aug		60,264
61,126		(490)	(1,958)						Sep		61,126
61,126		(490)	(1,958)						on		61,126
61,126		(490)	(1,958)						Nov		61,126
61,126		(490)	(1,958)						Dec		61,126
61,126		(490)	(1,958)						Jan	FY2027	61,126
19,003		(490)	(1,958)						Feb		19,003
61,126		(490)	(1,958)						Mar		61,126
61,126		(490)	(1,958)						Apr		62,126
61,126		(490)	(1,958)						May		61,126
1,313,957		(490)	(1,958)	30,000	1000,000	122,831			Jun		61,126 1,313,957
61,126 1,313,957 1,942,497	00000	(5,875)	(23,456)	30,000	1,000,000	122,831	0		Total FY2027		1,942,497

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FY2026	42024	FY2026	920744	F12026	SCOCKE	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	F12020	712020	SCOLAS	FY2026	FY2026	FY2026	FY2026	PY2026	FY2026	FY2026	FY2026	FT2026	2000	SCOCAS	FY2025	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	FY2026	Implement Year	FY2025 F:	PRECAU
32 Assistant Principal RIF certified administrative - Estimated Benefits	31 ASSISTANT PRINCIPAL RIP CERTIFIED ADMINISTRATIVE - SHIRFY		29 Rindergarten teacher Hi- certified - Estimated benefits			27 Elementary Computer Science teacher Rif certified - No	26 Elementary Computer Science teacher RIF certified -	25 Elementary Computer Science teacher RIF certified - Salary	24 Elementary teacher RIF certified - No Separation/Severance	23 Elementary teacher RIF certified - Estimated Benefits		21 Gifted teacher RIF certified - No Separation/Severance			FY26-FY28	18 Title I Teacher MS (retiring in December - not replaced) certified - Separation/Severance paid out of General Fund in	17 Title I Teacher MS (retiring certificated) - Benefits estimated are paid from Title I	16 Title I Teacher MS (retiring - certificated) - Salary paid 100% from Title I	15 N/S ELA position #2 RIF certified - No Separation/Severance	14 MS ELA position #2 RIF certified - Estimated Benefits			11 MS EIA position #1 RIF certified - Estimated Benefits					Clearview LSD entirely 7 HS Math (resigned - not replacing) certificated - Salary	FY26 forward) certificated - Estimated Benefits 6 Career Based Intervention - Separation/Severance borne by	5 Career Based Intervention (retiring - JVS to share cost at 1/2	4 Career Based Intervention (retiring - JVS to share cost) at 1/2	3 HS Math (retiring - not replacing) certificated - Separation/Severance	 HS Math (retiring - not replacing) certificated - Estimated Benefits 	1 HS Math (retiring - not replacing) certificated - Salary	Description Description	FY2025 Fall Forecast Submission	PRECAUTION WRITTEN PLAN WORKBOOK
1,837	7,345		979	3,916		878	070	3.916		979	3,916		979	3,916						979	3,916		979	3,916	0	951	3,802		2,058	0,44,0	9 720		1,997	7,985	Įu!		61,126
1,837	7,345		979	3,917		2/6	970	3.917		979	3,917		979	3,917						979	3,917		979	3,917		951	3,803		2,058	0,46.0	8 279		1,997	7,985	Aug		61,133
1,892	7,566		990	3,958		900	8	3.958		990	3,958		990	3,958						990	3,958		990	3,958		961	3,843		Z,090		»		2,018	8,069	Sep		62,013
1,892	7,566		990	3,958		900	9	3.958		990	3,958		990	3,958						990	3,958		990	3,958		961	3,843		2,090	1	200		2,018	8,069	Oct		62,013
1,892	7,566		990	3,958		966	8	3,958		990	3,958		990	3,958						990	3,958		990	3,958		961	3,843		Z,090		036.8		2,018	8,069	Nov		62,013
1,892	7,566		990	3,958		990	ŝ	3,958		990	3,958		990	3,958						990	3,958		990	3,958		961	3,843		2,090		260		2,018	8,069	Dec		62,013
1,892	7,566		990	3,958		9000	999	3,958		990	3,958		990	3,958						990	3,958		990	3,958		961	3,843		2,090		98.8		2,018	8,069	nel	FY2028	62,013
1,892	7,566		990	3,958		9000	980	3,958		990	3,958		990	3,958	[14,4/9]	114.4761				990	3,958		990	3,958		961	3,843	(13,978)	2,090		8.360	(13,666)	2,018	8,069	Feb		19,890
1,892	7,566		990	3,958		000	9	3,958		990	3,958		990	3,958						990	3,958		990	3,958		961	3,843		2,090		8.360		2,018	8,069	Mar		62,013
1,892	7,566		990	3,958			990	3,958		990	3,958		990	3,958						990	3,958		990	3,958		961	3,843		7,050	1000	8.360		2,018	8,069	Apr		62,013
1,892	7,566		990	3,958			99	3,958		990	3,958		990	3,958						990	3,958		990	3,958		961	3,843		7,090	300	8.360		2,018	8,069	May		62,013
1,892	7,566		990	3,958			990	3,958		990	3,958		990	3,958						990	3,958		990	3,958		961	3,843		2,000	3	8,360		2,018	8,069	Jun		62,013 1,314,844
22,594	90,350	0	11,858	47,413	o		11.858	47,413	0	11,858	47,413	0	11,858	47,413	(c/w/er)	(14 479)	0	0	0	11,858	47,413	0	11,858	47,413	0	11,512	46,035	(13,978)	010/67	36.036	100,058	(13,666)	24,174	96,660	Total FY2028		1,953,097

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		FY2026	FY2026	FY2026	FY2026	FY2026	FY2026		Implement	FY2025 Fa	PRECAU.	Cleary
Total Proposed Expenditure Reductions:		39 Career Based Intervention Replacement certificated - Estimated Benefits	38 Career Based Intervention Replacement at 1/2 Salary FY26 forward - certificated	36 Eliminate Building Fund transfer: FYZ6-FYZ9 37 Eliminate Athletic Department transfer: FYZ6-FYZ9	35 Reduce budget for capital outlay: FY26-FY29	34 ESC Contracted Social Worker reduced starting in FY26	33 Assistant Principal RIF certified administrative - No Separation/Severance	EXPENDITURE REDUCTIONS - Enter each expe	Description Description	FY2025 Fall Forecast Submission	PRECAUTION WRITTEN PLAN WORKBOOK	Clearview Local (Lorain)
61,126		(490)	(1,958)					***	lut		61,126	,
61,133		(490)	(1,958)						Aug		61,133	
62,013		(495)	(1,979)						Sep		62,013	
62,013		(495)	(1,979)						Oct		62,013	
62,013		(495)	(1,979)						Nov		62,013	
62,013		(495)	(1,979)						Dec		62,013	
62,013		(495)	(1,979)						uer	FY2028	62,013	
19,890		(495)	(1,979)						Feb		19,890	
62,013		(495)	(1,979)						Mar		62,013	
62,013		(495)	(1,979)						Apr		62,013	
62,013		(495)	(1,979)						May		62,013	
62,013 1,314,844		(495)	(1,979)	000,000	100,000	122,831			Jun		1,314,844	
1,953,097	00000	(5,930)	(23,706)	30,000	100,000	122,831	0		Total FY2028		62,013 1,314,844 1,953,097	

FY2026 32 Assistant Principal RIF		FY2026 30 Kindergarten teacher RIF certified - No Separation/Severance FY2026 31 Assistant Principal RIF certified admini	. 2		FY2026 27 Elementary Computer Science teacher RIF Separation/Severance FY2026 28 Kindergarten teacher RIF certified - Salary	26	: 6	3	: 0	: :	FY2026 21 Gifted teacher RIF cer	FY2026 20 Gifted teacher RIF cer	FY2026 19 Gifted teacher RIF certified - Salary	FY2026 18 Title I Teacher MS (rei certified - Separation)	FY2026 17 Title Teacher MS (ret	FY2026 16 Title Teacher MS (ret	FY2026 15 MS ELA position #2 Rt	FY2026 14 MS ELA position #2 Rt	FY2026 13 MS ELA position #2 RIF certified - Salary	FY2026 12 MS ELA position #1 RI	FY2026 11 MS ELA position #1 RI	Separation/Severance FY2026 10 MS ELA position #1 Rif certified - Salary	9	FY2026 8 HS Math (resigned - n	7	FY2026 5 Career Based interver FY2026 6 Career Based interver			ω I	FY2026 1 HS Math (retiring - no		Implement Item Description Year Item (position eliminated, budget item reduced.)	FY2025 Fall Forecast Submission
certified administrative - Estimated		Kindergarten teacher RIF certified - No Separation/Severance Assistant Principal RIF certified administrative - Salary	Kindergarten teacher XII- centried - Estimated Benefits		Elementary Computer Science teacher RIF certified - No Separation/Severance Kindergarten teacher RIF certified - Salary	Elementary Computer Science teacher RIF certified - Estimated Benefits	Elementary Computer Science teacher RIF certified - Salary	ciementary teather his certified - no deparations developed	EINHERVARY RESURES HIS CERTIFIED - ENITHALED GENERICS	IF certified - Salary	Gifted teacher RIF certified - No Separation/Severance	Gifted teacher RIF certified - Estimated Benefits	tified - Salary	are paid from Title ! Title I Teacher MS (retiring in December - not replaced) certified - Separation/Severance paid out of General Fund in researce	Title I Teacher MS (retiring certificated) - Benefits estimated	Title I Teacher MS (retiring - certificated) - Salary paid 100%	MS ELA position #2 RIF certified - No Separation/Severance	MS ELA position #2 RtF certified - Estimated Benefits	F certified - Salary	MS ELA position #1 RIF certified - No Separation/Severance	MS ELA position #1 RIF certified - Estimated Benefits	e F certified - Salary	Benefits HS Math (resigned - not replacing) certificated - No	HS Math (resigned - not replacing) certificated - Estimated	Clearview LSD entirely HS Math (resigned - not replacing) certificated - Salary	Career Based intervention (retiring - Jv) to share cost at 4/2 FY26 forward) certificated - Estimated Benefits Career Based Intervention - Separation/Severance borne by	certificated	Separation/Severance Career Based Intervention fretifing - IVS to share cost) at 1/2	pandacine) cartificated	HS Math (retiring - not replacing) certificated - Salary HS Math (retiring - not replacing) certificated - Estimated	REDUCTIONS - Enter each expe	oudget item reduced, etc.)	
1 892	7,566		990	3,958		990	3,958		990	3,958	990		829 E					990	3,958	990		3,958	961	3,843		2,090	8,360		2,018	8,069		Jul I	
1 892	7,566		989	3,953		989	3,953		989	3,953	200		1953					989	3,953	586		3,953	959	3,835		2,090	8,360		2,018	8,069		Aug	
1 949	7,793		1,000	4,000		1,000	4,000		1,000	4,000	1,000		4 000					1.000	4,000	T,000		4,000	971	000		2,124	8,494		2,039	8,155		Sep	
1949	7,793		1,000	4,000		1,000	4,000		1,000	4,000	1,000		4,000				ď	1,000	4,000	T,000		4,000	971	3,883		2,124	8,494		2,039	8,155		Oct	
1949	7,793		1,000	4,000		1,000	4,000		1,000	4,000	7,000		4.000					1,000	4,000	1,000		4,000	971	3,683		2,124	8,494		2,039	8,155		Nov	
1949	7,793		1,000	4,000		1,000	4,000		1,000	4,000	T)uuu	8	4.000					1,000	4,000	T, out		4,000	971	3,883	Ñ	2,124	8,494		2,039	8,155		Dec	
1949	7,793		1,000	4,000		1,000	4,000		1,000	4,000	1,000		4.000					1,000	4,000	1,000		4,000	971	3,883		2,124	8,494		2,039	8,155		Jan	FY2029
1.949	7,793		1,000	4,000		1,000	4,000		1,000	4,000	1,000		4,000					1,000	4,000	1,000	2	4,000	971	3,563		2,124	8,494		2,039	8,155		Feb	
1.949	7,793		1,000	4,000		1,000	4,000		1,000	4,000	1,000		4,000					1,000	4,000	1,000,	3	4,000	971	3,883		2,124	8,494		2,039	8,155		Mar	
1.949	7,793		1,000	4,000		1,000	4,000		1,000	4,000	1,000		4.000					1,000	4,000	1,000	1000	4,000	971	2,003		2,124	8,494		2,039	8,155		Apr	The state of
1.949	7,793		1,000	4,000		1,000	4,000		1,000	4,000	1,000		4,000					1,000	4,000	1,000	100	4,000	971	3,003	9	2,124	8,494		2,039	8,155		May	
1,949	7,793		1,000	4,000		1,000	4,000		1,000	4,000	1,000		4,000					1,000	4,000	2,000	100	4,000	971	3,000	0000	2,124	8,494		2,039	8,155		lun	
23,274	93,062	0	11,979	47,911	0	11,979	47,911	0	11,979	47,911	0		47,911			o	0	11,979	47,911	0	11 070	47,911	11,630	900,000	46.508	25,420	101,660	0	24,426	97,688		Total FY2029	

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PRECAUTI	PRECAUTION WRITTEN PLAN WORKBOOK	62,013	61,967	62,908	62,908	62,908	62,908	62,908	62,908	62,908	62,908	62,908	62,908 1,315,739	2,005,891
:Y2025 Fall	FY2025 Fall Forecast Submission	Çesi ini						FY2029						To the second
Implement Its	Rem Description (position eliminated, budget item reduced, etc.)	Inf	Aug	Sep	Oct	Nov	Dec	net	F	Mar	Apr	May	Jun	Total FY2029
	EXPENDITURE REDUCTIONS - Enter each expe	_												
FY2026	33 Assistant Principal RIF certified administrative - No Separation/Severance													0
FY2026	34 ESC Contracted Social Worker reduced starting in FY26												122,831	122,831
FY2026	35 Reduce budget for capital outlay: FY26-FY29												100,000	100,000
	36 Eliminate Building Fund transfer: FY26-FY29												1,000,000	1,000,000
FY2026	37 Eliminate Athletic Department transfer: FY26-FY29												30,000	30,000
FY2026	38 Career Based Intervention Replacement at 1/2 Salary FY26						7	10001	1000	1000	(1000)	2000	LOOD C!	220 60
- September 1	forward - certificated	(1,979)	(1,979)	(2,000)	{2,000}	(2,000)	(2,000)	(2,000)	(2,000)	[2,000]	(non)	(1,000)	(2,000)	(000,00)
	Estimated Benefits	(495)	(495)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(5,990)
														000
	Total Proposed Expenditure Reductions	62.013	61.967	62.013 61.967 62,908 62,908 62,908 62,908	62,908	62,908	62,908	62,908	62,908	62,908	62,908	62,908	62,908 1,315,739	2,005,891

FORECAST TO BE ADOPTED AFTER PLAN IS APPROVED BY DEW

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Other Financing Uses 05.050 Total Expenditures and Other Financing 05.040 Total Other Financing Uses 05,030 All Other Financing Uses 05.020 Advances-Out 05.010 Operating Transfers-Out 04.500 Total Expenditures 04.300 Other Objects 04.060 Interest and Fiscal Charges 04.055 Principal-Other 04.050 Principal-HB 264 Loans 04.040 Principal-State Advancements 04.020 Principal Notes 04.010 Principal All (Historical Only) 03.050 Capital Outlay 03.020 Employees' Retirement/Insurance 03.010 Personal Services 02.070 Total Other Financing Sources 02.040 Operating Transfers-In 01.060 All Other Revenues 01.050 State Share of Local Property Taxes 01.045 Restricted Federal Grants-in-Aid - SFSF 01.040 Restricted State Grants-in-Aid 01.035 Unrestricted State Grants-in-Aid 07.010 Cash Balance July 1 - Excluding Proposed Expenditures (2.080 less 5.050) 04.030 Principal State Loans 03.060 Intergovernmental 03.040 Supplies and Materials 03.030 Purchased Services 02.080 Total Revenues and Other Financing 02.060 All Other Financing Sources 02,050 Advances-In 02.020 State Emergency Loans and 02,010 Proceeds from Sale of Notes Other Financing Sources 01.070 Total Revenues 01.020 Tangible Personal Property Tax 01.010 General Property Tax (Real Estate) PRECAUTION WRITTEN PLAN WORKBOOK Renewal/Replacement and New Levies 06.010 Excess of Revenues over (under) Advancements (Approved) FY2025 Fall Forecast Submission 20,621,018 11,390,503 19,582,518 19,648,000 19,605,000 13,500,000 FY2025 4,140,972 4,831,088 2,500,000 1,990,000 1,038,500 1,030,500 2,900,000 (810.646) 300,000 300,000 260,927 865,000 350,000 43,000 35,000 8,000 8,000 o 0 0 o 0 Reflects Changes in Assumptions 21,569,264 20,530,764 19,471,655 19,428,655 11,846,123 13,500,000 FY2026 (2,097.605) 3,167,954 5,265,886 1,990,000 2,745,698 1,038,500 2,550,000 1,030,500 300,000 268,755 43,000 865,000 327,957 300,000 35,000 8,000 8,000 0 0 0 0 0 0 0 **Updated Forecast** 0 0 c 0 0 0 21,181,218 19,252,310 22,219,718 (2,924,408) 11,964,584 19,295,310 13,500,000 FY2027 1,070,345 5,739,816 1,990,000 2,591,396 1,038,500 1,030,500 2,600,000 865,000 276,818 300,000 300,000 305,914 43,000 35,000 8,000 8,000 Ф Φ 21,875,751 (1,854,063) 22,914,251 19,252,310 12,084,230 19,295,310 13,500,000 1,990,000 2,591,396 FY2028 1,038,500 1,030,500 2,650,000 6,256,399 300,000 300,000 285,122 865,000 305,914 43,000 35,000 8,000 8,000 o 0 (5,473,004 22,618,223 19,295,310 19,252,310 23,656,723 (4,361,413 12,205,072 13,500,000 1,990,000 2,700,000 6,819,475 FY2029 1,038,500 1,030,500 2,591,396 300,000 865,000 293,676 300,000 43,000 305,914 35,000 8,000 8,000 0 0 o 0 0 0 0 0 0 0 0 0 FY2025 (Expenditure Reductions and Revenue Enhancements) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 o o o 0 0 0 (1,805,187) (1,030,000) (1,030,000) FY2026 1,805,187 (114,301) (775, 187) (122,831)(438,055) (100,000) 0 0 o 0 0 0 0 0 0 0 0 0 ٥ 0 o 0 Plan Impact (1,942,497) (1,030,000) (1,030,000) FY2027 1,942,497 (912,497) (122,831) (146,397) (100,000) (543,269) 0 0 0 (1,953,097) (1,030,000) (1,030,000) FY2028 1,953,097 (100,000) (122,831) (148,514) (551,752) (923,097) 0 o Ф o 0 0 0 0 a 0 0 0 0 0 0 0 0 o 0 0 0 a o (2,005,891) (1,030,000) FY2029 {1,030,000 2,005,891 (100,000) (122,831) (150,634) (975,891) (602,426) 0 FY2025 20,621,018 19,582,518 11,390,503 19,648,000 19,605,000 13,500,000 1,990,000 1,030,500 4,831,088 2,900,000 4,140,972 1,038,500 2,500,000 (973,018) 260,927 300,000 865,000 300,000 350,000 43,000 35,000 8,000 8,000 (Reflects Plans to be Implemented by Aug. 31st) FY2026 19,755,577 19,428,655 13,500,000 19,764,077 11,408,068 19,471,655 3,167,954 1,990,000 2,745,698 2,427,169 5, 151,585 (292, 422 268,755 327,957 865,000 300,000 200,000 43,000 35,000 8,500 Required Forecast Update 8,000 8,000 500 0 0 0 0 0 0 0 ф 20,268,721 20,277,221 19,252,310 13,500,000 11,421,315 FY2027 2,875,532 19,295,310 2,477,169 5,593,419 1,990,000 2,591,396

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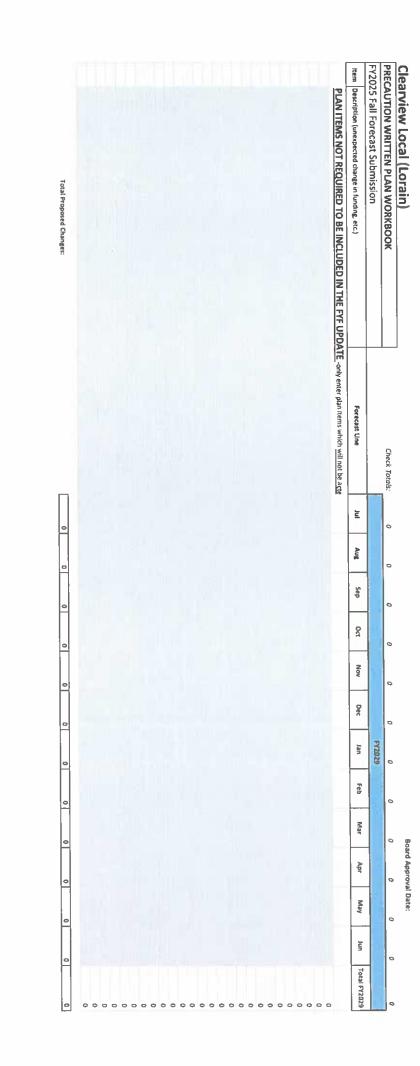
Clearview Local (Lorain) PRECAUTION WRITTEN PLAN WORK

FORECAST TO BE ADOPTED AFTER PLAN IS APPROVED BY DEW

														pproved the and ock and e on:	t certify, the board of education reviewed and approved the changes in assumptions, revenue enhancements and expenditure reductions contained in this workbook and approved the written plan template and narrative on:
No	No	No	NO	NO	7,706,672	5,700,781	3,747,684	1,805,187	0	Cumulative:					
(2,002,832	(1,313,154)	(629,221)	(292,422)	(973,018)	2,005,891	1,953,097	1,942,497	1,805,187	0	Annual:					
(S)	(Line 6.010+Renewals)	(Line	010)	(Line 6.010)	0	0	0	0		cumbrances:	Reserves and Encumbrances:	70			
		ated?	ding Elimina	Deficit Spending Eliminated?	2,005,891	1,953,097	1,942,497	1,805,187	0	Expense Reductions:	Expense				
(Line 12.010)	(Line 12.010)	(Line 12.010)	(Une 10.010)	(Line 10.010) (0	0	0	0	0	te Advances:	Renewals/New Levies/State Advances:	Renewals/			
NO				YES	0	0	0	•	0	Revenue Enhancements	Revenue En				
			inated?	Deficits Eliminated?						Changes.	impact of Changes				
(1,643,330)	359,502	1,672,656	2,301,877	2,417,954						(9,350,002)	(5,341,279)	(2,075,028)	496,690	2,417,954	15.010 Unreserved Fund Balance June 30
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Cumulative State Advancements
0	0	0	0	0	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	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	13.020 Property Tax New
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13.010 Income Tax - New
[3,643,330]	359,502	1,672,656	2,301,877	2,417,954						(9,350,002)	(5,341,279)	(2,075,028)	496,690	2,417,954	12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other Revenue from New Levies
1,234,415	881,725	529,035	176,345	0	0	0	0	0	0	1,234,415	881,725	529,035	176,345	0	11.300 Cumulative Balance of Replacement/Renewal Levies
352,690	352,690	352,690	176,345	0	0	0	0	0	0	352,690	352,690	352,690	176,345	0	11.020 Property Tax - Renewal or Replacement
0	0	0	D.	0	0	0	0	0	0	0	0	0	0	0	Revenue from Replacement/Renewal Levies 11.010 Income Tax - Renewal
(2,877,745)	(522,223)	1,143,621	2,125,532	2,417,954						(10,584,417)	(6,223,004)	(2,604,063)	320,345	2,417,954	10.010 Fund Balance June 30 for Certification of Appropriations
	0	0	0	0	0	0	0	0	0		0	0	0	0	09.080 Reservation of Fund Balance
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	09.070 Bus Purchases
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	09.060 Property Tax Advances
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	09.050 Debt Service
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	09.044 Fiscal Stabilization
0	0	0	0	0	0	0	0	o	0	0	0	0	0	0	09.040 OPIA
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	09.030 Sudget Reserve
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	09.020 Capita Improvements
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservation of Fund Balance 09.010 Textbooks and Instructional Materials
70000	790,000	000,000	000,000	/50,000	0	0	0	0	0	750,000	750,000	750,000	750,000	750,000	08.010 Estimated Encumbrances June 30
(2,127,745)	227,777	1,893,621	2,875,532	3,167,954						(9,834,417)	(5,473,004)	(1,854,063)	1,070,345	3,167,954	07.020 Cash Balance June 30
1st) FY2029	FYZ028	(Reflects Plans to be Implemented by Aug. 31st) 5 FY2026 FY2027 FY2028 F	FY2026	(Refle	ements) FY2029	enue Enhancements) FY2028 FY2029	(Expenditure Reductions and Rever	ure Reductio	Expendit FY2025	FY2029	umptions) FY2028	(Reflects Changes in Assumptions) FY2026 FY2027 FY2028	(Reflects Cha	FYZ025	Forecast Line
							a second second					7	7		1 4040 011 0144034 045111331011

Total Proposed Changes:		PLAN ITEMS NOT REQUIRED TO BE INCLUDED IN THE FYF UPDATE only enter plan items which will not be acted upon by the board of education during the current fiscal year	Item Oescription (unexpected change in funding, etc.)	FY2025 Fall Forecast Submission	Clearview Local (Lorain) PRECAUTION WRITTEN PLAN WORKBOOK
		ATE -only enter plan items which will not be acted t	Forecast Line		Check Totals:
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Total Proposed Changes:	PLAN ITEMS NOT REQUIRED TO BE INCLUDED IN THE FYF UPDATE -only enter plan items which will not be acted	Item Description (unexpected change in funding, etc.)	FY2025 Fall Forecast Submission	PRECAUTION WRITTEN PLAN WORKBOOK	Clearview Local (Lorain)
	ATE -only enter plan items which will not be act	Forecast Line		Check Totals:	
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Figural Integration (1 1 200 00 276.588 251.395 251.39	FY2025	FY2027	FYZGZS	FY2029	F¥2025	FY2026	FY2027	£72028	FY2029	52024s	£45056	FY2027	FY2028	FY2029
11,190,000 1,1	2,900,000	Ç		2,591,396					ı	2,900,000	2,745,698	2,591,396	2,591,396	2,591,396
Semental Las Generia-side Semi-side					2	43	,							
Interviend claratic indict 1997	1.030 Income Tax	,	×	×	-	i.			,	,				
	13,500,000			13,500,000			•			13,500,000	13,500,000	13,500,000	13,500,000	13,500,000
Interior display injunity 1579 Interior interior injunity promite interior	1,990,000			1,990,000					ī	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000
Extra classical color														
March Revenues March Res	350,000			305,914						350,000	327,957	305,914	305,914	305,914
Subsidiary	865,000			865,000			٠	,		865,000	865,000	865,000	865,000	865,000
Concert final discission Concert	19,605,000			19,252,310						19,605,000	19,428,655	19,252,310	19,252,310	19,252,310
The circular in that of items in the filter in the filter in the circular in the preparation and and and content in the filter i	ther Financing Sources													
Intelligenterion (Janual adal adapterionness) Figuriate (Particelisch Figuriate) (Sancherisch	2.010 Proceeds from Sale of Notes			Ŀ	٠		ŀ						ļ.	
Manacariany Transfery in Manacariany (1974) Manacariany Sources (1974) Manacariany S						4	•					٠	·	
Manneriya Surierra Marcin	2.040 Operating Transfers-In													
Withher Financing Sources 35,000	8,000			8,000	. 9	r.				8,000	8,000	8,000	8,000	8,000
Total Other Financing Sources (11,900,000 19,711,005 19,293,100 1	35,000			35,000		e.				35,000	35,000	35,000	35,000	35,000
Principal Servinent and Ohier Financing Principal Servinent Servin	43,000			43,000		,				43,000	43,000	43,000	43,000	43,000
uers Particul Services 11,300,503 11,400,608 11,400,608 11,400,608 11,400,608 11,400,608 11,400,608 11,400,608 11,400,608 11,400,608 11,400,608 11,400,608 11,400,608 4,410,408	otal Revenues and Other Financing 19,648,000 19,	19,	19,	19,295,310			,			19,648,000	19,471,655	19,295,310	19,295,310	19,295,310
Personal Services 1,190,003 1,140,005 1,141,151 1,151,478 1,160,464	rpenditures													
Implement/Intuiting Braefing 4,931,083 5,151,565 5,593,419 6,604,841 5,200,000	11,390,503			11,602,646		×	4.		÷	11,390,503	11,408,068	11,421,315	11,532,478	11,602,646
Unchased Services 2,200,000 2,477,169 2,577,179 2,577,179	4,831,088			6,668,841		à.				4,831,088	5,151,585	5,593,419	6,107,885	4,668,841
Appeller and Materials 260,927 268,755 276,818 285,122 293,670 200,000<	2,500,000			2,577,169	2	à	,		i	2,500,000	2,427,169	2,477,169	2,527,169	2,577,169
	260,927			293,676			10			260,927	268,755	276,818	285,122	293,676
Interpretation Inte	300,000			200,000		9.3	ě	ı		300,000	200,000	200,000	200,000	200,000
Frincipal-State Loans	3.060 Intergovernmental				ļ,	v	Ų.		14		,		i	
Frincipal-Millestores (Instored Dony) Frincipal-Millestores Frincipal-Millestores Frincipal-State Advancements Frincipal-State Advan	Hebt Service:													
Finicipal-State Advancements Finici	M.030 Principal-All (Historical Only)						9							
Principal-State Advancements	M.D20 Principal-Notes							4			3			
Principal-Obtrer Principal-Obtrer Principal-Obtrer Principal-Obtrer Principal-Obtrer 100,0000 100,00	4.030 Principal-State Loans	i.												
Principal-Other Exe Loans Principal-Other Sex Loans Interest and Fiscal Charges Interest and Fiscal	A.DAO Principal-ycate Advancements	Ĭ.												
Interest and Fiscal Charges Interest and Fis	4.050 Principal-HB 264 Loans	Ť.												
19,587,518 19,585,577 20,288,721 20,952,654 21,642,332 20,900 300,000	A DEO Transportant Charges					,							4	C
19,582,518 19,755,577 20,288,721 20,952,654 21,642,332	300,000			300,000				0		300,000	300,000	300,000	300,000	300,000
Assigner Function Equation (United Financing Uses) 1,030,500 500 500 500 500 8,000 9,000 9,000 9,00	19,582,518 19	- 1	20	21,642,332		T.				19,582,518	19,755,577	20,268,721	20,952,654	21,642,332
Operating Transfers-Out 1,030,000 500 500 500 500 500 20											ŝ	60	ŝ	ŝ
1,038,500 8,500	8.000			8,000			,			8,000	8,000	8,000	8,000	8,000
Total Other Financing Uses 1,038,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 1,038,500 20,621,038 1,038,500 20,621,038 1,038,500 20,621,038 1,038,500 20,621,038 1,038,500 20,621,038 1,038,500 20,621,038 1,038,500 20,621,038 20,621,038 1,038,500 20,621,038 20,727 20,727 20,727 20,727 20,727 20,727 20,727 20,727 20,727 20,727 20,727 20,727 20,727 20,727 20,727 20,727	noing Uses												£.	
Total Expenditures and Other Finanche 20,621,018 19,764,077 20,621,023 20,621,038 1,926,037 20,621,038 1978,037 20,621,038 1978,038 21,650,832 21,850,832 21,850,832 21,850,832 21,850,832 21,850,832 21,850,832 227,777 20,621,038 1978,048 1978,048 21,777 20,621,038 1978,048 21,777 20,777 <t< td=""><td>1,038,500</td><td></td><td></td><td>8,500</td><td>W.</td><td>4</td><td></td><td></td><td>¥</td><td>1,038,500</td><td>8,500</td><td>8,500</td><td>8,500</td><td>8,500</td></t<>	1,038,500			8,500	W.	4			¥	1,038,500	8,500	8,500	8,500	8,500
Excess of Revenues over (under) turner (2,200b) ess. 5,050) (\$73,018) (\$73,018) (\$41,911) (\$1,655,864) (\$7,355,527) (\$41,40,917) (\$41,40,917) 4,140,917 4,140,917 4,140,917 4,140,917 4,140,917 4,140,917 4,140,917 4,140,917 4,140,917 4,140,917 2,277,532 1,893,621 227,777 (2,127,745) 227,777 2,157,954 3,167,954 3,167,954 2,975,532 1,893,621 227,777 (2,127,745) 3,167,954	20,621,018 19,7	20,27		21,650,832		×			ÿ.	20,621,018	19,764,077	20,277,221	20,961,154	21,650,832
Cash Balance June 30 4,140,972 3,167,954 2,875,532 1,893,621 227,777 (2,127,745) 4,140,972	(973,018)			(2,355,522)						[810],530]	(292,422)	(983,911)	(0.665,844)	[2,385,523]
W/Replacement and New Levilets 74,807,76 0x82,707 227,777 (2,127,745) 227,775 2,127,745) 3,167,954 3,167,954 3,167,954 2,107,954 2,107,745) 750,000 750,	2 140 877		ı	777 777						4.140.972	3.167.954	2,875,532	1,893,621	227,777
Capital Improvements Bulget Reserve DPIA Ten Date Laborate Line 30 Ten	lew Levies	Т	Ι.	(382 201 2)						3.167.954	2.875.532	1.893.621	227,777	(2,127,745)
Textbooks and instructional Materials Capital improvements Budget Reserve DPIA	750.000			750,000						750,000	750,000	750,000	750,000	750,000
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FORECAST REFLECTING ALL PLAN ITEMS

029	FY2025	£42026	FY2027	FY2028	FY2029
·	2,900,000	2,745,698	2,591,396	2,591,396	2,591,396
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	13,500,000	13,500,000	13,500,000	13,500,000	13,500,000
1	1,990,000	1,990,000	1,990,000	1,990,000	1,990,000
	350,000	327,957	305,914	305,914	305,914
٠	865,000	865,000	865,000	865,000	865,000
	19,605,000	19.428.655	19.752.310	10 353 310	19.252.310

FORECAST REFLECTING ALL PLAN ITEMS

Clearview Local (Lorain) PRECAUTION WRITTEN PLAN WORKBOOK

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	(Reflect	ts Plans to	(Reflects Plans to be implemented by Aug. 31st)	red by Aug.	31st) FY2029	FY2025	Aug. 31st	Aug. 31st but in advance of YR3 FY2026 FY2027 FY2028	nce of YR3	FY2029	F22025	EK2026 FY2027 FY2028	FY2027	
Forecast Line	FY2025	FY2026	FY2027	FY2038	FY2029	FY2025	FY2026	£42027	FY2028	FY2029	FY2025	FY2026	FY2027	SCOCAS
09.050 Debt Service	á	200				1000			22	100	*	30		
09.060 Property Tax Advances		•	10		¥		T.	ı		4				
09.070 Bus Purchases		-		÷	9		,	-						1
711										+		-		1
10.010 Fund Balance June 30 for Certification of Appropriations	2,417,954	2,125,532	1,143,621	(522,223)	(2,877,745)						2,417,954	2,125,532	1,143,621	1
Revenue from Replacement/Renewal Levies														
11.010 Income Tax - Renewal														
11.020 Property Tax - Renewal or Replacement		176,345	352,690	352,690	352,690				-	7.5	ě	176,345	352,690	1
11.300 Cumulative Balance of		176,345	\$29,035	881,725	1,234,415	,		86	*2	ä		176,345	\$29.035	1
Certification of	2,417,954	2,301,877	1,677,636	359,502	(1,643,330)						2,417,954	2,301,877	1,672,656	
Revenue from New Levies														
13.010 Income Tax - New	ţ.	Æ		s	1	1	Ŷ			্ব				
13.020 Property Tax - New	ŭ.	×	*			10.7	6			ā		10		1
13.030 Cumulative Balance of New Levies	8.	20	83	N	49	40			***	211		35		1
14.010 Revenue from Future State Advancements	40	XI.	100	29	i.					41		·	Ž.	
Cumulative State Advancements							Ç.						2.5	
e June 30	2,417,954	2,301,877	1,672,656	359,502	(1,643,330)						2,417,954	2,301,877	1,672,656	
		lmp	Impact of Changes in Assumptions:	ges in Ass	umptions:						Deficits Eliminated?	minated?	460	
				Revenue	Revenue Enhancements:		- 5				(Line 10.010)	(Line 10.010) (Line 10.010) (Line 12.010) (Line 12.010)	(Line 12.010)	
			Renewals	/New Levies/S	Renewals/New Levies/State Advances: Expense Reductions:			•	315		Deficit Spe	Deficit Spending Eliminated?	nated?	
				Dararust and	Barranus and English hrances						(Line 6.010)	010)	(Line 6.010-Renewals)	E.
					Annual						(973,018)	(292,423)	(629,221)	(1.313,154)