

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, 2014 for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.

Signed _____

Title Board President _____

Date 1/15/2014 _____

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	4,783,224					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	\$ 4,783,224.00	\$ -	\$ -	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 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
Revenue:								
1.010 - General Property Tax (Real Estate)	3,756,213	3,753,080	3,926,874	3,908,923	3,952,583	3,986,429	4,007,405	4,027,300
1.020 - Public Utility Personal Property	356,748	346,912	245,126	342,034	344,534	347,034	349,534	352,034
1.030 - Income Tax	0	0	0	0	0	0	0	0
1.035 - Unrestricted Grants-in-Aid	9,618,728	9,705,241	6,881,262	7,327,689	7,427,826	7,465,408	7,552,914	7,641,217
1.040 - Restricted Grants-in-Aid	0	0	2,834,868	2,584,607	2,618,984	2,650,973	2,681,399	2,712,102
1.045 - Restricted Federal Grants-in-Aid - SFSF	0	0	0	0	0	0	0	0
1.050 - Property Tax Allocation	1,796,716	978,829	689,888	600,134	591,145	592,434	594,545	594,678
1.060 - All Other Operating Revenues	451,104	420,006	261,056	221,056	183,267	145,099	146,550	148,016
1.070 - Total Revenue	15,979,509	15,204,068	14,839,074	14,984,443	15,118,338	15,187,376	15,332,349	15,475,347
Other Financing Sources:								
2.010 - Proceeds from Sale of Notes	0	0	0	0	0	0	0	0
2.020 - State Emergency Loans and Advancements	0	0	0	0	0	0	0	0
2.040 - Operating Transfers-In	0	491	0	0	0	0	0	0
2.050 - Advances-In	275,000	72,000	24,000	75,000	75,000	75,000	75,000	75,000
2.060 - All Other Financing Sources	24,709	67,537	25,055	24,000	24,000	24,000	24,000	24,000
2.070 - Total Other Financing Sources	299,709	140,028	49,055	99,000	99,000	99,000	99,000	99,000
2.080 - Total Revenues and Other Financing Sources	16,279,218	15,344,096	14,888,129	15,083,443	15,217,338	15,286,376	15,431,349	15,574,347
Expenditures:								
3.010 - Personnel Services	9,168,254	9,100,883	8,974,040	8,804,279	9,125,593	9,125,098	9,260,475	9,399,382
3.020 - Employees' Retirement/Insurance Benefits	3,629,410	3,752,107	3,697,196	3,477,246	3,528,817	3,528,738	3,550,465	3,572,760
3.030 - Purchased Services	1,407,082	1,387,833	1,297,742	1,492,674	1,537,454	1,583,578	1,662,757	1,745,895
3.040 - Supplies and Materials	474,783	494,415	534,487	561,211	589,272	618,736	649,672	682,156
3.050 - Capital Outlay	0	0	0	0	0	0	0	0
3.060 - Intergovernmental	0	0	0	0	0	0	0	0
Debt Service:								
4.010 - Principal-All Years	275,000	290,000	295,000	0	0	0	0	0
4.020 - Principal - Notes				250,000	260,000	270,000	280,000	290,000
4.050 - Principal - HB264 Loan				60,000	60,000	65,000	0	0
4.055 - Principal - Other				0	0	0	0	0
4.060 - Interest and Fiscal Charges	567,851	557,839	547,122	535,584	522,559	508,309	495,400	484,000
4.300 - Other Objects	171,130	182,739	191,204	200,764	210,802	221,343	232,410	232,410
4.500 - Total Expenditures	15,693,510	15,765,816	15,536,791	15,381,759	15,834,498	15,920,801	16,131,179	16,406,602
Other Financing Uses								
5.010 - Operating Transfers-Out	687,211	505,200	501,302	600,000	600,000	625,000	625,000	625,000
5.020 - Advances-Out	72,000	24,000	40,050	100,000	100,000	100,000	100,000	100,000
5.030 - All Other Financing Uses	0	0	0	0	0	0	0	0
5.040 - Total Other Financing Uses	759,211	529,200	541,352	700,000	700,000	725,000	725,000	725,000
5.050 - Total Expenditures and Other Financing Uses	16,452,721	16,295,016	16,078,143	16,081,759	16,534,498	16,645,801	16,856,179	17,131,602
Excess of Rev & Other Financing Uses Over (Under)								
6.010 - Expenditures and Other Financing Uses	-173,503	-950,920	-1,190,014	-998,316	-1,317,160	-1,359,425	-1,424,831	-1,557,255
Cash Balance July 1 - Excluding Proposed Renewal/								
7.010 - Replacement and New Levies	10,601,955	10,428,452	9,477,532	8,287,518	7,289,202	5,972,041	4,612,616	3,187,785
7.020 - Cash Balance June 30	10,428,452	9,477,532	8,287,518	7,289,202	5,972,041	4,612,616	3,187,785	1,630,530
8.010 - Estimated Encumbrances June 30	470,001	294,915	207,812	300,000	300,000	300,000	300,000	300,000
Fund Balance June 30 for Certification								
10.010 - of Appropriations	9,958,451	9,182,617	8,079,706	6,989,202	5,672,041	4,312,616	2,887,785	1,330,530

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2014

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: INTEREST	140.00	140.00
BALANCE JULY 1ST	784,805.00	784,945.00
TOTAL REVENUE AND BALANCE	\$ 784,945.00	\$ 785,085.00

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, 2014

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	10,000.00	15,000.00	\$ 25,000.00
019 Local Foundations	2,000.00	60,000.00	\$ 62,000.00
432 Ed Mgt Info System	9,000.00	0.00	\$ 9,000.00
439 Pre-School Childhood	0.00	88,000.00	\$ 88,000.00
451 Data Communication	1,000.00	22,000.00	\$ 23,000.00
461 Voc Ed Enhancements	0.00	4,000.00	\$ 4,000.00
502 Prc Develop/Success Unlimited	0.00	0.00	\$ -
524 Vocational Ed/Carl Perkins	0.00	303,665.00	\$ 303,665.00
590 Improving Teacher quality	2,800.00	4,500.00	\$ 7,300.00
			\$ -
			\$ -
			\$ -
			\$ -
TOTAL SPECIAL REVENUE FUNDS	\$ 24,800.00	\$ 497,165.00	\$ 521,965.00
DEBT SERVICE FUNDS:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
002 Bond Retirement	784,945.00	140.00	\$ 785,085.00
			\$ -
			\$ -
			\$ -
			\$ -
TOTAL DEBT SERVICE FUNDS	\$ 784,945.00	\$ 140.00	\$ 785,085.00
CAPITAL PROJECT FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
003 Permanent Improvement	125,000.00	500,000.00	\$ 625,000.00
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	500,000.00	425,360.00	\$ 925,360.00
070 Capital Projects	874,640.00	0.00	\$ 874,640.00
			\$ -
			\$ -
			\$ -
TOTAL CAPITAL PROJECT FUNDS	\$ 4,729,640.00	\$ 925,360.00	\$ 5,655,000.00

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2014

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	40000	425000	465000
009 Uniform School Supplies	0.00	150,000.00	150000
011 Customer Service	35,000.00	110,000.00	145000
012 Adult Education	525,000.00	360,000.00	885000
			0
TOTAL ENTERPRISE FUNDS	\$ 600,000.00	\$ 1,045,000.00	\$ 1,645,000.00
INTERNAL SERVICE FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
014 Rotary - Banquets	18,000.00	500.00	18,500.00
024 Self Insurance Fund	500,000.00	2,800,000.00	3,300,000.00
TOTAL INTERNAL SERVICE FUNDS	\$ 518,000.00	\$ 2,800,500.00	\$ 3,318,500.00
FIDUCIARY			
TRUST AND AGENCY FUNDS	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	0.00	50,000.00	50,000.00
025 USAS Network - NCOCC	600,000.00	3,600,000.00	4,200,000.00
200 Student Activity	31,000.00	145,000.00	176,000.00
TOTAL TRUST & AGENCY FUNDS	\$ 803,000.00	\$ 3,805,500.00	\$ 4,608,500.00
TOTAL FOR MEMORANDUM ONLY	\$ 7,460,385.00	\$ 9,073,665.00	\$ 16,534,050.00

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, 2014

FUND	Unencumbered Balance July 1, 2014	Property Tax	Other Sources	Total
General Fund	7,289,202.00	4,783,224.00	10,299,601.00	\$ 22,372,027.00
Special Revenue Funds				
Principal's Funds - 018	10,000.00	XXXXXXXXXX	15,000.00	\$ 25,000.00
Local Foundations - 019	2,000.00	XXXXXXXXXX	60,000.00	\$ 62,000.00
State Funds - 400's				
Ed Mgt Info System - 432	9,000.00	XXXXXXXXXX	0.00	\$ 9,000.00
Pre-School Childhood - 439	0.00	XXXXXXXXXX	88,000.00	\$ 88,000.00
Data Communication - 451	1,000.00	XXXXXXXXXX	22,000.00	\$ 23,000.00
Voc Ed Enhancements - 461	0.00	XXXXXXXXXX	4,000.00	\$ 4,000.00
Able/Jobs - 499	0.00	XXXXXXXXXX	0.00	\$ -
Federal Funds - 500's				
PRC Develop/Success Unlimited - 502	0.00	XXXXXXXXXX	0.00	\$ -
Vocational Ed/Carl Perkins - 524	0.00	XXXXXXXXXX	303,665.00	\$ 303,665.00
Drug Free Schools Grant - 584	0.00	XXXXXXXXXX	0.00	\$ -
Improving Teacher Quality - 590	2,800.00	XXXXXXXXXX	4,500.00	\$ 7,300.00
Comprehensive School Reform - 599	0.00	XXXXXXXXXX	0.00	\$ -
Debt Service Fund				
Debt Service - 002	784,945.00	XXXXXXXXXX	140.00	\$ 785,085.00
Capital Project Funds				
Permanent Improvement - 003	125,000.00	XXXXXXXXXX	500,000.00	\$ 625,000.00
Building Renovation - Local - 004	30,000.00	XXXXXXXXXX	0.00	\$ 30,000.00
Building Renovation - State - 010	3,200,000.00	XXXXXXXXXX	0.00	\$ 3,200,000.00
Facilities Maintenance - 034	500,000.00	XXXXXXXXXX	425,360.00	\$ 925,360.00
Capital Projects - HB 426 - 070	874,640.00	XXXXXXXXXX	0.00	\$ 874,640.00
Enterprise Funds				
Food Service - 006	40,000.00	XXXXXXXXXX	425,000.00	\$ 465,000.00
Uniform School Supplies - 009	0.00	XXXXXXXXXX	150,000.00	\$ 150,000.00
Customer Service - 011	35,000.00	XXXXXXXXXX	110,000.00	\$ 145,000.00
Adult Education - 012	525,000.00	XXXXXXXXXX	360,000.00	\$ 885,000.00
Internal Service Funds				
Special Rotary - 014	18,000.00	XXXXXXXXXX	500.00	\$ 18,500.00
Self Insurance - 024	500,000.00	XXXXXXXXXX	2,800,000.00	\$ 3,300,000.00
Trust and Agency Funds				
Expendable Trusts - 007	140,000.00	XXXXXXXXXX	10,000.00	\$ 150,000.00
Endowment - 008	32,000.00	XXXXXXXXXX	500.00	\$ 32,500.00
Financial Aid/Infrastructure - 022	0.00	XXXXXXXXXX	50,000.00	\$ 50,000.00
USAS Network - NCOCC - 025	600,000.00	XXXXXXXXXX	3,600,000.00	\$ 4,200,000.00
Student Activities - 200's	31,000.00	XXXXXXXXXX	145,000.00	\$ 176,000.00
TOTALS	\$ 14,749,587.00	\$ 4,783,224.00	\$ 19,373,266.00	\$ 38,906,077.00

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 24, 2014

Certificate