

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, 2025 for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.

Signed _____

Title _____

Date 1/22/25

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	8,717,656					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	\$ 8,717,656.00	\$ -	\$ -	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, 2022, 2023, and 2024 Actual;
Forecasted Fiscal Years Ending June 30, 2025 through 2029

	Actual				Forecasted				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Average Change	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenues									
1.010 General Property Tax (Real Estate)	6,018,206	6,100,938	6,114,771	0.8%	6,321,790	6,385,992	6,443,615	6,516,552	6,590,068
1.020 Public Utility Personal Property Tax	1,722,588	1,853,775	1,949,089	6.4%	1,921,622	1,873,283	1,891,783	1,910,283	1,928,783
1.030 Income Tax	0	0	0	0.0%	0	0	0	0	0
1.035 Unrestricted State Grants-in-Aid	8,529,387	9,025,000	10,520,156	11.2%	11,254,899	11,367,642	11,891,215	12,010,358	12,130,705
1.040 Restricted State Grants-in-Aid	4,277,571	4,346,816	4,869,341	6.8%	5,083,849	5,066,591	5,286,107	5,338,968	5,392,358
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	465,106	455,060	440,306	-2.7%	439,134	444,858	451,058	460,381	469,819
1.060 All Other Revenues	(24,920)	527,130	1,108,215	-1052.5%	928,624	813,837	737,104	666,366	585,244
1.070 <i>Total Revenues</i>	20,987,938	22,308,719	25,001,878	9.2%	25,949,918	25,952,203	26,700,882	26,902,908	27,096,977
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	13,373	0	0	0.0%	0	0	0	0	0
2.050 Advances-In	95,000	63,656	59,000	-20.2%	0	0	0	0	0
2.060 All Other Financing Sources	9,547	39,228	62,595	185.2%	62,636	11,636	11,636	11,636	11,636
2.070 <i>Total Other Financing Sources</i>	117,920	102,884	121,595	2.7%	62,636	11,636	11,636	11,636	11,636
2.080 <i>Total Revenues and Other Financing Sources</i>	21,105,858	22,411,603	25,123,473	9.1%	26,012,554	25,963,839	26,712,518	26,914,544	27,108,613
Expenditures									
3.010 Personal Services	10,931,664	11,178,684	11,489,474	2.5%	12,138,309	12,913,530	13,732,045	14,602,045	15,524,119
3.020 Employees' Retirement/Insurance Benefits	4,867,063	5,056,727	5,319,617	4.5%	5,635,059	6,121,959	6,660,964	7,248,457	7,888,474
3.030 Purchased Services	1,752,016	1,632,259	1,761,244	0.5%	2,277,003	2,119,937	2,154,229	2,240,397	2,330,014
3.040 Supplies and Materials	577,422	654,211	721,803	11.8%	757,893	780,630	804,050	828,171	853,016
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)	417,350	435,000	455,000	4.4%	0	0	0	0	0
4.020 Principal-Notes	0	0	0	0.0%	470,000	490,000	505,000	520,000	540,000
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	298,039	285,139	269,514	-4.9%	251,014	234,264	219,339	203,639	186,739
4.300 Other Objects	280,483	255,705	260,700	-3.4%	263,307	265,940	268,600	271,286	273,998
4.500 <i>Total Expenditures</i>	19,124,037	19,497,725	20,277,352	3.0%	21,792,585	22,926,260	24,344,227	25,913,995	27,596,360
Other Financing Uses									
5.010 Operating Transfers-Out	925,360	1,002,281	964,400	2.3%	1,364,400	1,064,400	964,400	964,400	964,400
5.020 Advances-Out	35,000	59,000	0	-15.7%	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0.0%	0	0	0	0	0
5.040 <i>Total Other Financing Uses</i>	960,360	1,061,281	964,400	0.7%	1,364,400	1,064,400	964,400	964,400	964,400
5.050 <i>Total Expenditures and Other Financing Uses</i>	20,084,397	20,559,006	21,241,752	2.8%	23,156,985	23,990,660	25,308,627	26,878,395	28,560,760
6.010 <i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>	1,021,461	1,852,597	3,881,721	95.4%	2,855,569	1,973,179	1,403,891	36,149	(1,452,147)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	18,361,687	19,383,148	21,235,745	7.6%	25,117,466	27,973,035	29,946,214	31,350,105	31,386,254
7.020 <i>Cash Balance June 30</i>	19,383,148	21,235,745	25,117,466	13.9%	27,973,035	29,946,214	31,350,105	31,386,254	29,934,107
8.010 <i>Estimated Encumbrances June 30</i>	364,523	276,653	238,236	-19.0%	238,236	238,236	238,236	238,236	238,236

Pioneer Career and Technology Center

Richland County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2022, 2023, and 2024 Actual;
Forecasted Fiscal Years Ending June 30, 2025 through 2029

	Actual				Forecasted				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Average Change	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
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>	19,018,625	20,959,092	24,879,230	14.5%	27,734,799	29,707,978	31,111,869	31,148,018	29,695,871
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	0	0	0
12.010 <i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>	19,018,625	20,959,092	24,879,230	14.5%	27,734,799	29,707,978	31,111,869	31,148,018	29,695,871
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>	19,018,625	20,959,092	24,879,230	14.5%	27,734,799	29,707,978	31,111,869	31,148,018	29,695,871

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2025

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, 2025

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:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
018 Principal's Fund	25,000.00	20,000.00	\$ 45,000.00
019 Local Foundations	2,000.00	2,000.00	\$ 4,000.00
432 Ed Mgt Info System	3,200.00		\$ 3,200.00
439 Pre-School Childhood	0.00	102,000.00	\$ 102,000.00
451 Data Communications		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	\$ 34,200.00	\$ 474,900.00	\$ 509,100.00
DEBT SERVICE FUNDS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
002 Bond Retirement			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
TOTAL DEBT SERVICE FUNDS	\$ -	\$ -	\$ -
CAPITAL PROJECT FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
003 Permanent Improvement	1,000,000.00	800,000.00	\$ 1,800,000.00
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	\$ 1,225,360.00	\$ 5,114,360.00

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2025

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	175000	500000	675000
009 Uniform School Supply	200,000.00	100,000.00	300000
011 Customer Service	250,000.00	100,000.00	350000
012 Adult Education	0.00	300,000.00	300000
TOTAL ENTERPRISE FUNDS	\$ 625,000.00	\$ 1,000,000.00	\$ 1,625,000.00
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	34,000.00	400.00	34,400.00
022 Fin Aid/Infrastructure Dev	0.00	22,000.00	22,000.00
200 Student Activity	110,000.00	200,000.00	310,000.00
TOTAL TRUST & AGENCY FUNDS	\$ 444,000.00	\$ 252,400.00	\$ 696,400.00
TOTAL FOR MEMORANDUM ONLY	\$ 6,722,200.00	\$ 7,010,260.00	\$ 13,732,460.00

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, 2025

FUND	Unencumbered Balance July 1, 2025	Property Tax	Other Sources	Total
General Fund	27,734,799.00	8,717,656.00	17,246,183.00	\$ 53,698,638.00
Special Revenue Funds				
Principal's Funds - 018	25,000.00	XXXXXXXXXX	20,000.00	\$ 45,000.00
Local Foundations - 019	2,000.00	XXXXXXXXXX	2,000.00	\$ 4,000.00
State Funds - 400's				
Ed Mgt Info System - 432	3,200.00	XXXXXXXXXX	-	\$ 3,200.00
Pre-School Childhood - 439	-	XXXXXXXXXX	102,000.00	\$ 102,000.00
Data Communication - 451	-	XXXXXXXXXX	900.00	\$ 900.00
Voc Ed Enhancements - 461	4,000.00	XXXXXXXXXX	-	\$ 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	800,000.00	\$ 1,800,000.00
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	175,000.00	XXXXXXXXXX	500,000.00	\$ 675,000.00
Uniform School Supplies - 009	200,000.00	XXXXXXXXXX	100,000.00	\$ 300,000.00
Customer Service - 011	250,000.00	XXXXXXXXXX	100,000.00	\$ 350,000.00
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	34,000.00	XXXXXXXXXX	400.00	\$ 34,400.00
Financial Aid/Infrastructure - 022	-	XXXXXXXXXX	22,000.00	\$ 22,000.00
USAS Network - NCOCC - 025	-	XXXXXXXXXX	-	\$ -
Student Activities - 200's	110,000.00	XXXXXXXXXX	200,000.00	\$ 310,000.00
TOTALS	\$ 34,456,999.00	\$ 8,717,656.00	\$ 24,256,443.00	\$ 67,431,098.00

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, 2025

Certificate