

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, 2024 for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.

Signed

Title

Date1/22/2024

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	8,529,000					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	\$ 8,529,000.00	\$ -	\$ -	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, 2021, 2022, and 2023 Actual;
Forecasted Fiscal Years Ending June 30, 2024 through 2028

	Actual				Forecasted				
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Average Change	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
Revenues									
1.010 General Property Tax (Real Estate)	5,960,197	6,018,206	6,100,938	1.2%	6,157,280	6,178,071	6,204,682	6,231,085	6,257,281
1.020 Public Utility Personal Property Tax	1,953,974	1,722,588	1,853,775	-2.1%	1,896,725	1,865,274	1,883,774	1,902,274	1,920,774
1.030 Income Tax	0	0	0	0.0%	0	0	0	0	0
1.035 Unrestricted State Grants-in-Aid	7,342,426	8,529,387	9,025,000	11.0%	10,444,096	11,759,871	11,878,117	11,997,600	12,118,332
1.040 Restricted State Grants-in-Aid	3,514,999	4,277,571	4,346,816	11.7%	4,773,373	4,823,579	4,871,815	4,920,533	4,969,738
1.045 Restricted Federal Grants In Aid	0	0	0	0.0%	0	0	0	0	0
1.050 State Share of Local Property Taxes	477,635	465,106	455,060	-2.4%	484,053	485,683	487,256	488,815	490,358
1.060 All Other Revenues	1,150,311	(24,920)	527,130	-1158.7%	779,763	708,193	643,812	585,901	533,814
1.070 <i>Total Revenues</i>	20,399,542	20,987,938	22,308,719	4.6%	24,535,290	25,820,671	25,969,456	26,126,208	26,290,297
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	7,992	13,373	0	-16.3%	0	0	0	0	0
2.050 Advances-In	80,000	95,000	63,656	-7.1%	59,000	59,000	59,000	59,000	59,000
2.060 All Other Financing Sources	102,948	9,547	39,228	110.1%	39,228	39,228	39,228	39,228	39,228
2.070 <i>Total Other Financing Sources</i>	190,940	117,920	102,884	-25.5%	98,228	98,228	98,228	98,228	98,228
2.080 <i>Total Revenues and Other Financing Sources</i>	20,590,482	21,105,858	22,411,603	4.3%	24,633,518	25,918,899	26,067,684	26,224,436	26,388,525
Expenditures									
3.010 Personal Services	10,554,842	10,931,664	11,178,684	2.9%	11,918,277	12,504,525	13,231,920	14,067,928	14,956,567
3.020 Employees' Retirement/Insurance Benefits	4,691,741	4,867,063	5,056,727	3.8%	5,355,056	5,738,342	6,149,836	6,690,315	7,279,316
3.030 Purchased Services	1,604,898	1,752,016	1,632,259	1.2%	1,664,494	1,718,498	1,770,053	1,823,153	1,877,848
3.040 Supplies and Materials	461,991	577,422	654,211	19.1%	706,242	741,554	763,800	786,714	810,315
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)	380,481	417,350	435,000	7.0%	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0.0%	455,000	470,000	490,000	505,000	520,000
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	332,973	298,039	285,139	-7.4%	269,514	251,014	234,264	219,339	203,639
4.300 Other Objects	237,233	280,483	255,705	4.7%	258,262	260,844	263,452	266,087	268,748
4.500 <i>Total Expenditures</i>	18,264,159	19,124,037	19,497,725	3.3%	20,626,845	21,684,777	22,903,325	24,358,536	25,916,433
Other Financing Uses									
5.010 Operating Transfers-Out	860,827	925,360	1,002,281	7.9%	1,002,281	1,002,281	1,002,281	1,002,281	1,002,281
5.020 Advances-Out	95,000	35,000	59,000	2.7%	59,000	59,000	59,000	59,000	59,000
5.030 All Other Financing Uses	0	0	0	0.0%	0	0	0	0	0
5.040 <i>Total Other Financing Uses</i>	955,827	960,360	1,061,281	5.5%	1,061,281	1,061,281	1,061,281	1,061,281	1,061,281
5.050 <i>Total Expenditures and Other Financing Uses</i>	19,219,986	20,084,397	20,559,006	3.4%	21,688,126	22,746,058	23,964,606	25,419,817	26,977,714
6.010 <i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>	1,370,496	1,021,461	1,852,597	27.9%	2,945,392	3,172,841	2,103,078	804,619	(589,189)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	16,991,192	18,361,688	19,383,149	6.8%	21,235,746	24,181,138	27,353,979	29,457,057	30,261,676
7.020 <i>Cash Balance June 30</i>	18,361,688	19,383,149	21,235,746	7.6%	24,181,138	27,353,979	29,457,057	30,261,676	29,672,487
8.010 <i>Estimated Encumbrances June 30</i>	309,750	364,523	276,653	-3.2%	276,653	276,653	276,653	276,653	276,653

Pioneer Career and Technology Center

Richland County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2021, 2022, and 2023 Actual;
Forecasted Fiscal Years Ending June 30, 2024 through 2028

	Actual				Forecasted				
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Average Change	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
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
Fund Balance June 30 for Certification of									
10.010 Appropriations	18,051,938	19,018,626	20,959,093	7.8%	23,904,485	27,077,326	29,180,404	29,985,023	29,395,834
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	18,051,938	19,018,626	20,959,093	7.8%	23,904,485	27,077,326	29,180,404	29,985,023	29,395,834
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	18,051,938	19,018,626	20,959,093	7.8%	23,904,485	27,077,326	29,180,404	29,985,023	29,395,834

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2024

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, 2024

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		90,000.00	\$ 90,000.00
451 Data Communication		900.00	\$ 900.00
461 Voc Ed Enhancements		4,000.00	\$ 4,000.00
524 Vocational Ed/Carl Perkins		350,000.00	\$ 350,000.00
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
TOTAL SPECIAL REVENUE FUNDS	\$ 28,200.00	\$ 464,900.00	\$ 493,100.00
DEBT SERVICE FUNDS:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
			\$ -
002 Bond Retirement			\$ -
			\$ -
			\$ -
			\$ -
TOTAL DEBT SERVICE FUNDS	\$ -	\$ -	\$ -
CAPITAL PROJECT FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
003 Permanent Improvement	1,000,000.00	500,000.00	\$ 1,500,000.00
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	\$ 3,889,000.00	\$ 925,360.00	\$ 4,814,360.00

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2024

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	25000.00	50000.00	525000.00
009 Uniform School Supplies	70,000.00	120,000.00	190000.00
011 Customer Service	100,000.00	100,000.00	200000.00
012 Adult Education		300,000.00	300000.00
			0.00
TOTAL ENTERPRISE FUNDS	\$ 195,000.00	\$ 1,020,000.00	\$ 1,215,000.00
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
			0.00
			0.00
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
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	\$ 6,705,260.00	\$ 13,012,460.00

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, 2024

FUND	Unencumbered Balance July 1, 2024	Property Tax	Other Sources	Total
General Fund	24,181,138.00	8,529,000.00	16,104,518.00	\$ 48,814,656.00
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	90,000.00	\$ 90,000.00
Data Communication - 451	-	XXXXXXXXXX	900.00	\$ 900.00
Voc Ed Enhancements - 461	-	XXXXXXXXXX	4,000.00	\$ 4,000.00
Student Wellness - 467	-	XXXXXXXXXX	-	\$ -
Federal Funds - 500's				
GEER Relief Fund - 508	-	XXXXXXXXXX	-	\$ -
Coronavirus Relief - 510	-	XXXXXXXXXX	-	\$ -
Vocational Ed/Carl Perkins - 524	-	XXXXXXXXXX	350,000.00	\$ 350,000.00
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	1,000,000.00	XXXXXXXXXX	500,000.00	\$ 1,500,000.00
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	100,000.00	XXXXXXXXXX	100,000.00	\$ 200,000.00
Adult Education - 012	-	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	\$ 30,488,338.00	\$ 8,529,000.00	\$ 22,809,778.00	\$ 61,827,116.00

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 26, 2024

Certificate