

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, 202for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.

Signed \_\_\_\_\_  
Title \_\_\_\_\_  
Date \_\_\_\_\_

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	8,983,548					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	\$ 8,983,548.00	\$ -	\$ -	0.00	0.00	3.70	3.70

## PIONEER CAREER & TECHNOLOGY CENTER

## SCHEDULE B

### Levies Outside 10 Mill Limitation, Exclusive of Debt Levies

[illegible]

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION  
FOR BUDGET YEAR BEGINNING JULY 1, 2026

**PIONEER CAREER & TECHNOLOGY CENTER**

**EXHIBIT I**

	<b>CURRENT</b>	<b>BUDGET</b>
<b>GENERAL FUND</b>	<b>FISCAL YEAR</b>	<b>FISCAL YEAR</b>
<b>Balance, July 1st</b>	\$ 28,881,903.29	\$ 15,881,903.29
<b>Revenues:</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Real Estate Tax	6,726,957.00	6,744,797.00
Personal Property Tax	2,300,054.00	2,238,751.00
Income Tax		
Rollbacks (Homestead, 10%, 2.5% and PP)	480,713.00	485,715.00
Total Local Taxes	\$ 9,507,724.00	\$ 9,469,263.00
Intergovernmental Revenues	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
State Shared Taxes and Permits	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Foundation	17,721,872.00	17,963,003.00
Spending Reserve		
Revenues from Other State sources excluding 3130	0.00	
Federal Grants or Aid		
Other Grants or Aid		
Total Intergovernmental Revenues	\$ 17,721,872.00	\$ 17,963,003.00
Revenues from Local Sources	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Charges for Services		
Miscellaneous	1,071,390.00	975,765.00
Sale of Personal Property		
Insurance Proceeds		
Total Revenues from Local Sources	\$ 1,071,390.00	\$ 975,765.00
Other Financing Sources	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Proceeds from Sale of Debt		
Transfers		
Advances	317,928.00	
Other Sources	10,336.00	10,336.00
Total Revenue from Other Financing Sources	\$ 328,264.00	\$ 10,336.00
<b>Total Revenue</b>	\$ 28,629,250.00	\$ 28,418,367.00
<b>Total Revenue and Balance</b>	\$ 57,511,153.29	\$ 44,300,270.29

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION  
FOR BUDGET YEAR BEGINNING JULY 1, 2026

**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, 2026

**PIONEER CAREER & TECHNOLOGY CENTER**

**EXHIBIT III**

<b>FUND</b> List All Funds Individually Unless Reported on Exhibit I or II	<b>ESTIMATED UNENCUMBERED BALANCE JULY 1ST</b>	<b>FISCAL YEAR ESTIMATED REVENUE</b>	<b>TOTAL BALANCE AND REVENUE</b>
<b>GOVERNMENTAL</b>			
<b>SPECIAL REVENUE FUNDS:</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
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 Systems	3,200.00		\$ 3,200.00
439 Pre-School Childhood		46,750.00	\$ 46,750.00
451 Data Communications		1,500.00	\$ 1,500.00
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	\$ 420,250.00	\$ 454,450.00
<b>DEBT SERVICE FUNDS:</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
002 Bond Retirement			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
<b>TOTAL DEBT SERVICE FUNDS</b>	\$ -	\$ -	\$ -
<b>CAPITAL PROJECT FUNDS</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
003 Permanent Improvement	1,000,000.00	1,000,000.00	\$ 2,000,000.00
004 Building Renovation - Local	39,000.00		\$ 39,000.00
010 Building Renovation - State	500,000.00		\$ 500,000.00
034 Facilities Maintenance	1,800,000.00	425,360.00	\$ 2,225,360.00
070 Capital Projects	13,000,000.00		\$ 13,000,000.00
			\$ -
			\$ -
			\$ -
<b>TOTAL CAPITAL PROJECT FUNDS</b>	\$ 16,339,000.00	\$ 1,425,360.00	\$ 17,764,360.00

FOR SUBMISSION TO RICHLAND COUNTY BUDGET COMMISSION  
FOR BUDGET YEAR BEGINNING JULY 1, 2026

**PIONEER CAREER & TECHNOLOGY CENTER**

**EXHIBIT III**

<b>FUND</b> List All Funds Individually Unless Reported on Exhibit I or II	<b>ESTIMATED UNENCUMBERED BALANCE JULY 1ST</b>	<b>FISCAL YEAR ESTIMATED REVENUE</b>	<b>TOTAL BALANCE AND REVENUE</b>
<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	150000	500000	650000
009 Uniform Supply	200,000.00	100,000.00	300,000.00
011 Customer Service	250,000.00	100,000.00	350,000.00
012 Adult Education	0.00	500,000.00	500,000.00
<b>TOTAL ENTERPRISE FUNDS</b>	\$ 600,000.00	\$ 1,200,000.00	\$ 1,800,000.00
<b>INTERNAL SERVICE FUNDS</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
014 Rotary - Banquets	30,000.00	1,600.00	31,600.00
024 Self Insurance Fund	1,400,000.00	4,056,000.00	5,456,000.00
<b>TOTAL INTERNAL SERVICE FUNDS</b>	\$ 1,430,000.00	\$ 4,057,600.00	\$ 5,487,600.00
<b>FIDUCIARY</b>			
<b>TRUST AND AGENCY FUNDS</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
007 Special Interest	300,000.00	30,000.00	330,000.00
008 Endowment	34,000.00	400.00	34,400.00
022 Fin Aid/Infrastructure	0.00	0.00	0.00
200 Student Activity	110,000.00	200,000.00	310,000.00
<b>TOTAL TRUST &amp; AGENCY FUNDS</b>	\$ 444,000.00	\$ 230,400.00	\$ 674,400.00
<b>TOTAL FOR MEMORANDUM ONLY</b>	\$ 18,847,200.00	\$ 7,333,610.00	\$ 26,180,810.00

# 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, 2026

FUND	Unencumbered Balance July 1, 2026	Property Tax	Other Sources	Total
<b>General Fund</b>	15,881,903.29	<b>8,983,548.00</b>	19,434,819.00	\$ 44,300,270.29
<b>Special Revenue Funds</b>				
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
<b>State Funds - 400's</b>				
Ed Mgt Info System - 432	3,200.00	XXXXXXXXXX	-	\$ 3,200.00
Pre-School Childhood - 439	-	XXXXXXXXXX	46,750.00	\$ 46,750.00
Data Communication - 451	-	XXXXXXXXXX	1,500.00	\$ 1,500.00
Voc Ed Enhancements - 461	-	XXXXXXXXXX	-	\$ -
Student Wellness - 467	-	XXXXXXXXXX	-	\$ -
<b>Federal Funds - 500's</b>				
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	-	\$ -
<b>Debt Service Fund</b>				
Debt Service - 002	-	XXXXXXXXXX	-	\$ -
<b>Capital Project Funds</b>				
Permanent Improvement - 003	1,000,000.00	XXXXXXXXXX	1,000,000.00	\$ 2,000,000.00
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	1,800,000.00	XXXXXXXXXX	425,360.00	\$ 2,225,360.00
Capital Projects - HB 426 - 070	13,000,000.00	XXXXXXXXXX	-	\$ 13,000,000.00
<b>Enterprise Funds</b>				
Food Service - 006	150,000.00	XXXXXXXXXX	500,000.00	\$ 650,000.00
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	500,000.00	\$ 500,000.00
<b>Internal Service Funds</b>				
Special Rotary - 014	30,000.00	XXXXXXXXXX	1,600.00	\$ 31,600.00
Self Insurance - 024	1,400,000.00	XXXXXXXXXX	4,056,000.00	\$ 5,456,000.00
<b>Trust and Agency Funds</b>				
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	-	\$ -
USAS Network - NCOCC - 025	-	XXXXXXXXXX	-	\$ -
Student Activities - 200's	110,000.00	XXXXXXXXXX	200,000.00	\$ 310,000.00
<b>TOTALS</b>	\$ 34,725,103.29	<b>\$ 8,983,548.00</b>	\$ 26,768,429.00	\$ 70,477,080.29

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 23, 2026

Certificate