

**Office of the Board of Education, Pioneer Career and Technology District, Richland County, Ohio**

To the Auditor of Richland County:

The Board of Education of said School District hereby submits its annual Budget for the year commencing July 1st, 2017 for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.

**Signed** \_\_\_\_\_

**Title** Board President \_\_\_\_\_

**Date** 1/11/2017 \_\_\_\_\_

**SCHEDULE A**

Summary of Amounts Required From General Property Tax Approved by Budget Commission,  
and County Auditor's Estimated Rates

FUND Include only those funds which are requesting general property tax revenue	Fiscal Year Amount Requested of Budget Commission Inside/Outside	Fiscal Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Fiscal Year Amount to be Derived from Levies outside Inside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied			
				Inside 10M Limit	Inside 10M Limit	Outside 10M Limit	Outside 10M Limit
				FY	TY	FY	TY
	Column 1	Column 2	Column 3	Col. 4	Col. 5	Col. 6	Col. 7
<b>Governmental Funds</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX
General Fund	6,735,000					3.70	3.70
<b>Proprietary Funds</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX
<b>Fiduciary Funds</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX
<b>TOTAL ALL FUNDS</b>	\$ 6,735,000.00	\$ -	\$ -	0.00	0.00	3.70	3.70

## PIONEER CAREER & TECHNOLOGY CENTER

## SCHEDULE B

### Levies Outside 10 Mill Limitation, Exclusive of Debt Levies

[illegible]

**PIONEER CAREER AND TECHNOLOGY CENTER - - RICHLAND COUNTY**  
**Schedule Of Revenue, Expenditures and Changes In Fund Balances**  
**Actual and Forecasted Operating Fund**

	ACTUAL			FORECASTED				
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<b>Revenue:</b>								
1.010 - General Property Tax (Real Estate)	3,930,651	4,932,280	5,770,601	5,774,712	5,800,438	5,813,572	5,815,719	5,841,522
1.020 - Public Utility Personal Property	240,057	392,607	443,481	467,126	481,140	491,912	498,052	503,032
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	7,091,647	6,508,656	6,936,216	7,416,500	7,595,705	7,839,123	8,192,162	8,204,216
1.040 - Restricted Grants-in-Aid	2,590,577	2,672,235	2,981,044	3,395,319	3,438,309	3,526,682	3,625,093	3,716,192
1.045 - Restricted Federal Grants-in-Aid - SFSF	-	-	-	-	-	-	-	-
1.050 - Property Tax Allocation	699,043	647,955	499,016	460,533	454,312	448,234	448,934	450,052
1.060 - All Other Operating Revenues	430,745	759,783	991,263	996,026	998,811	1,003,119	1,007,950	1,012,805
<b>1.070 - Total Revenue</b>	<b>14,982,720</b>	<b>15,913,516</b>	<b>17,621,621</b>	<b>18,510,215</b>	<b>18,768,715</b>	<b>19,122,642</b>	<b>19,587,911</b>	<b>19,727,819</b>
<b>Other Financing Sources:</b>								
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-	-	-
2.020 - State Emergency Loans and Advancements	-	-	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-	-	-
2.050 - Advances-In	40,050	65,000	78,500	91,500	75,000	75,000	75,000	75,000
2.060 - All Other Financing Sources	55,882	156,271	82,604	50,000	50,000	50,000	50,000	50,000
2.070 - Total Other Financing Sources	95,932	221,271	161,104	141,500	125,000	125,000	125,000	125,000
<b>2.080 - Total Revenues and Other Financing Sources</b>	<b>15,078,652</b>	<b>16,134,787</b>	<b>17,782,725</b>	<b>18,651,715</b>	<b>18,893,715</b>	<b>19,247,642</b>	<b>19,712,911</b>	<b>19,852,819</b>
<b>Expenditures:</b>								
3.010 - Personnel Services	8,356,139	8,621,448	8,704,815	9,378,423	9,787,188	10,180,932	10,582,550	10,992,201
3.020 - Employees' Retirement/Insurance Benefits	3,260,184	3,145,304	3,442,332	3,891,450	4,254,980	4,651,851	5,090,027	5,574,337
3.030 - Purchased Services	1,650,906	1,623,893	1,690,053	2,140,755	1,992,977	2,052,767	2,114,350	2,177,780
3.040 - Supplies and Materials	471,591	427,710	535,795	551,869	568,425	585,478	603,042	621,133
3.050 - Capital Outlay	-	-	-	-	-	-	-	-
3.060 - Intergovernmental	-	-	-	-	-	-	-	-
<b>Debt Service:</b>								
4.010 - Principal-All Years	310,000	320,000	335,000	-	-	-	-	-
4.020 - Principal - Notes	-	-	-	330,000	340,000	350,000	367,400	380,481
4.030 - Principal - State Loans	-	-	-	-	-	-	-	-
4.040 - Principal - State Advances	-	-	-	-	-	-	-	-
4.050 - Principal - HB264 Loan	-	-	-	-	-	-	-	-
4.055 - Principal - Other	-	-	-	-	-	-	-	-
4.060 - Interest and Fiscal Charges	535,696	522,559	449,247	394,695	382,545	369,870	354,801	332,973
4.300 - Other Objects	188,536	229,785	235,518	247,294	254,713	262,354	270,225	278,331
<b>4.500 - Total Expenditures</b>	<b>14,773,052</b>	<b>14,890,699</b>	<b>15,392,760</b>	<b>16,934,485</b>	<b>17,580,828</b>	<b>18,453,251</b>	<b>19,382,394</b>	<b>20,357,237</b>
<b>Other Financing Uses</b>								
5.010 - Operating Transfers-Out	506,600	503,325	827,249	825,360	825,360	825,360	825,360	825,360
5.020 - Advances-Out	65,000	78,500	91,500	75,000	75,000	75,000	75,000	75,000
5.030 - All Other Financing Uses	-	-	-	-	-	-	-	-
5.040 - Total Other Financing Uses	571,600	581,825	918,749	900,360	900,360	900,360	900,360	900,360
<b>5.050 - Total Expenditures and Other Financing Uses</b>	<b>15,344,652</b>	<b>15,472,524</b>	<b>16,311,509</b>	<b>17,834,845</b>	<b>18,481,188</b>	<b>19,353,611</b>	<b>20,282,754</b>	<b>21,257,597</b>
<b>Excess of Rev &amp; Other Financing Uses Over (Under)</b>								
<b>6.010 - Expenditures and Other Financing Uses</b>	<b>(266,000)</b>	<b>662,263</b>	<b>1,471,216</b>	<b>816,870</b>	<b>412,527</b>	<b>(105,969)</b>	<b>(569,843)</b>	<b>(1,404,778)</b>
<b>Cash Balance July 1 - Excluding Proposed Renewal/</b>								
<b>7.010 - Replacement and New Levies</b>	<b>8,287,518</b>	<b>8,021,518</b>	<b>8,683,781</b>	<b>10,154,997</b>	<b>10,971,867</b>	<b>11,384,394</b>	<b>11,278,425</b>	<b>10,708,582</b>
<b>7.020 - Cash Balance June 30</b>	<b>8,021,518</b>	<b>8,683,781</b>	<b>10,154,997</b>	<b>10,971,867</b>	<b>11,384,394</b>	<b>11,278,425</b>	<b>10,708,582</b>	<b>9,303,804</b>
<b>8.010 - Estimated Encumbrances June 30</b>	<b>297,673</b>	<b>291,116</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Fund Balance June 30 for Certification</b>								
<b>10.010 - of Appropriations</b>	<b>7,723,845</b>	<b>8,392,665</b>	<b>9,854,997</b>	<b>10,671,867</b>	<b>11,084,394</b>	<b>10,978,425</b>	<b>10,408,582</b>	<b>9,003,804</b>



FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION  
FOR BUDGET YEAR BEGINNING JULY 1, 2017

PIONEER CAREER & TECHNOLOGY CENTER

EXHIBIT II

Reproduce as needed. Use for any fund receiving property tax revenue except the General Fund

FUND NAME: BOND RETIREMENT  
FUND TYPE/CLASSIFICATION:

DESCRIPTION	CURRENT YEAR	BUDGET YEAR
REVENUE:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FROM TAXES		
FROM OTHER SOURCES	300.00	300.00
BALANCE JULY 1ST	789,037.00	789,337.00
TOTAL REVENUE AND BALANCE	\$ 789,337.00	\$ 789,637.00

FUND NAME:  
FUND TYPE/CLASSIFICATION:

DESCRIPTION	CURRENT YEAR	BUDGET YEAR
REVENUE:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FROM TAXES		
FROM OTHER SOURCES		
BALANCE JULY 1ST		
TOTAL REVENUE AND BALANCE	\$ -	\$ -

FUND NAME:  
FUND TYPE/CLASSIFICATION:

DESCRIPTION	CURRENT YEAR	BUDGET YEAR
REVENUE:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FROM TAXES		
FROM OTHER SOURCES		
BALANCE JULY 1ST		
TOTAL REVENUE AND BALANCE	\$ -	\$ -

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION  
FOR BUDGET YEAR BEGINNING JULY 1, 2017

PIONEER CAREER & TECHNOLOGY CENTER

EXHIBIT III

<b>FUND</b> List All Funds Individually Unless Reported on Exhibit I or II	<b>ESTIMATED UNENCUMBERED BALANCE JULY 1ST</b>	<b>FISCAL YEAR ESTIMATED REVENUE</b>	<b>TOTAL BALANCE AND REVENUE</b>
<b>GOVERNMENTAL</b>			
<b>SPECIAL REVENUE FUNDS:</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
018 Principal's Fund	12,000.00	15,000.00	\$ 27,000.00
019 Local Foundations	9,000.00		\$ 9,000.00
432 Ed Mgt Info System	9,000.00		\$ 9,000.00
439 Pre-School Childhood		88,000.00	\$ 88,000.00
451 Data Communication		22,000.00	\$ 22,000.00
461 Voc Ed Enhancements		4,000.00	\$ 4,000.00
524 Vocational Ed/Carl Perkins		306,000.00	\$ 306,000.00
590 Improving Teacher quality		3,500.00	\$ 3,500.00
<b>TOTAL SPECIAL REVENUE FUNDS</b>	30,000.00	438,500.00	468,500.00
<b>DEBT SERVICE FUNDS:</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
002 Bond Retirement	789,337.00	300.00	\$ 789,637.00
			\$ -
			\$ -
			\$ -
			\$ -
<b>TOTAL DEBT SERVICE FUNDS</b>	\$ 789,337.00	\$ 300.00	\$ 789,637.00
<b>CAPITAL PROJECT FUNDS</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
003 Permanent Improvement	300,000.00	400,000.00	\$ 700,000.00
004 Building Renovation - Local	30,000.00	0.00	\$ 30,000.00
010 Building Renovation - State	3,200,000.00	0.00	\$ 3,200,000.00
034 Facilities Maintenance	900,000.00	425,360.00	\$ 1,325,360.00
070 Capital Projects	420,000.00	0.00	\$ 420,000.00
			\$ -
			\$ -
			\$ -
<b>TOTAL CAPITAL PROJECT FUNDS</b>	\$ 4,850,000.00	\$ 825,360.00	\$ 5,675,360.00

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION  
FOR BUDGET YEAR BEGINNING JULY 1, 2017

PIONEER CAREER & TECHNOLOGY CENTER

EXHIBIT III

<b>FUND</b> List All Funds Individually Unless Reported on Exhibit I or II	<b>ESTIMATED UNENCUMBERED BALANCE JULY 1ST</b>	<b>FISCAL YEAR ESTIMATED REVENUE</b>	<b>TOTAL BALANCE AND REVENUE</b>
<b>PROPRIETARY</b>			
<b>PERMANENT FUNDS:</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>TOTAL PERMANENT FUNDS</b>	\$ -	\$ -	\$ -
<b>ENTERPRISE FUNDS:</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
006 Food Service	\$ 70,000.00	\$ 425,000.00	\$ 495,000.00
009 Uniform School Supplies	\$ 25,000.00	\$ 145,000.00	\$ 170,000.00
011 Customer Service	\$ 100,000.00	\$ 110,000.00	\$ 210,000.00
012 Adult Education	\$ 360,000.00	\$ 250,000.00	\$ 610,000.00
			\$ -
<b>TOTAL ENTERPRISE FUNDS</b>	\$ 555,000.00	\$ 930,000.00	\$ 1,485,000.00
<b>INTERNAL SERVICE FUNDS</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
014 Rotary - Banquets	\$ 18,000.00	\$ 6,000.00	\$ 24,000.00
024 Self Insurance Fund	\$ 800,000.00	\$ 2,800,000.00	\$ 3,600,000.00
<b>TOTAL INTERNAL SERVICE FUNDS</b>	\$ 818,000.00	\$ 2,806,000.00	\$ 3,624,000.00
<b>FIDUCIARY</b>			
<b>TRUST AND AGENCY FUNDS</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
007 Special Trust	140,000.00	10,000.00	\$ 150,000.00
008 Endowment	32,000.00	500.00	\$ 32,500.00
022 Finan Aid/ Infrastructure Dev	25,000.00	25,000.00	\$ 50,000.00
025 USAS Network - NCOCC	800,000.00	3,600,000.00	\$ 4,400,000.00
200 Student Activity	35,000.00	145,000.00	\$ 180,000.00
<b>TOTAL TRUST &amp; AGENCY FUNDS</b>	\$ 1,032,000.00	\$ 3,780,500.00	\$ 4,812,500.00
<b>TOTAL FOR MEMORANDUM ONLY</b>	\$ 8,074,337.00	\$ 8,780,660.00	\$ 16,854,997.00



# CERTIFICATE OF THE COUNTY BUDGET COMMISSION

The Budget Commission of Richland County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the **Pioneer Career and Technology Center** for the fiscal year beginning July 1, 2017

FUND	Unencumbered Balance July 1, 2017	Property Tax	Other Sources	Total
<b>General Fund</b>	10,971,867.00	<b>6,735,000.00</b>	12,158,715.00	\$ 29,865,582.00
<b>Special Revenue Funds</b>				
Principal's Funds - 018	12,000.00	XXXXXXXXXXXX	15,000.00	\$ 27,000.00
Local Foundations - 019	9,000.00	XXXXXXXXXXXX		\$ 9,000.00
<b>State Funds - 400's</b>				
Ed Mgt Info System - 432	9,000.00	XXXXXXXXXXXX		\$ 9,000.00
Pre-School Childhood - 439		XXXXXXXXXXXX	88,000.00	\$ 88,000.00
Data Communication - 451		XXXXXXXXXXXX	22,000.00	\$ 22,000.00
Voc Ed Enhancements - 461		XXXXXXXXXXXX	4,000.00	\$ 4,000.00
<b>Federal Funds - 500's</b>				
PRC Develop/Success Unlimited - 502		XXXXXXXXXXXX		\$ -
Vocational Ed/Carl Perkins - 524		XXXXXXXXXXXX	306,000.00	\$ 306,000.00
Drug Free Schools Grant - 584		XXXXXXXXXXXX		\$ -
Improving Teacher Quality - 590		XXXXXXXXXXXX	3,500.00	\$ 3,500.00
Comprehensive School Reform - 599		XXXXXXXXXXXX		\$ -
<b>Debt Service Fund</b>				
Debt Service - 002	789,337.00	XXXXXXXXXXXX	300.00	\$ 789,637.00
<b>Capital Project Funds</b>				
Permanent Improvement - 003	300,000.00	XXXXXXXXXXXX	400,000.00	\$ 700,000.00
Building Renovation - Local - 004	30,000.00	XXXXXXXXXXXX	0.00	\$ 30,000.00
Building Renovation - State - 010	3,200,000.00	XXXXXXXXXXXX	0.00	\$ 3,200,000.00
Facilities Maintenance - 034	900,000.00	XXXXXXXXXXXX	425,360.00	\$ 1,325,360.00
Capital Projects - HB 426 - 070	420,000.00	XXXXXXXXXXXX	0.00	\$ 420,000.00
<b>Enterprise Funds</b>				
Food Service - 006	70,000.00	XXXXXXXXXXXX	425,000.00	\$ 495,000.00
Uniform School Supplies - 009	25,000.00	XXXXXXXXXXXX	145,000.00	\$ 170,000.00
Customer Service - 011	100,000.00	XXXXXXXXXXXX	110,000.00	\$ 210,000.00
Adult Education - 012	360,000.00	XXXXXXXXXXXX	250,000.00	\$ 610,000.00
<b>Internal Service Funds</b>				
Special Rotary - 014	18,000.00	XXXXXXXXXXXX	6,000.00	\$ 24,000.00
Self Insurance - 024	800,000.00	XXXXXXXXXXXX	2,800,000.00	\$ 3,600,000.00
<b>Trust and Agency Funds</b>				
Expendable Trusts - 007	140,000.00	XXXXXXXXXXXX	10,000.00	\$ 150,000.00
Endowment - 008	32,000.00	XXXXXXXXXXXX	500.00	\$ 32,500.00
Financial Aid/Infrastructure - 022	25,000.00	XXXXXXXXXXXX	25,000.00	\$ 50,000.00
USAS Network - NCOCC - 025	800,000.00	XXXXXXXXXXXX	3,600,000.00	\$ 4,400,000.00
Student Activities - 200's	35,000.00	XXXXXXXXXXXX	145,000.00	\$ 180,000.00
<b>TOTALS</b>	<b>\$ 19,046,204.00</b>	<b>\$ 6,735,000.00</b>	<b>\$ 20,939,375.00</b>	<b>\$ 46,720,579.00</b>

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and without the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of appropriation from such fund.

Budget  
Commission

Date February 27, 2017

Certificate