

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, 2023 for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.

Signed _____

Title Board of Education President

Date 1/11/2023

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	8,362,000					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	\$ 8,362,000.00	\$ -	\$ -	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 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
<i>Fund Balance June 30 for Certification of</i>									
10.010 <i>Appropriations</i>	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 <i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>	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 <i>Unreserved Fund Balance June 30</i>	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

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2023

PIONEER CAREER & TECHNOLOGY CENTER

EXHIBIT II

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

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	\$ -	\$ -

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, 2023

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	25,000.00	20,000.00	\$ 45,000.00
019 Local Foundations			\$ -
432 Ed Mgt Info System	3,200.00		\$ 3,200.00
439 Pre-School Childhood		60,000.00	\$ 60,000.00
451 Data Communication		900.00	\$ 900.00
461 Voc Ed Enhancements		4,000.00	\$ 4,000.00
467 Student Wellness and Success			\$ -
499 Miscellaneous State Grant			\$ -
508 GEER Relief Fund	100,000.00		\$ 100,000.00
510 Coronavirus Relief Fund			\$ -
524 Vocational Ed/Carl Perkins		350,000.00	\$ 350,000.00
590 Improving Teacher quality			\$ -
599 Cares Act			\$ -
TOTAL SPECIAL REVENUE FUNDS	\$ 128,200.00	\$ 434,900.00	\$ 563,100.00
DEBT SERVICE FUNDS:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
			\$ -
002 Bond Retirement			\$ -
			\$ -
			\$ -
			\$ -
TOTAL DEBT SERVICE FUNDS	\$ -	\$ -	\$ -
CAPITAL PROJECT FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
			\$ -
003 Permanent Improvement	800,000.00	500,000.00	\$ 1,300,000.00
004 Building Renovation - Local	39,000.00		\$ 39,000.00
010 Building Renovation - State	500,000.00		\$ 500,000.00
034 Facilities Maintenance	2,200,000.00	425,360.00	\$ 2,625,360.00
070 Capital Projects	150,000.00		\$ 150,000.00
			\$ -
			\$ -
TOTAL CAPITAL PROJECT FUNDS	\$ 3,689,000.00	\$ 925,360.00	\$ 4,614,360.00

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2023

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	25,000.00	500,000.00	525,000.00
009 Uniform School Supplies	70,000.00	120,000.00	190,000.00
011 Customer Service	200,000.00	100,000.00	300,000.00
012 Adult Education	0.00	300,000.00	300,000.00
TOTAL ENTERPRISE FUNDS	\$ 295,000.00	\$ 1,020,000.00	\$ 1,315,000.00
INTERNAL SERVICE FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
014 Rotary - Banquets	30,000.00	1,600.00	31,600.00
024 Self Insurance Fund	1,700,000.00	4,056,000.00	5,756,000.00
TOTAL INTERNAL SERVICE FUNDS	\$ 1,730,000.00	\$ 4,057,600.00	\$ 5,787,600.00
FIDUCIARY			
TRUST AND AGENCY FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
007 Special Trust	300,000.00	30,000.00	330,000.00
008 Endowment	33,000.00	400.00	33,400.00
022 Finan Aid/ Infrastructure Dev	22,000.00	7,000.00	29,000.00
025 USAS Network - NCOCC			0.00
200 Student Activity	110,000.00	200,000.00	310,000.00
TOTAL TRUST & AGENCY FUNDS	\$ 465,000.00	\$ 237,400.00	\$ 702,400.00
TOTAL FOR MEMORANDUM ONLY	\$ 6,307,200.00	\$ 6,675,260.00	\$ 12,982,460.00

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, 2023

FUND	Unencumbered Balance July 1, 2023	Property Tax	Other Sources	Total
General Fund	19,854,196.00	8,362,000.00	13,051,520.00	\$ 41,267,716.00
Special Revenue Funds				
Principal's Funds - 018	25,000.00	XXXXXXXXXX	20,000.00	\$ 45,000.00
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	60,000.00	\$ 60,000.00
Data Communication - 451	-	XXXXXXXXXX	900.00	\$ 900.00
Schoolnet Professional Develop - 452	-	XXXXXXXXXX	-	\$ -
Voc Ed Enhancements - 461	-	XXXXXXXXXX	4,000.00	\$ 4,000.00
Student Wellness - 467	-	XXXXXXXXXX	-	\$ -
Federal Funds - 500's				
Adult Basic Education - 501	-	XXXXXXXXXX	-	\$ -
GEER Relief Fund - 508	100,000.00	XXXXXXXXXX	-	\$ 100,000.00
Coronavirus Relief - 510	-	XXXXXXXXXX	-	\$ -
NDEA Title II - Eisenhower - 514	-	XXXXXXXXXX	-	\$ -
Vocational Ed/Carl Perkins - 524	-	XXXXXXXXXX	350,000.00	\$ 350,000.00
Chapter 2 Block Grant - 573	-	XXXXXXXXXX	-	\$ -
Drug Free Schools Grant - 584	-	XXXXXXXXXX	-	\$ -
Improving Teacher Quality - 590	-	XXXXXXXXXX	-	\$ -
CARES - 599	-	XXXXXXXXXX	-	\$ -
Debt Service Fund				
Debt Service - 002	-	XXXXXXXXXX	-	\$ -
Capital Project Funds				
Permanent Improvement - 003	800,000.00	XXXXXXXXXX	500,000.00	\$ 1,300,000.00
Building Renovation - Local - 004	39,000.00	XXXXXXXXXX	-	\$ 39,000.00
Building Renovation - State - 010	500,000.00	XXXXXXXXXX	-	\$ 500,000.00
Facilities Maintenance - 034	2,200,000.00	XXXXXXXXXX	425,360.00	\$ 2,625,360.00
Capital Projects - HB 426 - 070	150,000.00	XXXXXXXXXX	-	\$ 150,000.00
Enterprise Funds				
Food Service - 006	25,000.00	XXXXXXXXXX	500,000.00	\$ 525,000.00
Uniform School Supplies - 009	70,000.00	XXXXXXXXXX	120,000.00	\$ 190,000.00
Customer Service - 011	200,000.00	XXXXXXXXXX	100,000.00	\$ 300,000.00
Adult Education - 012	0.00	XXXXXXXXXX	300,000.00	\$ 300,000.00
Internal Service Funds				
Special Rotary - 014	30,000.00	XXXXXXXXXX	1,600.00	\$ 31,600.00
Self Insurance - 024	1,700,000.00	XXXXXXXXXX	4,056,000.00	\$ 5,756,000.00
Trust and Agency Funds				
Expendable Trusts - 007	300,000.00	XXXXXXXXXX	30,000.00	\$ 330,000.00
Endowment - 008	33,000.00	XXXXXXXXXX	400.00	\$ 33,400.00
Financial Aid/Infrastructure - 022	22,000.00	XXXXXXXXXX	7,000.00	\$ 29,000.00
USAS Network - NCOCC - 025	-	XXXXXXXXXX	-	\$ -
Student Activities - 200's	110,000.00	XXXXXXXXXX	200,000.00	\$ 310,000.00
TOTALS	\$ 26,161,396.00	\$ 8,362,000.00	\$ 19,726,780.00	\$ 54,250,176.00

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 28, 2023

Certificate