

**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<br>Include only those funds which are requesting general property tax revenue | Fiscal Year Amount Requested of Budget Commission<br>Inside/Outside | Fiscal Year Amount Approved by Budget Commission<br>Inside 10 Mill Limitation | Fiscal Year Amount to be Derived from Levies outside<br>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            |
| <b>Governmental Funds</b>  | XXXXXXXXXXXXX   | XXXXXXXXXXXXX   | XXXXXXXXXXXXX   | XXXXX  | XXXXX            | XXXXX             | XXXXX             |
| General Fund   | 8,717,656   |   |   |  |                  | 3.70              | 3.70              |
|  |   |   |   |  |                  |                   |                   |
|  |   |   |   |  |                  |                   |                   |
|  |   |   |   |  |                  |                   |                   |
|  |   |   |   |  |                  |                   |                   |
| <b>Proprietary Funds</b>   | XXXXXXXXXXXXX   | XXXXXXXXXXXXX   | XXXXXXXXXXXXX   | XXXXX  | XXXXX            | XXXXX             | XXXXX             |
|  |   |   |   |  |                  |                   |                   |
|  |   |   |   |  |                  |                   |                   |
|  |   |   |   |  |                  |                   |                   |
|  |   |   |   |  |                  |                   |                   |
| <b>Fiduciary Funds</b>   | XXXXXXXXXXXXX   | XXXXXXXXXXXXX   | XXXXXXXXXXXXX   | XXXXX  | XXXXX            | XXXXX             | XXXXX             |
|  |   |   |   |  |                  |                   |                   |
|  |   |   |   |  |                  |                   |                   |
|  |   |   |   |  |                  |                   |                   |
| <b>TOTAL ALL FUNDS</b>   | \$ 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

| FUND  | Maximum Rate Authorized to be Levied | Tax Year County Auditor's Estimate of Yield of Levy | Fiscal Year County Auditor's Estimate of Yield of Levy to Sched A, Col 3 |
|---|--------------------------------------|---|--|
| <b>GENERAL FUND:</b>  |                                      |   |  |
| Current Expense Levy authorized by voters on 11 / 4 / 2014 not to exceed <b>continuous</b> years. | 1.70                                 |   |  |
| Current Expense Levy authorized by voters on 3 / 4 / 1980 not to exceed <b>continuous</b> years.  | 1.00                                 |   | 8,717,656  |
| Current Expense Levy authorized by voters on 11 / 8 / 1983 not to exceed <b>continuous</b> years. | 1.00                                 |   |  |
|   |                                      |   |  |
|   |                                      |   |  |
|   |                                      |   |  |
| <b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION</b>  |                                      |   |  |
| <b>SPECIAL LEVY FUNDS:</b>  |                                      |   |  |
|   |                                      |   |  |
|   |                                      |   |  |
|   |                                      |   |  |
|   |                                      |   |  |
|   |                                      |   |  |
|   |                                      |   |  |
|   |                                      |   |  |

# 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              |                     |                     |          | Average<br>Change | Forecasted          |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|----------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Fiscal Year<br>2022 | Fiscal Year<br>2023 | Fiscal Year<br>2024 |          |                   | Fiscal Year<br>2025 | Fiscal Year<br>2026 | Fiscal Year<br>2027 | Fiscal Year<br>2028 | Fiscal Year<br>2029 |
| <b>Revenues</b>  |                     |                     |                     |          |                   |                     |                     |                     |                     |                     |
| 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          |                     |
| <b>Other Financing Sources</b>   |                     |                     |                     |          |                   |                     |                     |                     |                     |                     |
| 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          |                     |
| <b>Expenditures</b>  |                     |                     |                     |          |                   |                     |                     |                     |                     |                     |
| 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                   |                     |
| <b>Debt Service:</b>   |                     |                     |                     |          |                   |                     |                     |                     |                     |                     |
| 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          |                     |
| <b>Other Financing Uses</b>  |                     |                     |                     |          |                   |                     |                     |                     |                     |                     |
| 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   |                     |                     |            | Average<br>Change | Forecasted          |                     |                     |                     |                     |
|---|--|---------------------|---------------------|------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Fiscal Year<br>2022  | Fiscal Year<br>2023 | Fiscal Year<br>2024 |            |                   | Fiscal Year<br>2025 | Fiscal Year<br>2026 | Fiscal Year<br>2027 | Fiscal Year<br>2028 | Fiscal Year<br>2029 |
| <b>Reservation of Fund Balance</b>                              |  |                     |                     |            |                   |                     |                     |                     |                     |                     |
| 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   | <i>Subtotal</i>  | 0                   | 0                   | 0          | 0.0%              | 0                   | 0                   | 0                   | 0                   | 0                   |
| <i>Fund Balance June 30 for Certification of Appropriations</i> |  |                     |                     |            |                   |                     |                     |                     |                     |                     |
| 10.010  |  | 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          |
| <b>Revenue from Replacement/Renewal Levies</b>                  |  |                     |                     |            |                   |                     |                     |                     |                     |                     |
| 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          |
| <b>Revenue from New Levies</b>                                  |  |                     |                     |            |                   |                     |                     |                     |                     |                     |
| 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                 |                    |                    |
| <b>TOTAL REVENUE AND BALANCE</b> | \$ -               | \$ -               |

FUND NAME:  
FUND TYPE/CLASSIFICATION:

| DESCRIPTION                      | CURRENT YEAR       | BUDGET YEAR        |
|----------------------------------|--------------------|--------------------|
| REVENUE:                         | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX |
| FROM TAXES                       |                    |                    |
| FROM OTHER SOURCES               |                    |                    |
|                                  |                    |                    |
|                                  |                    |                    |
| BALANCE JULY 1ST                 |                    |                    |
| <b>TOTAL REVENUE AND BALANCE</b> | \$ -               | \$ -               |

FUND NAME:  
FUND TYPE/CLASSIFICATION:

| DESCRIPTION                      | CURRENT YEAR       | BUDGET YEAR        |
|----------------------------------|--------------------|--------------------|
| REVENUE:                         | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX |
| FROM TAXES                       |                    |                    |
| FROM OTHER SOURCES               |                    |                    |
|                                  |                    |                    |
|                                  |                    |                    |
| BALANCE JULY 1ST                 |                    |                    |
| <b>TOTAL REVENUE AND BALANCE</b> | \$ -               | \$ -               |

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

PIONEER CAREER & TECHNOLOGY CENTER

EXHIBIT III

| FUND<br>List All Funds Individually<br>Unless Reported on Exhibit I or II | ESTIMATED<br>UNENCUMBERED<br>BALANCE JULY 1ST | FISCAL YEAR<br>ESTIMATED<br>REVENUE | TOTAL BALANCE<br>AND<br>REVENUE |
|---|---|-------------------------------------|---------------------------------|
| <b>GOVERNMENTAL</b>   |   |                                     |                                 |
| <b>SPECIAL REVENUE FUNDS:</b>   | 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                   |
|   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>  | \$ 34,200.00                                  | \$ 474,900.00                       | \$ 509,100.00                   |
| <b>DEBT SERVICE FUNDS:</b>  | XXXXXXXXXXXXXXXXXXXX                          | XXXXXXXXXXXXXXXXXXXX                | XXXXXXXXXXXXXXXXXXXX            |
| 002 Bond Retirement   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
| <b>TOTAL DEBT SERVICE FUNDS</b>   | \$ -  | \$ -                                | \$ -                            |
| <b>CAPITAL PROJECT FUNDS</b>  | 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                   |
|   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
|   |   |                                     | \$ -                            |
| <b>TOTAL CAPITAL PROJECT FUNDS</b>  | \$ 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<br>List All Funds Individually<br>Unless Reported on Exhibit I or II | ESTIMATED<br>UNENCUMBERED<br>BALANCE JULY 1ST | FISCAL YEAR<br>ESTIMATED<br>REVENUE | TOTAL BALANCE<br>AND<br>REVENUE |
|---|---|-------------------------------------|---------------------------------|
| <b>PROPRIETARY</b>  |   |                                     |                                 |
| <b>PERMANENT FUNDS:</b>   | XXXXXXXXXXXXXXXXXX                            | XXXXXXXXXXXXXXXXXX                  | XXXXXXXXXXXXXXXXXX              |
|   |   |                                     |                                 |
|   |   |                                     |                                 |
|   |   |                                     |                                 |
| <b>TOTAL PERMANENT FUNDS</b>  | \$ -  | \$ -                                | \$ -                            |
| <b>ENTERPRISE FUNDS:</b>  | 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                          |
|   |   |                                     |                                 |
| <b>TOTAL ENTERPRISE FUNDS</b>   | \$ 625,000.00                                 | \$ 1,000,000.00                     | \$ 1,625,000.00                 |
| <b>INTERNAL SERVICE FUNDS</b>   | 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                    |
|   |   |                                     |                                 |
|   |   |                                     |                                 |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>                                       | \$ 1,730,000.00                               | \$ 4,057,600.00                     | \$ 5,787,600.00                 |
| <b>FIDUCIARY</b>  |   |                                     |                                 |
| <b>TRUST AND AGENCY FUNDS</b>   | 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                      |
|   |   |                                     |                                 |
|   |   |                                     |                                 |
| <b>TOTAL TRUST &amp; AGENCY FUNDS</b>                                     | \$ 444,000.00                                 | \$ 252,400.00                       | \$ 696,400.00                   |
| <b>TOTAL FOR MEMORANDUM ONLY</b>  | \$ 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

| <b>FUND</b>                        | <b>Unencumbered<br/>Balance<br/>July 1, 2025</b> | <b>Property Tax</b>    | <b>Other Sources</b> | <b>Total</b>     |
|------------------------------------|--|------------------------|----------------------|------------------|
| <b>General Fund</b>                | 27,734,799.00                                    | <b>8,717,656.00</b>    | 17,246,183.00        | \$ 53,698,638.00 |
| <b>Special Revenue Funds</b>       |  |                        |                      |                  |
| Principal's Funds - 018            | 25,000.00  | XXXXXXXXXXXX           | 20,000.00            | \$ 45,000.00     |
| Local Foundations - 019            | 2,000.00   | XXXXXXXXXXXX           | 2,000.00             | \$ 4,000.00      |
| <b>State Funds - 400's</b>         |  |                        |                      |                  |
| Ed Mgt Info System - 432           | 3,200.00   | XXXXXXXXXXXX           | -                    | \$ 3,200.00      |
| Pre-School Childhood - 439         | -  | XXXXXXXXXXXX           | 102,000.00           | \$ 102,000.00    |
| Data Communication - 451           | -  | XXXXXXXXXXXX           | 900.00               | \$ 900.00        |
| Voc Ed Enhancements - 461          | 4,000.00   | XXXXXXXXXXXX           | -                    | \$ 4,000.00      |
| Student Wellness - 467             | -  | XXXXXXXXXXXX           |                      | \$ -             |
| <b>Federal Funds - 500's</b>       |  |                        |                      |                  |
| GEER Relief Fund - 508             | -  | XXXXXXXXXXXX           | -                    | \$ -             |
| Coronavirus Relief - 510           | -  | XXXXXXXXXXXX           | -                    | \$ -             |
| Vocational Ed/Carl Perkins - 524   | -  | XXXXXXXXXXXX           | 350,000.00           | \$ 350,000.00    |
| Drug Free Schools Grant - 584      | -  | XXXXXXXXXXXX           | -                    | \$ -             |
| Improving Teacher Quality - 590    | -  | XXXXXXXXXXXX           | -                    | \$ -             |
| CARES - 599                        | -  | XXXXXXXXXXXX           | -                    | \$ -             |
| <b>Debt Service Fund</b>           |  |                        |                      |                  |
| Debt Service - 002                 | -  | XXXXXXXXXXXX           | -                    | \$ -             |
| <b>Capital Project Funds</b>       |  |                        |                      |                  |
| Permanent Improvement - 003        | 1,000,000.00                                     | XXXXXXXXXXXX           | 800,000.00           | \$ 1,800,000.00  |
| Building Renovation - Local - 004  | 39,000.00  | XXXXXXXXXXXX           | -                    | \$ 39,000.00     |
| Building Renovation - State - 010  | 500,000.00                                       | XXXXXXXXXXXX           | -                    | \$ 500,000.00    |
| Facilities Maintenance - 034       | 2,200,000.00                                     | XXXXXXXXXXXX           | 425,360.00           | \$ 2,625,360.00  |
| Capital Projects - HB 426 - 070    | 150,000.00                                       | XXXXXXXXXXXX           | -                    | \$ 150,000.00    |
| <b>Enterprise Funds</b>            |  |                        |                      |                  |
| Food Service - 006                 | 175,000.00                                       | XXXXXXXXXXXX           | 500,000.00           | \$ 675,000.00    |
| Uniform School Supplies - 009      | 200,000.00                                       | XXXXXXXXXXXX           | 100,000.00           | \$ 300,000.00    |
| Customer Service - 011             | 250,000.00                                       | XXXXXXXXXXXX           | 100,000.00           | \$ 350,000.00    |
| Adult Education - 012              | -  | XXXXXXXXXXXX           | 300,000.00           | \$ 300,000.00    |
| <b>Internal Service Funds</b>      |  |                        |                      |                  |
| Special Rotary - 014               | 30,000.00  | XXXXXXXXXXXX           | 1,600.00             | \$ 31,600.00     |
| Self Insurance - 024               | 1,700,000.00                                     | XXXXXXXXXXXX           | 4,056,000.00         | \$ 5,756,000.00  |
| <b>Trust and Agency Funds</b>      |  |                        |                      |                  |
| Expendable Trusts - 007            | 300,000.00                                       | XXXXXXXXXXXX           | 30,000.00            | \$ 330,000.00    |
| Endowment - 008                    | 34,000.00  | XXXXXXXXXXXX           | 400.00               | \$ 34,400.00     |
| Financial Aid/Infrastructure - 022 | -  | XXXXXXXXXXXX           | 22,000.00            | \$ 22,000.00     |
| USAS Network - NCOCC - 025         | -  | XXXXXXXXXXXX           | -                    | \$ -             |
| Student Activities - 200's         | 110,000.00                                       | XXXXXXXXXXXX           | 200,000.00           | \$ 310,000.00    |
| <b>TOTALS</b>                      | \$ 34,456,999.00                                 | \$ <b>8,717,656.00</b> | \$ 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