PIONEER TECHNOLOGY CENTER SCHOOL DISTRICT
RICHLAND COUNTY
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN GENERAL FUND BALANCES FOR THE FISCAL YEARS ENDED JUNE 30, 2020, 2021 and 2022 ACTUAL FORECASTED FISCAL YEARS ENDING JUNE 30, 2023 THROUGH JUNE 30, 2027

Pioneer
CAREER & TECHNOLOGY CENTER
promises. progress. performance.

Forecast Provided By
Pioneer Technology Center School District
Treasurer's Office
Linda Schumacher, Treasurer
November 21, 2022

Pioneer Career and Technology Center

Richland County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2020, 2021 and 2022 Actual;
Forecasted Fiscal Years Ending June 30, 2023 Through 2027

		Actual				Forecasted				
		Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Average Change	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
	Revenues									
1.010	General Property Tax (Real Estate)	5,894,776	5,960,197	6,018,206	1.0%	6,036,510	6,101,507	6,130,021	6,158,307	6,186,367
1.020	Public Utility Personal Property Tax	1,762,426	1,953,974	1,722,588	-0.5%	1,776,258	1,778,176	1,796,676	1,815,176	1,833,676
1.030	Income Tax	0	0	0	0.0%	0	0	0	0	0
1.035	Unrestricted State Grants-in-Aid	7,395,158	7,342,426	8,529,387	7.7%	8,663,042	8,471,390	8,476,434	8,481,562	8,486,799
1.040	Restricted State Grants-in-Aid	3,515,131	3,514,999	4,277,571	10.8%	4,281,628	4,318,384	4,355,508	4,393,003	4,430,873
1.045	Restricted Federal Grants In Aid	0	0	0	0.0%	0	0	0	0	0
1.050	Property Tax Allocation	483,772	477,635	465,106	-1.9%	469,095	481,513	483,284	485,038	486,775
1.060	All Other Revenues	1,529,099	1,150,311	(24,920)	-63.5%	214,967	218,004	221,096	224,244	227,449
1.070	*Total Revenues*	20,580,362	20,399,542	20,987,938	1.0%	21,441,500	21,368,974	21,463,019	21,557,330	21,651,939
	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	0	0	0	0.0%	0	0	0	0	0
2.040	Operating Transfers-In	0	7,992	13,373	0.0%	0	0	0	0	0
2.050	Advances-In	68,344	80,000	95,000	17.9%	63,656	35,000	35,000	35,000	35,000
2.060	All Other Financing Sources	66,294	102,948	9,547	-17.7%	9,546	9,546	9,546	9,546	9,546
2.070	*Total Other Financing Sources*	134,638	190,940	117,920	1.8%	73,202	44,546	44,546	44,546	44,546
2.080	*Total Revenues and Other Financing Sources*	20,715,000	20,590,482	21,105,858	1.0%	21,514,702	21,413,520	21,507,565	21,601,876	21,696,485
	Expenditures									
3.010	Personal Services	9,976,885	10,554,842	10,931,664	4.7%	11,563,621	12,045,724	12,629,225	13,241,881	13,885,151
3.020	Employees' Retirement/Insurance Benefits	4,414,531	4,691,741	4,867,063	5.0%	5,195,833	5,408,460	5,776,020	6,169,926	6,592,140
3.030	Purchased Services	1,922,078	1,604,898	1,752,016	-3.7%	1,714,618	2,000,350	2,067,924	2,129,961	2,193,860
3.040	Supplies and Materials	647,640	461,991	577,422	-1.8%	605,797	636,088	667,892	687,929	708,567
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:				0.0%					
4.010	Principal-All (Historical Only)	367,400	380,481	417,350	6.6%	0	0	0	0	0
4.020	Principal-Notes	0	0	0	0.0%	435,000	455,000	470,000	490,000	505,000
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	354,801	332,973	298,039	-8.3%	285,139	269,514	251,014	234,264	219,339
4.300	Other Objects	248,285	237,233	280,483	6.9%	283,288	286,121	288,981	291,871	294,789
4.500	*Total Expenditures*	17,931,620	18,264,159	19,124,037	3.3%	20,083,296	21,101,257	22,151,056	23,245,832	24,398,846
	Other Financing Uses									
5.010	Operating Transfers-Out	845,100	860,827	925,360	4.7%	925,360	925,360	925,360	925,360	925,360
5.020	Advances-Out	130,000	95,000	35,000	-45.0%	35,000	35,000	35,000	35,000	35,000
5.030	All Other Financing Uses	0	0	0	0.0%	0	0	0	0	0
5.040	*Total Other Financing Uses*	975,100	955,827	960,360	-0.8%	960,360	960,360	960,360	960,360	960,360
5.050	*Total Expenditures and Other Financing Uses*	18,906,720	19,219,986	20,084,397	3.1%	21,043,656	22,061,617	23,111,416	24,206,192	25,359,206
6.010	*Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses*	1,808,280	1,370,496	1,021,461	-24.8%	471,046	(648,097)	(1,603,851)	(2,604,316)	(3,662,721)
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	15,182,913	16,991,193	18,361,689	10.0%	19,383,150	19,854,196	19,206,099	17,602,248	14,997,932
7.020	*Cash Balance June 30*	16,991,193	18,361,689	19,383,150	6.8%	19,854,196	19,206,099	17,602,248	14,997,932	11,335,211
8.010	*Estimated Encumbrances June 30*	281,659	309,750	364,523	13.8%	364,523	364,523	364,523	364,523	364,523

Pioneer Career and Technology Center

Richland County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2020, 2021 and 2022 Actual;
Forecasted Fiscal Years Ending June 30, 2023 Through 2027

		Actual				Forecasted				
		Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Average Change	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
	Reservation of Fund Balance									
9.010	Textbooks and Instructional Materials	0	0	0	0.0%	0	0	0	0	0
9.020	Capital Improvements	0	0	0	0.0%	0	0	0	0	0
9.030	Budget Reserve	0	0	0	0.0%	0	0	0	0	0
9.040	DPIA	0	0	0	0.0%	0	0	0	0	0
9.045	Fiscal Stabilization	0	0	0	0.0%	0	0	0	0	0
9.050	Debt Service	0	0	0	0.0%	0	0	0	0	0
9.060	Property Tax Advances	0	0	0	0.0%	0	0	0	0	0
9.070	Bus Purchases	0	0	0	0.0%	0	0	0	0	0
9.080	*Subtotal*	0	0	0	0.0%	0	0	0	0	0
10.010	*Fund Balance June 30 for Certification of Appropriations*	16,709,534	18,051,939	19,018,627	6.7%	19,489,673	18,841,576	17,237,725	14,633,409	10,970,688
	Revenue from Replacement/Renewal Levies									
11.010	Income Tax - Renewal	0	0	0	0.0%	0	0	0	0	0
11.020	Property Tax - Renewal or Replacement	0	0	0	0.0%	0	0	0	0	0
11.300	Cumulative Balance of Replacement/Renewal Levies				0.0%	0	0	0	0	0
12.010	*Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations*	16,709,534	18,051,939	19,018,627	6.7%	19,489,673	18,841,576	17,237,725	14,633,409	10,970,688
	Revenue from New Levies									
13.010	Income Tax - New	0	0	0	0.0%	0	0	0	0	0
13.020	Property Tax - New	0	0	0	0.0%	0	0	0	0	0
13.030	Cumulative Balance of New Levies	0	0	0	0.0%	0	0	0	0	0
14.010	Revenue from Future State Advancements	0	0	0	0.0%	0	0	0	0	0
15.010	*Unreserved Fund Balance June 30*	16,709,534	18,051,939	19,018,627	6.7%	19,489,673	18,841,576	17,237,725	14,633,409	10,970,688

Pioneer Technology Center School District – Richland County
Notes to the Five Year Forecast
General Fund Only
November 21, 2022

Introduction to the Five-Year Forecast
A forecast is somewhat like a future painting based on a snapshot of today. That snapshot, however, will be adjusted because the further into the future the forecast extends the more likely it is that the projections will deviate from experience. A variety of events will ultimately impact the latter years of the forecast such as state budgets (adopted every two years), tax levies (new/renewal/replacement), salary increases, or businesses moving in or out of the district. The five-year forecast is a crucial management tool and must be updated periodically. The five-year forecast enables district management teams to examine future years' projections and identify when challenges will arise. This then helps district management to be proactive in meeting those challenges. School districts are encouraged to update their forecasts with ODE when events take place that will significantly change their forecast or, at a minimum, when required under the statute.

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

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

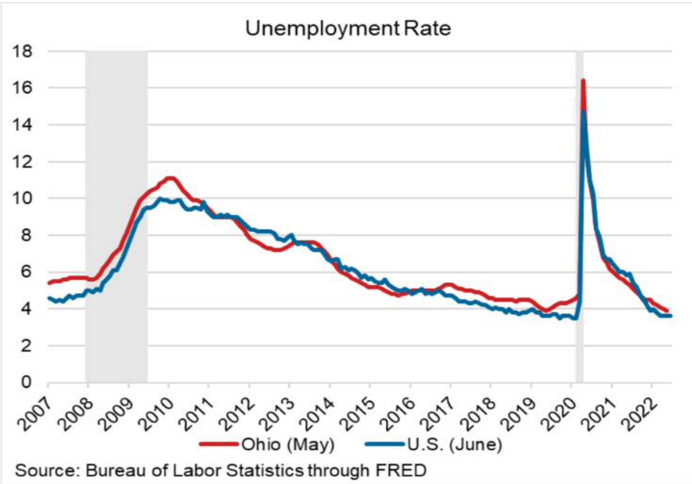
Here are three essential purposes or objectives of the five-year forecast:
(1) To engage the local board of education and the community in long-range planning and discussions of financial issues facing the school district
(2) To serve as a basis for determining the school district's ability to sign the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

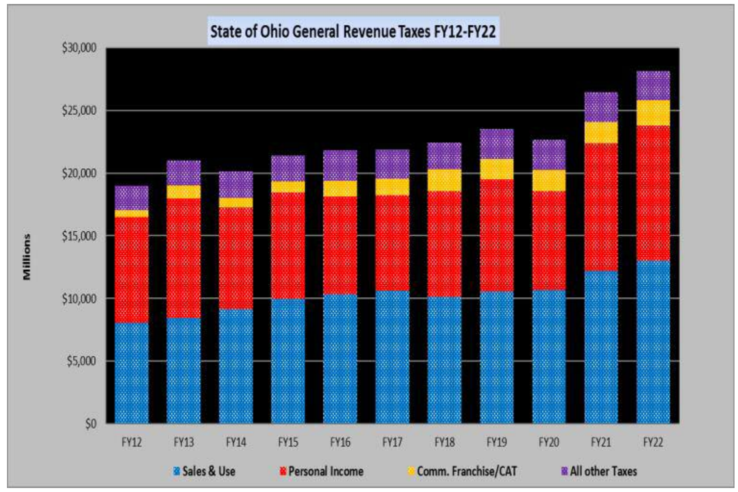
O.R.C. §5705.391 and O.A.C. 3301-92-04 require a Board of Education (BOE) to file a five (5) year financial forecast by November 30, 2022, and May 31, 2023 for fiscal year 2023 (July 1, 2022 to June 30, 2023). The five-year forecast includes three years of actual and five-years of projected general fund revenues and expenditures. Fiscal year 2023 (July 1, 2022-June 30, 2023) is the first year of the five-year forecast and is considered the baseline year. Our forecast is updated to reflect the most current economic data available for the November 2022 filing.

Economic Outlook
This five-year forecast is being filed during a two-year economic recovery following the COVID-19 Pandemic, which began in early 2020. The effects of the pandemic have lessened, but several supply chain concerns and high inflation continues to impact our state, country, and broader globalized economy. Inflation in June 2022 hit a 40 year high of 9.1% before falling to 8.3% in August. Costs in FY22 were notably impacted in areas such as diesel fuel for buses, electric and natural gas, and building materials for facility maintenance and repair. Increased inflation affecting district costs is expected to continue in FY23; it remains to be seen if these costs are transitory or will last over the next few years, which could significantly impact on our forecast and adversely affect state and local funding.

The Federal Reserve Bank has made fighting inflation its number one concern. It is expected that interest rate increases before December 2022 will result in increased unemployment and many economists anticipate an economic recession in the first half of calendar year 2023. If that occurs, the recession will happen as the state legislature considers the next biennium budget for FY24 and FY25. Despite of the solid economic recovery the state of Ohio has enjoyed over the past two years, as noted below in the graphs, a recession may impact funding for primary and secondary education.

As noted in the graphs below, the State of Ohio's economy has steadily recovered over the past two years. School funding cuts made in FY20 have been fully restored, and a new state funding formula is in year two of a projected five-year phase-in. While increased inflation impacting district costs is expected to continue over the next few years, the state's economy has grown as indicated in the graphs below. It may enable the state to continue the phase-in of the new funding formula even if a cyclical recession occurs in the first half of the 2023 calendar year.





While all school districts are being aided by three (3) rounds of federal Elementary and Secondary Schools Emergency Relief Funds (ESSER), Career-Tech school districts have been aided by two rounds of GEER (Governor's Emergency Education Relief funds

Data and assumptions noted in this forecast are based on the best and most reliable data available to us as of the date of this forecast.

Forecast Risks and Uncertainty:
A five-year financial forecast has risks and uncertainty not only due to economic uncertainties noted above but also due to state legislative changes that will occur in the spring of 2023 and 2025 due to deliberation of the following two (2) state biennium budgets for FY24-25 and FY26-27, both of which affect this five-year forecast. We have estimated revenues and expenses based on the best data available and the laws in effect at this time. The items below give a short description of the current issues and how they may affect our forecast long term:

1. Being in eight different counties can pose many challenges in determining the increases or decreases in values. The reappraisal cycles for the counties are spread over the full three-year cycle. The triennial update was completed in 2020, to be collected in 2021 for Richland, Morrow, and Seneca Counties and will have a reappraisal in 2023, to be collected in 2024. Crawford and Huron Counties' triennial update was completed in 2021, for collection in 2022 and will have a reappraisal in 2024 to be collected in 2025. Ashland County had a reappraisal in 2020 for collection in 2021 and will have a triennial update in 2023 for collection in 2024. Marion and Wyandot Counties' reappraisal was completed in 2019 and collected in 2020 and will have a reappraisal update in 2022 to be collected in 2023. Richland and Crawford Counties' valuations are the most significant of all of the counties; we are basing our reappraisal increases on the cycles they follow every three years. Richland County makes up 47% of Class I, 51% of Class II, and 43% of PUPP values for the district. Where Crawford County makes up 29% of Class I, 31% of Class II, and 42% of PUPP values for the district. Combined these two Counties make up 76.5% of Class I, 83.1% of Class II, and 79.5% of all values for the district.

2. With the Rover Pipeline coming online, the district will continue to monitor Public Utility Personal Property tax (PUPP) for disputes. This increase valuation in Tax Year 2018, 2019, and 2020, and has caused a major increase in current and future revenue. It should be mentioned that the taxing authorities billed Rover based on a valuation established by the Ohio Department of Taxation. Rover's first appeal to lower this valuation by 47% was denied. Rover has made payments based on the appealed valuation, which in tax year 2020 was approximately $90 million

lower than the value established by the Ohio Department of Taxation. Since the pipeline began making payments based on the decreased valuation in FY20, the school district has received approximately $790 thousand less than billed. Rover has submitted a second appeal requesting values to be decreased to 38%, and the forecast assumes their appeal is won and the district only receives the lower 38% valuation. The appeal was scheduled to be heard by the Bureau of Tax Appeals beginning May 9, 2022, and then again in August, 2022, but has been continued, and has not been remanded back to the Tax Commissioner. If the appeal is denied, the district will receive delinquent tax payments for the amounts owed by Rover. Due to the uncertainty surrounding the appellate decision, this is not assumed in the calculations of this forecast at this time.

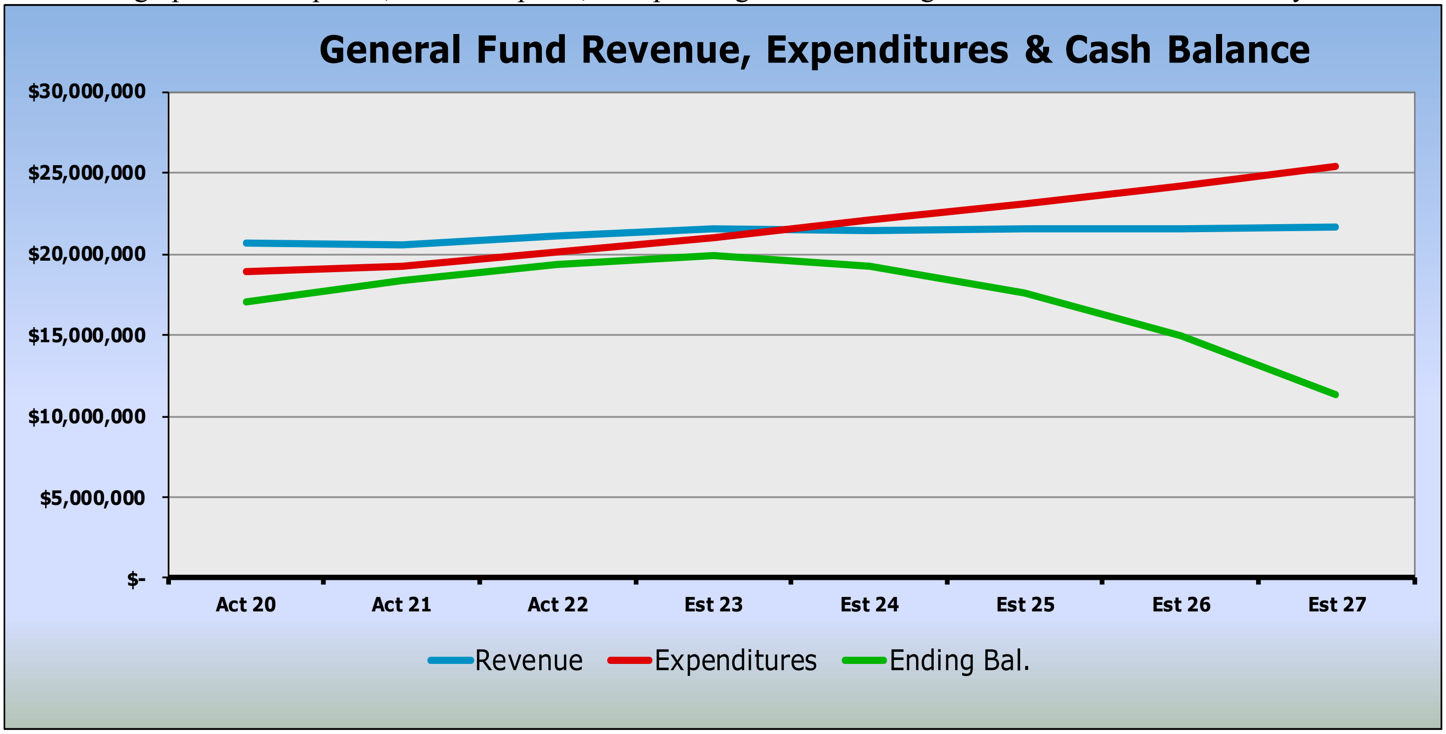
3. HB110, the current state budget, implements what has been referred to as the Fair School Funding Plan (FSFP) for FY22 and FY23. The full release of the new Fair School Funding Plan formula calculations was delayed until March 2022. The FSFP has many significant changes to how foundation revenues are calculated for school districts and how expenses are charged off. State foundation basic aid will be calculated on a base cost methodology with funding paid to the district where a student is enrolled to be educated. Beginning in FY22, a district's open enrollment payments will no longer be paid separately, as those payments are included with basic aid. A change in expenditures, beginning in FY22, will also occur, in that there will no longer be deductions for students that attend elsewhere for open enrollment, community schools, STEM schools and scholarship recipients as these payments will be paid directly to those districts from the state. The initial impact of these changes on the forecast will be noticed in that the actual historical costs for FY20 through FY21, reflect different trends on Lines 1.035, 1.04, 1.06 and 3.03 beginning in FY22. In June 2022, the legislature passed HB583 to resolve issues and possible unintended consequences in the new funding formula. Some of these changes impacted FY22 and future years' funding. Our state aid projections have been based on the best information on the new HB110 formula as amended by HB583 that are available as of this forecast.

4. Labor relations in our district have been amicable with all parties working for the best interest of students and realizing the resource challenges we face. We believe that as we move forward our positive working relationship will continue and will only grow stronger. Negotiations for FY22-24 were finalized in early May, 2021.

The significant lines of reference for the forecast are noted below in the headings to make it easier to relate the assumptions made for the forecast item and refer back to the forecast. It should assist the reader in reviewing the assumptions noted below in understanding the overall financial forecast for our district. If you would like further information, please contact Linda Schumacher, Treasurer.

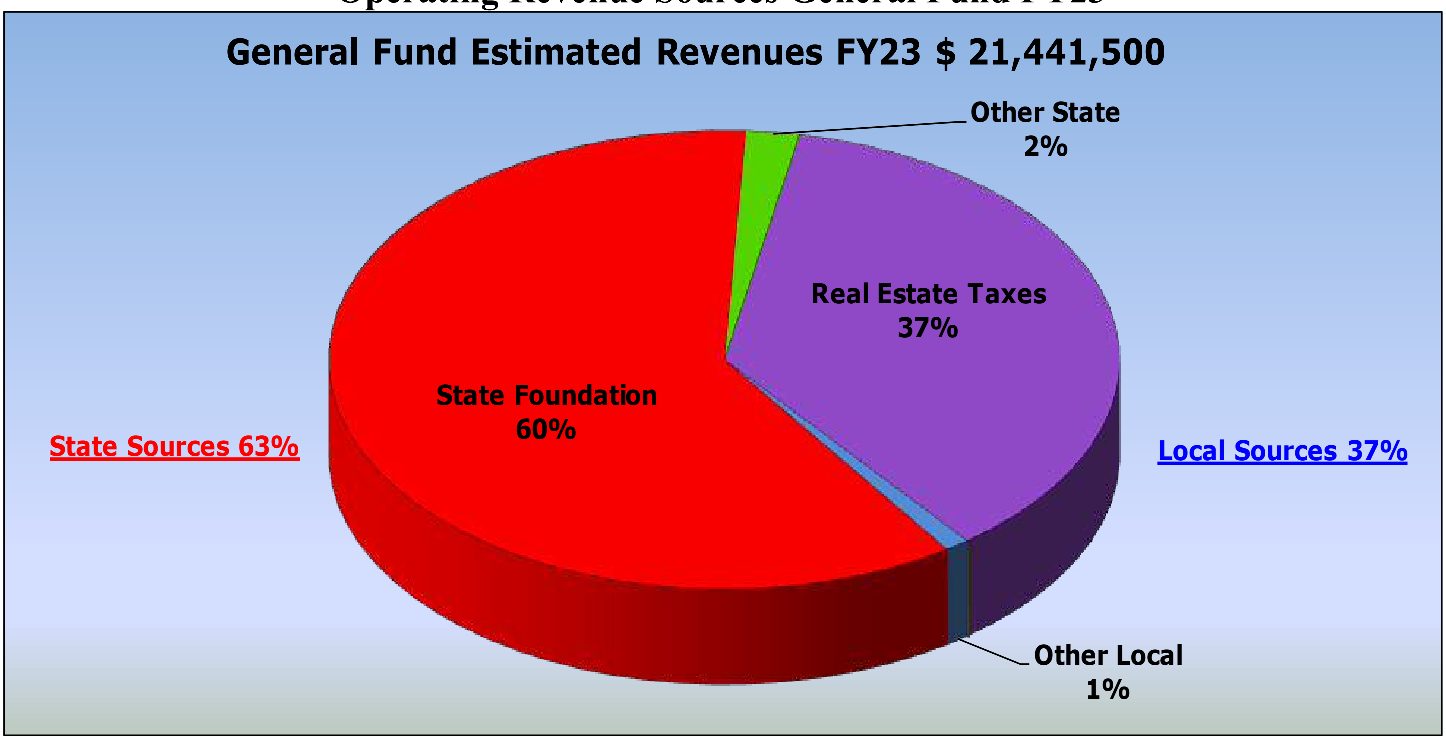
General Fund Revenue, Expenditures and Ending Cash Balance Actual FY20-22 and Estimated FY23-27

The graph below captures, in one snapshot, the operating scenario facing the District over the next few years.



Revenue Assumptions

Operating Revenue Sources General Fund FY23



Real Estate Value Assumptions – Line # 1.010
Property Values are established each year by the County Auditors in Richland, Crawford, Morrow, Huron, Ashland, Seneca, Wyandot, and Marion counties based on new construction and complete reappraisal or updated values. There was a reappraisal update completed in 2020 for the collection in 2021 for Richland, Morrow, and Seneca Counties which combined make up 58.5% of Class I, 59.5% of Class II, and 49.8% of PUPP. Crawford and Huron Counties had a triennial update in 2021 to be collected in 2022, which make up 38.2% of Class I, 38.9% of Class II, and 44.2% of PUPP. Ashland County had a reappraisal in 2020 to be collected in 2021, and makes up 1.8% of Class I, 0.5% of Class II, and 4.7% of PUPP. Marion and Wyandot Counties had a reappraisal in 2019 collected in 2020, and makes up 1.2% of Class I, 0.9% of Class II, and 1% of PUPP.

Class I the residential/agricultural values increased 5.85% or $113 million due to the updates for Richland, Morrow, and Seneca Counties due to an increasing housing market. There was an increase in the Class II commercial/industrial values of 0.69% or $2.1 million for the update. The 2021 triennial update, to be collected in 2022, for Crawford and Huron Counties realized an increase in Class I of 2.8% or $57.8 million, and an increase of 0.15% or $455 thousand in Class II. The reappraisal in 2023, for collection in 2024, for Richland, Morrow, and Seneca Counties, we are projecting an increase in valuations of 1% or $21.3 million in Class I and a 0.5% increase in Class II for $1.5 million of valuation. The reappraisal in 2024 for collection in 2025 for Crawford and Huron Counties, we are projecting an increase in valuations of 1% or $21.6 million in Class I and a 0.5% increase in Class II for $1.6 million of valuation.

A Career Center has a 2-mill floor if that is the amount of the original millage rate voted for the district. The Pioneer CTC has 3.7 mills voted that are collecting at 2.5379 in tax year 2021, but the millage rate cannot go any lower than 2 mills at any time. Due to HB920, the districts effective millage will decrease as values increase until they reach the 2-mill floor. In the forecasted period, we are not expecting to reach the 2-mill floor. Increases in collection estimates are due to New Construction being collected at the effective rate in the first year it is taxable.

Estimated Assessed Value (AV) by Collection Years

Classification	Estimated TAX YEAR2022 COLLECT 2023	Estimated TAX YEAR2023 COLLECT 2024	Estimated TAX YEAR2024 COLLECT 2025	Estimated TAX YEAR 2025 COLLECT 2026	Estimated TAX YEAR 2026 COLLECT 2027
Res./Ag.	$2,138,788,340	$2,167,976,223	$2,197,455,985	$2,227,230,545	$2,257,302,850
Comm./Ind.	318,500,310	322,992,812	327,507,776	332,045,315	336,605,542
Public Utility Personal Property (PUPP)	477,088,129	482,088,129	487,088,129	492,088,129	497,088,129
Total Assessed Value	$2,934,376,779	$2,973,057,164	$3,012,051,890	$3,051,363,989	$3,090,996,521

Estimated Real Estate Tax Collection
Property tax levies are estimated to be collected at 97% of the annual amount. This allows 3% delinquency factor. In general, 58% of the Res/Ag and Comm/Ind property taxes are expected to be collected in the February tax settlement and 42% collected in the August tax settlement. Public Utility tax settlements (PUPP taxes) are estimated to be received 74.75% in February and 25.25% in August settlement from the County Auditor and are noted in Line #1.02 totals below.

Estimated Real Estate Tax (Line #1.010)

Source	FY23	FY24	FY25	FY26	FY27
General Property Taxes	$6,036,510	$6,101,507	$6,130,021	$6,158,307	$6,186,367

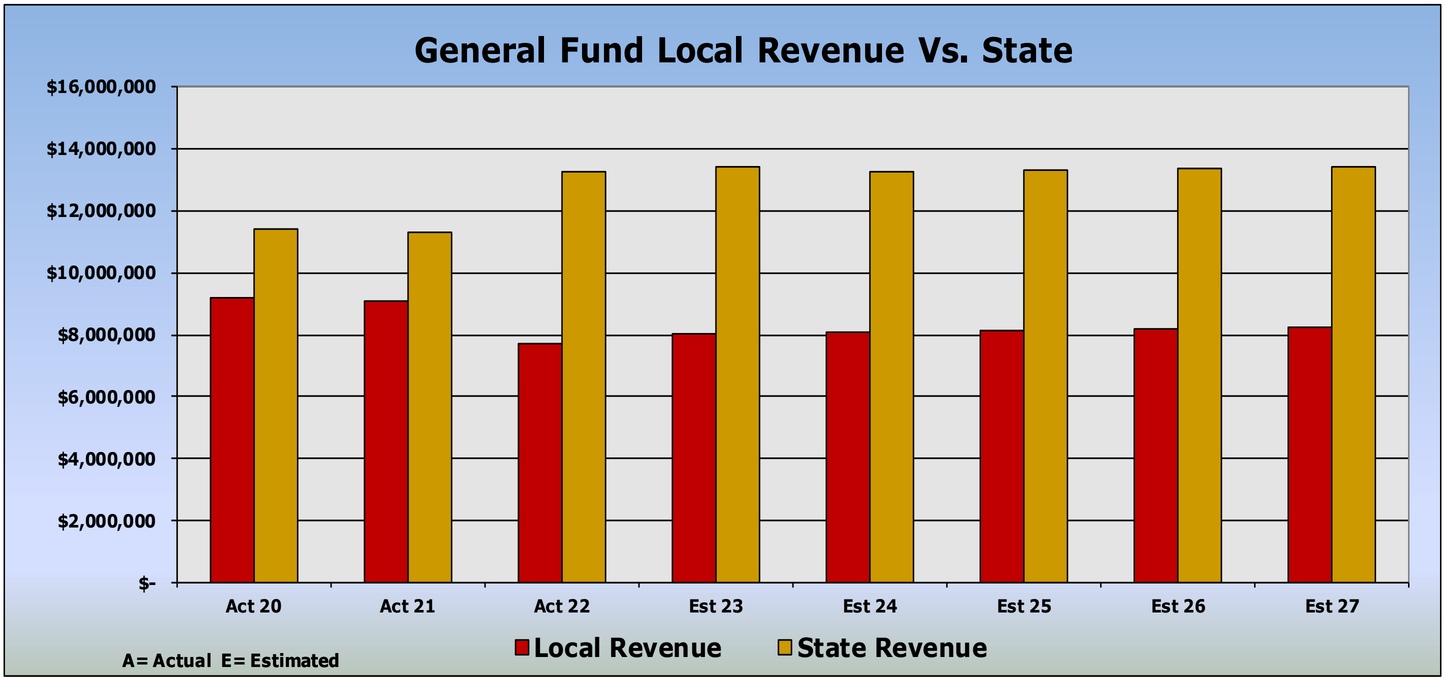
New Tax Levies – Line #13.030
No new levies are modeled in this forecast.

Estimated Public Utility Personal Tax – Line#1.020
Amounts noted below are public utility tangible personal property (PUPP) tax payments from public utilities. The values for PUPP are noted on the table above under Public Utility (PUPP), which were $532 million in assessed values in 2021 and are collected at the district's full gross voted millage rate of 3.7 mills. Collections are typically 74.75% in February and 25.25% in August along with the real estate settlements from the county auditor. The values in 2018, 2019, and 2020 increased by 77.69%, 48.35%, and 27.37% or $123, $136 million, and $114 million, respectively, due to the Rover pipeline.

However, Rover has not been paying on their entire valuation pending their appeal of the valuations. In tax year 2021, values decreased by 0.52% or $2.7 million. PUPP values are expected to grow by $5 million each year of the forecast.

Source	FY23	FY24	FY25	FY26	FY27
Public Utility Personal Property (Line#1.020)	$1,776,258	$1,778,176	$1,796,676	$1,815,176	$1,833,676

Income Tax – Line#1.030
No income taxes are modeled in this forecast.



State Foundation Revenue Estimates – Lines #1.035, 1.040 and 1.045
Current State Funding Model per HB110 through June 30, 2023
Unrestricted State Foundation Revenue– Line #1.035
The full release of the new Fair School Funding Plan formula occurred in March 2022 and was amended in HB583 passed in June 2022. Complete calculations of the new formula were not available for nearly all of last fiscal year. We have projected FY23 funding based on the October 2022 foundation settlement and funding factors.

Our district is currently a formula district in FY23 and is expected to continue on the formula in FY24-27 on the new Fair School Funding Plan (FSFP). The state foundation funding formula has gone through many changes in recent years. The most recent funding formula began in FY14. It was dropped in FY19 after six (6) years, followed by no foundation formula for two (2) years in FY20 and FY21, and now HB110, as amended by HB583, implements the newest and possibly the most complicated funding formula in recent years for FY22 and FY23. The current formula introduces many changes to how state foundation is calculated and expenses deducted from state funding, which will potentially make the actual five-year forecast look different with estimates FY23 through FY27 compared to actual data FY20 through FY21 on Lines 1.035, 1.04, 1.06, and 3.03 of the forecast.

Overview of Key Factors that Influence State Basic Aid in the Fair School Funding Plan

A. Student Population and Demographics
B. Property Valuation Per Pupil
C. Personal Income of District Residents Per Pupil
D. Historical Funding - CAPS and Guarantees from prior funding formulas "Funding Bases" for guarantees.

<u>Base Cost Approach - Unrestricted Basic Aid Foundation Funding</u>
The new funding formula uses FY18 statewide average district costs and developed a base cost approach that includes minimum service levels and student-teacher ratios to calculate a unique base cost for each district. Newer, more up to date

statewide average prices will not update for FY23 and remain frozen at FY18 levels, while other factors impacting a district's local capacity will update for FY23. Base costs per pupil include funding for four (4) areas:

1. Teacher Base Cost (4 subcomponents)
2. Student Support (7 subcomponents-including a restricted Student Wellness component)
3. District Leadership & Accountability (7 subcomponents)
4. Building Leadership & Operations (3 subcomponents)

<u>State Share Percentage – Unrestricted Basic Aid Foundation Funding</u>
Once the base cost is calculated, which is currently at a state wide average of $8,891.03 per pupil in FY23, the FSFP calculates a state share percentage (SSP) calculation. The state share percentage, in concept, will be higher for districts with less capacity (lower local wealth) and be a lower state share percentage for districts with more capacity (higher local wealth). The higher the district's ability to raise taxes based on local wealth, the lower the state share percentage. There are three (3) components to the career-technical state share percentage:

1. Aggregate Base Cost – calculated through the Base Cost Approach
2. Local Share Amount – multiply the lesser of the district's FY21 property valuation or the three-year average property valuation of tax years 2019 through 2021 by 0.05%.
3. District's State Share of the Base Cost – the greater of the Aggregate Base Cost less the Local Share Amount or the Aggregate Base Cost multiplied by 5%.

The state share percentage for the district will then be the greater of the District's State Share of the Base Cost divided by the Aggregate Base Cost or 0.05.

When the unrestricted base cost is determined and multiplied by the state share percentage, the resulting amount is multiplied by the current year enrolled students (including open enrolled students being educated in each district), and finally multiplied by the local share multiplier index for each district. The result is the local per pupil capacity of the base per pupil funding amount.

Categorical State Aid
In addition to the base state foundation funding calculated above, the FSFP also has unrestricted categorical funding and new restricted funding beginning in FY22, some of which will have the state share percentage applied to these calculations as noted below:

<u>Unrestricted Categorical State Aid</u>

1. <u>Targeted Assistance/Capacity Aid</u> – Provides additional funding based on a wealth measure using 60% weighted on property value and 40% on income. Uses current year enrolled average daily membership (ADM). It also will provide supplemental targeted assistance to lower wealth districts whose enrolled ADM is less than 88% of their total FY19 ADM.
2. <u>Special Education Additional Aid</u> – Based on six (6) weighted funding categories of disability and moved to a weighted funding amount, not a specific amount. An amount of 10% will be reduced from all districts' calculations to be used toward the state appropriation for Catastrophic Cost reimbursement.

<u>Restricted Categorical State Aid</u>

1. <u>Disadvantage Pupil Impact Aid (DPIA)</u> - Formerly Economically Disadvantaged Funding is based on the number and concentration of economically disadvantaged students compared to the state average and multiplied by $422 per pupil. Phase-in increases are limited to 0% for FY22 and 14% in FY23. No legislation indicates the percentage increase for FY24 and beyond for DPIA.
2. <u>English Learners</u> – Based on funded categories generated from time student enrolled in schools and multiplied by a weighted amount per pupil.
3. <u>Gifted Funds</u> – Based on average daily membership multiplied by a weighted amount per pupil.
4. <u>Career-Technical Education Funds</u> – Based on career technical average daily membership and five (5) weighted funding categories students enrolled in.
5. <u>Student Wellness and Success Funds</u> – These funds, in FY20 and FY21, were accounted for in Fund 467, but are now restricted funds to be accounted for in the General Fund as part of the foundation formula.

Joint Vocational Career-Technical Funding in FY22 and FY23

The new funding formula for joint vocational school districts is substantially similar to the formula for traditional school districts as described above, including the phase-in and guarantee, with the following changes:

1. Replaces the "special teacher" cost in the base cost computation with the "cost for teachers providing health and physical education, instruction regarding employability and soft skills, development and coordination and internships and job placements, career-technical student organization activities, pre-apprenticeship and apprenticeship coordination, and any assessment related to career-technical education, including any nationally recognized job skills or end-of course assessment," which are calculated in the same manner.
2. Does not specify a minimum for the number of staff members for the staffing cost for student wellness and success for the district in base cost computation.
3. Calculates the district's cost for that fiscal year for career-technical curriculum specialists and coordinators, career assessment and program placement, recruitment and orientation, student success coordination, analysis of test results, development of intervention and remediation plans and monitoring of those plans, and satellite program coordination. This funding replaces a traditional district's cost computations for academic and athletic co-curricular activities.
4. Replaces per-pupil dollar amount with weighted funding for the five different career-technical programs.
5. A funding unit will be based on the funding unit's state share percentage times the career-technical education associated services amount times the statewide average career technical base costs per pupil in that fiscal year times the sum of the funding unit's categories one through five career-technical education ADM.

CTE Credential Program: The district may receive a portion of the $8 million for industry-recognized credentials for high school students for those earning an industry-recognized credential or receiving a journeyman certification recognized by the United States Department of Labor. Also, the district is to receive funding through the Innovative Workforce Incentive Program for students that have completed the industry-recognized credentials and are career-ready. The district will receive a share of a total of $12.5 million earmarked for this credentialing program set aside at the state level for all of the credentials throughout the state. The Department of Education shall pay each city, local, and exempted village school district, community school, STEM school, and joint vocational school district an amount equal to $1,250 for each qualifying credential a student attending the district or school earned in the school year preceding the fiscal year in which the funds are appropriated, which will be prorated if the amount the Department of Education appropriates is insufficient. The district received $8,979in FY21 and $94,951 in FY22, the remaining years of the forecast will be based on the amount received in FY22 with a 2% increase each year.

Other Restricted CTE State Aid

1. CTE Associated Services – Based on the Funding unit's state share percentage X 0.0294 X Statewide average career technical base cost per pupil for that fiscal year X Sum of the funding unit's categories one through five career-technical education ADM; which are to provide the funds for non-administrative expenditures a school district expends on vocational programming development.
2. CTE Career Awareness and Explorations – Based on $2.50 per ADM in FY22 and $5.00 per ADM in FY23, to provide funds for the delivery of career awareness programs to students enrolled in grades kindergarten through twelve.

State Funding Phase-In FY22 and FY23 and Guarantees

While the FSFP was presented as a six (6) year phase-in plan, the state legislature approved the first two (2) years of the funding plan in HB110, which was amended in HB583 in June 2022. The FSFP does not include caps on funding, rather it will consist of a general phase-in percentage for most components of 16.67% in FY22 and 33.33% in FY23. DPIA funding will be phased in at 0% in FY22 and 14% in FY23. Transportation categorical funds will not be subject to a phase-in.

HB110 includes three (3) guarantees: 1) "Formula Transition Aid"; 2) Supplemental Targeted Assistance, and, 3) Formula Transition Supplement. The three (3) guarantees in both temporary and permanent law ensure that no district will get fewer funds in FY22 and FY23 than they received in FY21. The guarantee level of funding for FY22 is a calculated funding guarantee level based on total state funding cuts from May 2020 restored, net of transfers and deductions, plus Student Wellness and Success funds (based on FY21 SWSF amounts), enrollment growth supplement funds paid in FY21 and special education preschool and special education transportation additional aid items. It is estimated that nearly 420 districts are on one form of guarantee in FY22. In general, the same number will occur in FY23, since state average costs were frozen at FY18 in the Base Cost calculations. In contrast, property values and Federal Adjusted Gross Income will be allowed to update and increase for FY23, pushing districts toward one of the three (3) guarantees.

Future State Budget Projections beyond FY23

Our funding status for FY24-27 will depend on two (2) unknown state budgets. There is no guarantee that the current Fair School Funding Plan in HB110 will be funded or continued beyond FY23. For this reason, funding is held constant in the forecast for FY23 through FY27.

Casino Revenue

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

Casino revenue fell slightly in FY21 due to COVID-19 and casinos closing for a little over two months. We have increased the amount in FY22 back to pre-pandemic FY20 levels as casino revenues appear to have dipped primarily due to their closure and not in response to the economic downturn. Before the COVID-19 closure, casino revenues grew modestly as the economy improved. Original projections for FY23-27 estimated a 0.4% decline in pupils to 1,778,441 and GCR increasing to $106.35 million or $59.80 per pupil, actual payments in FY22 were $63.10 per pupil. FY23 Casino revenues have resumed their historical growth rate and assume a 2% annual growth rate for the forecast period.

Source	FY23	FY24	FY25	FY26	FY27
Basic Aid-Unrestricted	$8,416,334	$8,219,736	$8,219,736	$8,219,736	$8,219,736
Credentials Reimbursement	96,850	98,787	100,763	102,778	104,834
Basic Aid-Unrestricted Subtotal	$8,513,184	$8,318,523	$8,320,499	$8,322,514	$8,324,570
Ohio Casino Commission ODT	149,858	152,867	155,935	159,048	162,229
Total Unrestricted State Aid Line # 1.035	$8,663,042	$8,471,390	$8,476,434	$8,481,562	$8,486,799

Restricted State Revenues – Line #1.040

HB110 has continued Disadvantaged Pupil Impact Aid (formerly Economic Disadvantaged funding) and Career Technical funding. In addition, there have been new restricted funds added as noted above under "Restricted Categorical Aid" for Gifted, English Learners (ESL), and Student Wellness. Using current September funding factors, we have estimated revenues for these new restricted funding lines. The amount of DPIA is limited to 0% phase-in growth for FY22 and 14% in FY23. We have flat lined funding at FY23 levels for FY24-27 due to uncertainty on continued funding of the current funding formula.

Source	FY23	FY24	FY25	FY26	FY27
Student Wellness and Success	$307,389	$307,389	$307,389	$307,389	$307,389
Disadvantaged Pupil Impact Aid (DPIA)	184,201	184,201	184,201	184,201	184,201
English Learners	3,782	3,782	3,782	3,782	3,782
Career Tech - Restricted	3,675,596	3,712,352	3,749,476	3,786,971	3,824,841
CTE Associated Services	31,788	31,788	31,788	31,788	31,788
Career Awareness & Explorations	78,872	78,872	78,872	78,872	78,872
Total Restricted State Revenues Line #1.040	$4,281,628	$4,318,384	$4,355,508	$4,393,003	$4,430,873

Restricted Federal Grants in Aid – Line #1.045

No restricted federal grants are projected for FY23-27.

State Taxes Reimbursement/Property Tax Allocation – Line #1.050

Rollback and Homestead Reimbursement

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

Homestead Exemptions are credits paid to the district from the state of Ohio for qualified elderly and disabled residential taxpayers. In 2007, HB119 expanded the Homestead Exemption for all seniors 65 years of age or older or who are disabled, regardless of income. Effective September 29, 2013, HB59 changed the requirement for Homestead Exemptions. Individual taxpayers who do not currently have their Homestead Exemption approved or those who did not get a new application approved for tax year 2013, and who become eligible after, will only receive a Homestead Exemption if they meet the income qualifications. Taxpayers who had their Homestead Exemption as of September 29, 2013, will not lose it going forward and will not have to meet the new income qualification. This will generally reduce homestead reimbursements to the district over time, and as with the rollback reimbursements above, the state is increasing the tax burden on our local taxpayers.

Source	FY23	FY24	FY25	FY26	FY27
Rollback and Homestead	$469,095	$481,513	$483,284	$485,038	$486,775

Other Local Revenues – Line #1.060

All other local revenue encompasses any type of revenue that does not fit into the above lines. The primary sources of revenue in this area have been open enrollment, interest on investments, tuition for court-placed students, student fees, Payment In Lieu of Taxes, and general rental fees.

HB110, the new state budget, will stop paying open enrollment as an increase to other revenue for the district. This is projected below as zeroes to help show the difference between projected FY23-27 Line 1.06 revenues and historical FY20 through FY22 revenues on the five-year forecast. Open enrolled students will be counted in the enrolled student base at the school district they are being educated and state aid will follow the students. Open enrolled student revenues will be included in Line 1.035 as basic state aid.

In FY21 and FY22 interest income fell due to fed rate reductions due to the pandemic, which will impact our earning capability in this area until rates and our ending cash balance begin to increase. Rentals are expected to return to pre-pandemic levels over time. All other revenues are expected to continue on historical trends.

Source	FY23	FY24	FY25	FY26	FY27
Open Enrollment Gross	$0	$0	$0	$0	$0
Interest	124,077	126,559	129,090	131,672	134,305
Associated Services	0	0	0	0	0
Class fees and Other	53,151	53,683	54,220	54,762	55,310
Other Tax - MH	16,358	16,358	16,358	16,358	16,358
Tax Abatement	19,053	19,053	19,053	19,053	19,053
Other Tuition	2,328	2,351	2,375	2,399	2,423
Total Other Local Revenue Line #1.060	$214,967	$218,004	$221,096	$224,244	$227,449

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

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

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

These are non-operating revenues which are the repayment of short term loans to other funds over the previous fiscal year and reimbursements for expenses received for a previous fiscal year in the current fiscal year. We are not anticipating transfers in at this time, and only advancing in the amount advanced out in the prior fiscal year. Advances in will match the prior year advance out.

Source	FY23	FY24	FY25	FY26	FY27
Transfers In - Line 2.040	$0	$0	$0	$0	$0
Advance Returns - Line 2.050	63,656	35,000	35,000	35,000	35,000
Total Transfer & Advances In	$63,656	$35,000	$35,000	$35,000	$35,000

All Other Financial Sources – Line #2.060

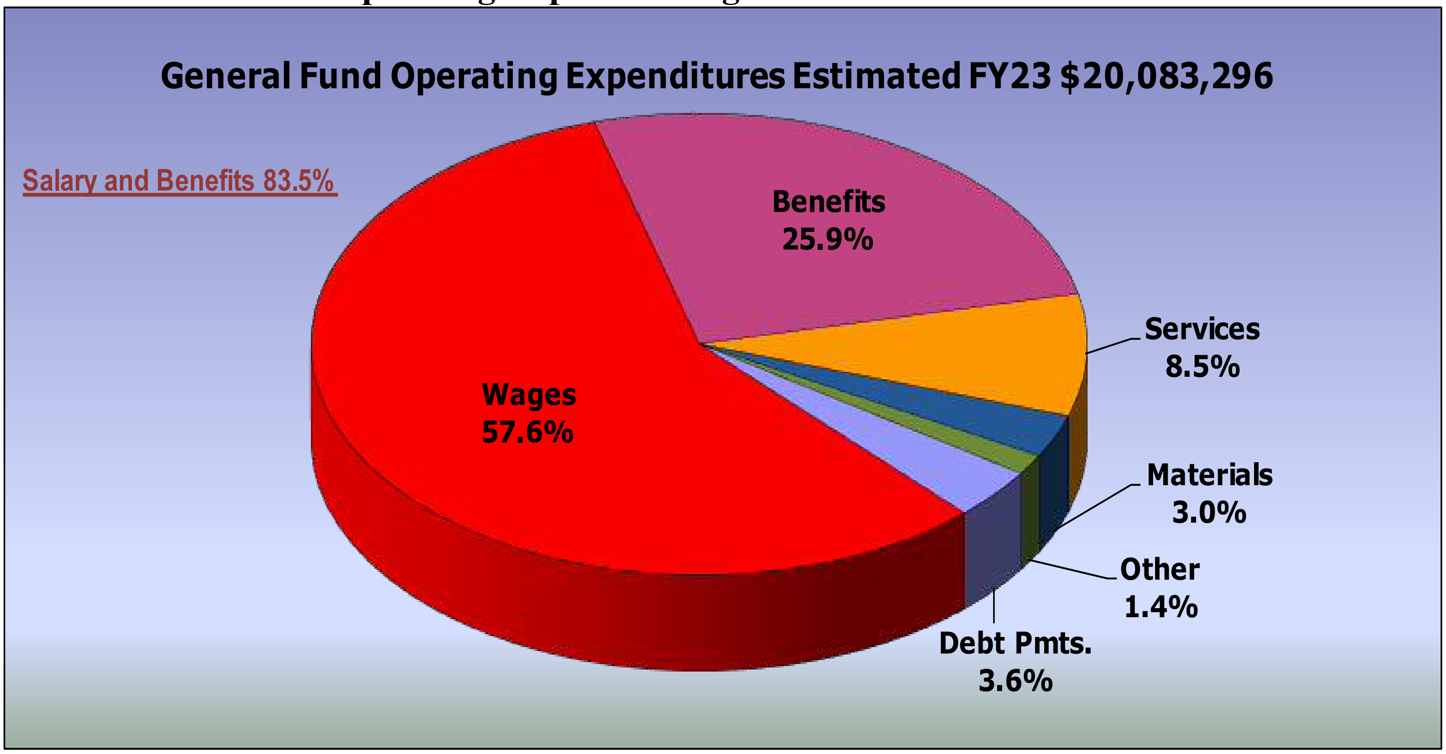
This funding source is typically a refund of prior year expenditures that is very unpredictable. For future years we are estimating an amount of refunds that are in line with historical collections.

Source	FY23	FY24	FY25	FY26	FY27
Sale of Fixed Assets	$5,034	$5,034	$5,034	$5,034	$5,034
Refund of prior years expenditures	4,512	4,512	4,512	4,512	4,512
Total Other Financing Sources Line #2.060	$9,546	$9,546	$9,546	$9,546	$9,546

Expenditures Assumptions

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

All Operating Expense Categories - General Fund FY23



Wages – Line #3.010

This line of the forecast is made up primarily of wages or salaries paid to staff. Substitutes and supplemental extracurricular contracts, as well as payments for the Board of Education can also be found here. The forecast reflects base increases of 2% in FY23, 2.25% in FY24, and 2% in FY25-27. Also included is 3% step increases in FY23-27 for planning purposes only at this time. Administration and non-represented staff typically will see a similar increase as the collective bargaining contract. However, these are reviewed on an annual basis. The district will continue to monitor the staffing levels to effectively manage the largest expense for our district. The increases above align with the newly approved negotiated agreement that is in place for FY22-24. The new agreement also includes $500, one-time payments, to members of the bargaining unit. The district will negotiate in the spring of 2024, when this contract ends.

Source	FY23	FY24	FY25	FY26	FY27
Base Wages	$10,452,793	$11,075,433	$11,656,893	$12,239,738	$12,851,725
Increases	209,056	249,197	233,138	244,795	257,035
All Staff - Steps and Training	313,584	332,263	349,707	367,192	385,552
BOE/OT	14,933	14,933	14,933	14,933	14,933
Substitutes	241,087	241,087	241,087	241,087	241,087
Supplementals	32,168	32,811	33,467	34,136	34,819
Staff Increases/Reductions	100,000	0	0	0	0
Severance	200,000	100,000	100,000	100,000	100,000
Total Wages Line #3.010	$11,563,621	$12,045,724	$12,629,225	$13,241,881	$13,885,151

Fringe Benefits Estimates – Line #3.020

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

A) STRS/SERS
The district pays 14% of each dollar paid in wages to either the State Teachers Retirement System or the School Employees Retirement System as required by Ohio law. The district is required to pay SERS Surcharge, which is an additional employer charge based on the salaries of lower-paid members.

B) Insurance
At this time, we are estimating an increase of 3.6% for FY23 and 8% for FY24-27, which reflects trend, and the likely increase in health care costs as a result of actual claims incurred. This is based on our current employee census and claims data.

The Further Consolidated Appropriations Act of 2020 included a full repeal of three taxes originally imposed by the Affordable Care Act (ACA): the 40% Excise Tax on employer-sponsored coverage (a.k.a. "Cadillac Tax"), the Health Insurance Industry Fee (a.k.a. the Health Insurer Tax), and the Medical Device Tax. These added costs are no longer an uncertainty factor for our healthcare costs in the forecast.

C) Workers Compensation & Unemployment Compensation
Workers' Compensation is expected to be approximately 0.10% of wages FY23-27. Unemployment is expected to remain at a shallow level for FY23-27. The district is a direct reimbursement employer, meaning unemployment costs are only incurred and due if we have employees who are eligible and draw unemployment.

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

Estimated Fringe Benefits – Line #3.020

Source	FY23	FY24	FY25	FY26	FY27
A) STRS/SERS	$1,804,999	$1,897,734	$1,990,690	$2,088,291	$2,190,770
B) Insurance's	3,211,523	3,322,645	3,588,457	3,875,534	4,185,577
C) Workers Comp/Unemployment	11,072	11,640	12,208	12,805	13,432
D) Medicare	160,239	168,441	176,665	185,296	194,361
Health Savings Account	8,000	8,000	8,000	8,000	8,000
Total Fringe Benefits Line #3.020	$5,195,833	$5,408,460	$5,776,020	$6,169,926	$6,592,140

Purchased Services – Line #3.030
This category accounts for a wide variety of expenses incurred by the District including college credit plus, legal services, contracted educational services, utility costs, mileage/meeting expenses, repairs and maintenance, property insurance along with other charges. We have built-in a 5% increase for FY23-25 and a 3% increase in the forecast for FY26-27, at this time.

HB110, the new state budget, will impact Purchased Services beginning in FY22 as the Ohio Department of Education will begin to direct pay these costs to the educating districts for open enrollment, community and STEM schools, and for scholarships granted students to be educated elsewhere, as opposed to deducting these amounts from our state foundation funding and shown below as expenses. College Credit Plus, excess costs and other tuition costs will continue to draw funds away from the district, which will continue in this area and have been adjusted based on historical trend.

Source	FY23	FY24	FY25	FY26	FY27
College Credit Plus	$536,166	$562,974	$591,123	$608,857	$627,123
Professional Support	427,510	648,886	648,886	668,353	688,404
Utilities	255,671	268,455	281,878	290,334	299,044
Building Maintenance Repairs and Leases	319,192	335,152	351,910	362,467	373,341
PD/Travel	80,074	84,078	88,282	90,930	93,658
Transportation and Other Tuition	26,724	28,060	29,463	30,347	31,257
Communications, Phone, and Other	69,281	72,745	76,382	78,673	81,033
Total Purchased Services Line #3.030	$1,714,618	$2,000,350	$2,067,924	$2,129,961	$2,193,860

Supplies and Materials – Line #3.040

Expenses which are characterized by curricular supplies, testing supplies, copy paper, maintenance and custodial supplies, materials, and bus fuel. There is an increase of 5% for FY23-25 and a 3% increase in the forecast for FY26-27, at this time.

Source	FY23	FY24	FY25	FY26	FY27
Supplies	$414,856	$435,599	$457,379	$471,100	$485,233
Textbooks and Software	125,216	131,477	138,051	142,193	146,459
Building Maint Supplies	40,174	42,183	44,292	45,621	46,990
Vehicles Parts, Fuel, and Tires	25,551	26,829	28,170	29,015	29,885
Total Supplies Line #3.040	$605,797	$636,088	$667,892	$687,929	$708,567

Capital Outlay – Line # 3.050

The District does not anticipate costs increasing significantly in this line because most capital outlay is paid by the Permanent Improvement Fund.

Principal and Interest Payment – Lines #4.050 and #4.060

Payments on this line are made for the principal and interest on the 2008 OSFC renovation project Certificates of Participation (COPS). In March 2015, with interest rates low, the District seized the opportunity to refinance the original COPS issue that funded the renovations completed to the District in fiscal year 2012. The refinance yielded a net present value savings of $458 thousand to the District and their taxpayers over the remaining life of the COPS.

Source	FY23	FY24	FY25	FY26	FY27
Principal TANS Line #4.020	$435,000	$455,000	$470,000	$490,000	$505,000
Interest on TANS & HB 264 Total Line 4.060	285,139	269,514	251,014	234,264	219,339
Total Principal & Interest	$720,139	$724,514	$721,014	$724,264	$724,339

Other Expenses – Line #4.300

This category of expenses is primarily fees to the county auditors and treasurers for collecting property taxes and the annual financial audit. The other expense category is several small expenses with the largest being district liability insurance and dues and fees to organization such as OSBA. This line reflects a 1% increase FY23-27. We will continue to monitor, and adjust in future years as necessary.

Source	FY23	FY24	FY25	FY26	FY27
County Auditor & Treasurer Fees	$198,145	$200,126	$202,127	$204,148	$206,189
Other expenses	26,767	27,035	27,305	27,578	27,854
Annual Audit	34,487	34,832	35,180	35,532	35,887
Memberships	23,889	24,128	24,369	24,613	24,859
Total Other Expenses Line #4.300	$283,288	$286,121	$288,981	$291,871	$294,789

Transfers/Advances Out – Line# 5.010

This account group covers fund-to-fund transfer and end of year short-term loans from the General Fund to other funds until they have received reimbursements and can repay the General Fund. These amounts are limited in impact to the General Fund as the amounts are repaid as soon as dollars are received in the debtor fund. We are anticipating transfers out each year of the forecast to be $925 thousand, broken down as follows: Maintenance Fund of $425 thousand and Permanent Improvement Fund of $500 thousand for FY23-27. At this time, we are not anticipating an increase to this line. Advances are projected to remain $35 thousand for FY23-27 and will be paid back in the following year.

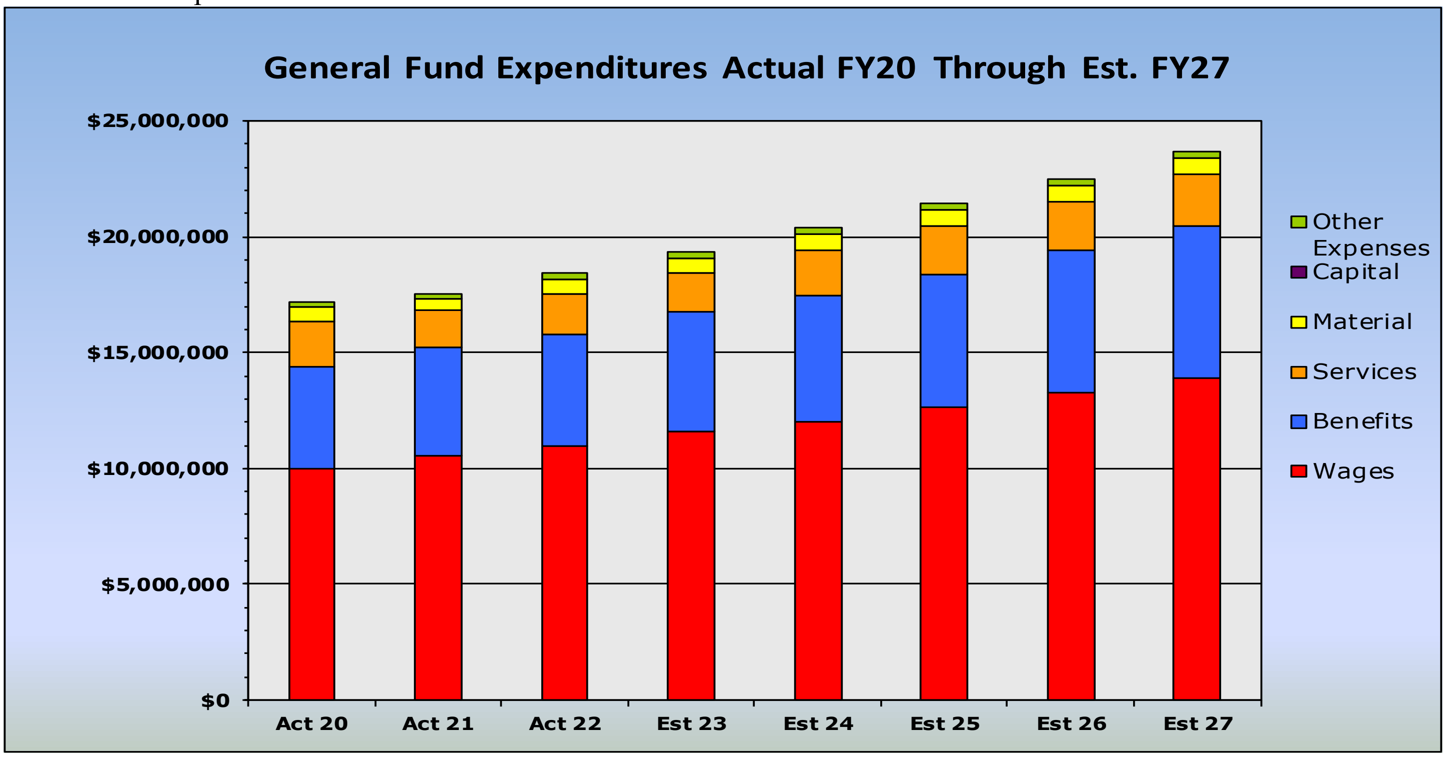
Source	FY23	FY24	FY25	FY26	FY27
Permanent Improvement - Transfer	$500,000	$500,000	$500,000	$500,000	$500,000
Maintenance - Transfer	425,360	425,360	425,360	425,360	425,360
Operating Transfers Out Line #5.010	$925,360	$925,360	$925,360	$925,360	$925,360
Advances Out Line #5.020	$35,000	$35,000	$35,000	$35,000	$35,000
Total Transfer & Advances Out	$960,360	$960,360	$960,360	$960,360	$960,360

Encumbrances –Line#8.010

These are outstanding purchase orders that have not been approved for payment as the goods were not received in the fiscal year in which they were ordered.

Operating Expenditures Actual FY20 through FY22 and Estimated FY23-27

As the following graph indicates, we have been diligent at containing costs in reaction to lower and flat state revenues in the past. We are maintaining control over our expenses while balancing student academic needs to enable them to excel and do well on state performance standards.



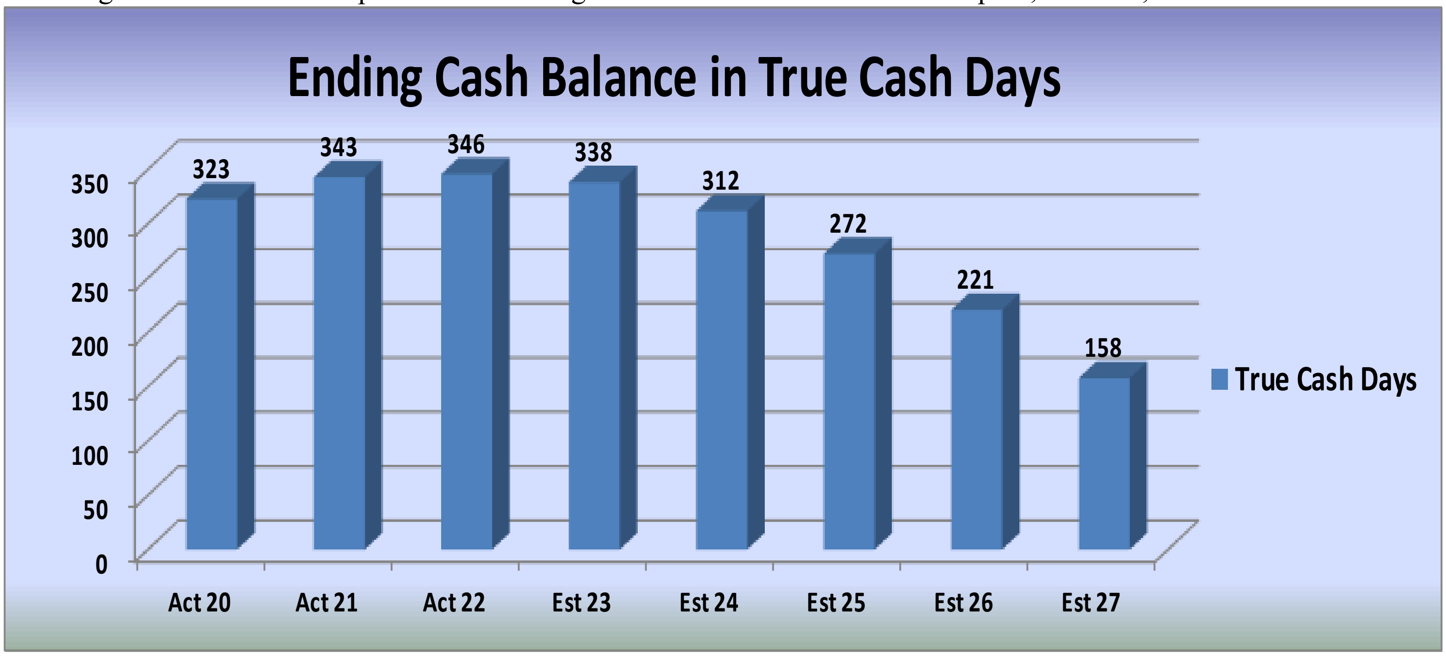
Ending Unencumbered Cash Balance – Line#15.010

This amount must not go below $0 or the district General Fund will violate all Ohio Budgetary Laws. Any multi-year contract, which is knowingly signed, resulting in a negative unencumbered cash balance is a violation of O.R.C. §5705.412 and is punishable by personal liability of $10,000. It is recommended by the Government Finance Officers Association (GFOA) and other authoritative sources that a district maintains a minimum of thirty (30) day cash balance, which is approximately $1.6 million for our district.

	FY23	FY24	FY25	FY26	FY27
Ending Unencumbered Cash Balance	$19,489,673	$18,841,576	$17,237,725	$14,633,409	$10,970,688

True Cash Days Ending Balance

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



Conclusion

The district administration is grateful for the changes in the current state budget HB110 as it has reduced the amount that was deducted for programs that were not within the district's control. However, future state budgets funding will need to be watched since the full amount of the Fair School Funding Plan was not totally implemented with this budget, and there is no guarantee for future increases in state budgets for FY24-27.

As you read through the notes and review the forecast, remember that the forecast is based on the information that is known at the time that it is prepared.

Please direct any questions to:
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Email address: schumacher.linda@pioneerctc.edu

Please visit the Ohio Department of Education website at
https://public.education.ohio.gov/geoDoc/5-yrForecast/