

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, 2021 for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.

Signed _____

Title Board of Education President _____

Date 1/13/2021 _____

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
Governmental Funds	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX
General Fund	8,824,069					3.70	3.70
Proprietary Funds	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Fiduciary Funds	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXX	XXXXX	XXXXX	XXXXX
TOTAL ALL FUNDS	\$ 8,824,069.00	\$ -	\$ -	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 Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2018, 2019 and 2020 Actual;
Forecasted Fiscal Years Ending June 30, 2021 Through 2025

	Actual				Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Average Change	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Revenues									
1.010 General Property Tax (Real Estate)	5,819,178	5,764,636	5,894,776	0.7%	5,932,825	5,961,765	5,991,184	6,020,468	6,049,515
1.020 Tangible Personal Property	568,346	1,001,087	1,762,426	76.1%	2,011,063	2,011,322	2,013,173	2,015,022	2,016,873
1.030 Income Tax	0	0	0	0.0%	0	0	0	0	0
1.035 Unrestricted State Grants-in-Aid	7,420,994	7,397,546	7,395,158	-0.2%	7,319,143	7,341,962	7,368,608	7,369,477	7,372,205
1.040 Restricted State Grants-in-Aid	3,634,380	3,516,427	3,515,131	-1.6%	3,515,132	3,516,909	3,518,703	3,520,515	3,522,345
1.045 Restricted Fed. SFSF Fd. 532 FY10&11/Ed Jobs Fd.504 FY	0	0	0	0.0%	0	0	0	0	0
1.050 Property Tax Allocation	485,476	487,122	483,772	-0.2%	494,534	503,796	505,811	507,816	509,802
1.060 All Other Revenues	1,353,249	1,601,571	1,529,099	6.9%	1,355,423	1,411,646	1,490,374	1,507,868	1,525,595
1.070 Total Revenues	19,281,623	19,768,389	20,580,362	3.3%	20,628,120	20,747,400	20,887,853	20,941,166	20,996,335
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	0	0.0%	0	0	0	0	0
2.050 Advances-In	87,000	118,000	68,344	-3.2%	80,000	130,000	130,000	130,000	130,000
2.060 All Other Financing Sources	107,858	60,164	66,294	-17.0%	22,976	22,976	22,976	22,976	22,976
2.070 Total Other Financing Sources	194,858	178,164	134,638	-16.5%	102,976	152,976	152,976	152,976	152,976
2.080 Total Revenues and Other Financing Sources	19,476,481	19,946,553	20,715,000	3.1%	20,731,096	20,900,376	21,040,829	21,094,142	21,149,311
Expenditures									
3.010 Personal Services	9,594,378	9,887,924	9,976,885	2.0%	10,798,901	11,112,435	11,649,814	12,214,038	12,806,451
3.020 Employees' Retirement/Insurance Benefits	4,170,873	4,253,529	4,414,531	2.9%	4,774,118	5,040,377	5,321,461	5,618,459	5,932,286
3.030 Purchased Services	2,071,626	1,631,595	1,922,078	-1.7%	1,749,992	1,802,491	1,856,565	1,912,262	1,969,630
3.040 Supplies and Materials	524,459	555,946	647,640	11.2%	667,069	687,082	707,695	728,926	750,794
3.050 Capital Outlay	0	0	0	0.0%	0	0	0	0	0
3.060 Intergovernmental	0	0	0	0.0%	0	0	0	0	0
Debt Service:									
4.010 Principal-All (Historical Only)	340,000	350,000	367,400	4.0%	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0.0%	380,481	409,700	435,000	455,000	470,000
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	382,545	369,870	354,801	-3.7%	332,973	305,689	285,139	269,514	251,014
4.300 Other Objects	242,511	232,347	248,285	1.3%	250,768	253,276	255,809	258,367	260,950
4.500 Total Expenditures	17,326,392	17,281,211	17,931,620	1.8%	18,954,302	19,611,050	20,511,483	21,456,566	22,441,125
Other Financing Uses									
5.010 Operating Transfers-Out	855,439	825,360	845,100	-0.6%	825,360	825,360	825,360	825,360	825,360
5.020 Advances-Out	118,000	47,000	130,000	58.2%	130,000	130,000	130,000	130,000	130,000
5.030 All Other Financing Uses	0	0	0	0.0%	0	0	0	0	0
5.040 Total Other Financing Uses	973,439	872,360	975,100	0.7%	955,360	955,360	955,360	955,360	955,360
5.050 Total Expenditures and Other Financing Uses	18,299,831	18,153,571	18,906,720	1.7%	19,909,662	20,566,410	21,466,843	22,411,926	23,396,485
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,176,650	1,792,982	1,808,280	26.6%	821,434	333,966	(426,014)	(1,317,784)	(2,247,174)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	12,213,288	13,389,938	15,182,920	11.5%	16,991,200	17,812,634	18,146,600	17,720,586	16,402,802
7.020 Cash Balance June 30	13,389,938	15,182,920	16,991,200	12.7%	17,812,634	18,146,600	17,720,586	16,402,802	14,155,628
8.010 Estimated Encumbrances June 30	229,557	245,412	281,659	10.8%	300,000	300,000	300,000	300,000	300,000
Reservation of Fund Balance									
Fund Balance June 30 for Certification of Appropriations	13,160,381	14,937,508	16,709,541	12.7%	17,512,634	17,846,600	17,420,586	16,102,802	13,855,628
15.010 Unreserved Fund Balance June 30	13,160,381	14,937,508	16,709,541	12.7%	17,512,634	17,846,600	17,420,586	16,102,802	13,855,628

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2021

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	450.00	450.00
BALANCE JULY 1ST	722,846.00	368,027.00
TOTAL REVENUE AND BALANCE	\$ 723,296.00	\$ 368,477.00

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, 2021

PIONEER CAREER & TECHNOLOGY CENTER

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	ESTIMATED UNENCUMBERED BALANCE JULY 1ST	FISCAL YEAR ESTIMATED REVENUE	TOTAL BALANCE AND REVENUE
GOVERNMENTAL			
SPECIAL REVENUE FUNDS:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
018 Principal's Fund	18,000.00	15,000.00	\$ 33,000.00
019 Local Foundations		0.00	\$ -
432 Ed Mgt Info System	3,200.00	0.00	\$ 3,200.00
439 Pre-School Childhood		45,000.00	\$ 45,000.00
467 Student Wellness and Success	300,000.00	0.00	\$ 300,000.00
451 Data Communication		10,000.00	\$ 10,000.00
461 Voc Ed Enhancements		4,000.00	\$ 4,000.00
499 Miscellaneous State Grant		0.00	\$ -
510 Coronavirus Relief Fund		263,000.00	\$ 263,000.00
524 Vocational Ed/Carl Perkins		292,450.00	\$ 292,450.00
590 Improving Teacher quality		0.00	\$ -
599 Cares Act	375,000.00		\$ 375,000.00
			\$ -
TOTAL SPECIAL REVENUE FUNDS	\$ 696,200.00	\$ 629,450.00	\$ 1,325,650.00
DEBT SERVICE FUNDS:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
002 Bond Retirement	369,000.00	450.00	\$ 369,450.00
			\$ -
			\$ -
			\$ -
			\$ -
TOTAL DEBT SERVICE FUNDS	\$ 369,000.00	\$ 450.00	\$ 369,450.00
CAPITAL PROJECT FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
003 Permanent Improvement	745,000.00	400,000.00	\$ 1,145,000.00
004 Building Renovation - Local	39,000.00	0.00	\$ 39,000.00
010 Building Renovation - State	1,000,000.00	0.00	\$ 1,000,000.00
034 Facilities Maintenance	2,220,000.00	425,360.00	\$ 2,645,360.00
070 Capital Projects	250,000.00	0.00	\$ 250,000.00
			\$ -
			\$ -
			\$ -
TOTAL CAPITAL PROJECT FUNDS	\$ 4,254,000.00	\$ 825,360.00	\$ 5,079,360.00

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2021

PIONEER CAREER & TECHNOLOGY CENTER

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	ESTIMATED UNENCUMBERED BALANCE JULY 1ST	FISCAL YEAR ESTIMATED REVENUE	TOTAL BALANCE AND REVENUE
PROPRIETARY			
PERMANENT FUNDS:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL PERMANENT FUNDS	\$ -	\$ -	\$ -
ENTERPRISE FUNDS:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
006 Food Service	0	425,000.00	\$ 425,000.00
009 Uniform School Supplies	45,000.00	145,000.00	\$ 190,000.00
011 Customer Service	125,000.00	110,000.00	\$ 235,000.00
012 Adult Education	200,000.00	400,000.00	\$ 600,000.00
			\$ -
TOTAL ENTERPRISE FUNDS	\$ 370,000.00	\$ 1,080,000.00	\$ 1,450,000.00
INTERNAL SERVICE FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
014 Rotary - Banquets	20,000.00	6,000.00	\$ 26,000.00
024 Self Insurance Fund	1,200,000.00	3,200,000.00	\$ 4,400,000.00
			\$ -
			\$ -
			\$ -
TOTAL INTERNAL SERVICE FUNDS	\$ 1,220,000.00	\$ 3,206,000.00	\$ 4,426,000.00
FIDUCIARY			
TRUST AND AGENCY FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
007 Special Trust	290,000.00	20,000.00	\$ 310,000.00
008 Endowment	33,000.00	500.00	\$ 33,500.00
022 Finan Aid/ Infrastructure Dev	22,000.00		\$ 22,000.00
025 USAS Network - NCOCC	825,000.00	3,200,000.00	\$ 4,025,000.00
200 Student Activity	75,000.00	150,000.00	\$ 225,000.00
			\$ -
			\$ -
TOTAL TRUST & AGENCY FUNDS	\$ 1,245,000.00	\$ 3,370,500.00	\$ 4,615,500.00
TOTAL FOR MEMORANDUM ONLY	\$ 8,154,200.00	\$ 9,111,760.00	\$ 17,265,960.00

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, 2021

FUND	Unencumbered Balance July 1, 2021	Property Tax	Other Sources	Total
General Fund	18,146,600.00	8,824,069.00	12,076,307.00	\$ 39,046,976.00
Special Revenue Funds				
Principal's Funds - 018	18,000.00	XXXXXXXXXX	15,000.00	\$ 33,000.00
Local Foundations - 019	-	XXXXXXXXXX	-	\$ -
State Funds - 400's				
Ed Mgt Info System - 432	3,200.00	XXXXXXXXXX	-	\$ 3,200.00
Pre-School Childhood - 439	-	XXXXXXXXXX	45,000.00	\$ 45,000.00
Data Communication - 451	-	XXXXXXXXXX	10,000.00	\$ 10,000.00
Voc Ed Enhancements - 461	-	XXXXXXXXXX	4,000.00	\$ 4,000.00
Student Wellness and Success - 467	300,000.00	XXXXXXXXXX	-	\$ 300,000.00
Federal Funds - 500's				
Coronavirus Relief Fund - 510	-	XXXXXXXXXX	263,000.00	\$ 263,000.00
Vocational Ed/Carl Perkins - 524	-	XXXXXXXXXX	292,450.00	\$ 292,450.00
Drug Free Schools Grant - 584	-	XXXXXXXXXX	-	\$ -
Improving Teacher Quality - 590	-	XXXXXXXXXX	-	\$ -
Cares Act - 599	375,000.00	XXXXXXXXXX	-	\$ 375,000.00
Debt Service Fund				
Debt Service - 002	369,000.00	XXXXXXXXXX	450.00	\$ 369,450.00
Capital Project Funds				
Permanent Improvement - 003	745,000.00	XXXXXXXXXX	400,000.00	\$ 1,145,000.00
Building Renovation - Local - 004	39,000.00	XXXXXXXXXX	-	\$ 39,000.00
Building Renovation - State - 010	1,000,000.00	XXXXXXXXXX	-	\$ 1,000,000.00
Facilities Maintenance - 034	2,220,000.00	XXXXXXXXXX	425,360.00	\$ 2,645,360.00
Capital Projects - HB 426 - 070	250,000.00	XXXXXXXXXX	-	\$ 250,000.00
Enterprise Funds				
Food Service - 006	-	XXXXXXXXXX	425,000.00	\$ 425,000.00
Uniform School Supplies - 009	45,000.00	XXXXXXXXXX	145,000.00	\$ 190,000.00
Customer Service - 011	125,000.00	XXXXXXXXXX	110,000.00	\$ 235,000.00
Adult Education - 012	200,000.00	XXXXXXXXXX	400,000.00	\$ 600,000.00
Internal Service Funds				
Special Rotary - 014	20,000.00	XXXXXXXXXX	6,000.00	\$ 26,000.00
Self Insurance - 024	1,200,000.00	XXXXXXXXXX	3,200,000.00	\$ 4,400,000.00
Trust and Agency Funds				
Expendable Trusts - 007	290,000.00	XXXXXXXXXX	20,000.00	\$ 310,000.00
Endowment - 008	33,000.00	XXXXXXXXXX	500.00	\$ 33,500.00
Financial Aid/Infrastructure - 022	22,000.00	XXXXXXXXXX	3,200,000.00	\$ 3,222,000.00
USAS Network - NCOCC - 025	825,000.00	XXXXXXXXXX	150,000.00	\$ 975,000.00
Student Activities - 200's	75,000.00	XXXXXXXXXX	-	\$ 75,000.00
TOTALS	\$ 26,300,800.00	\$ 8,824,069.00	\$ 21,188,067.00	\$ 56,312,936.00

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 22, 2021

Certificate