Pioneer
CAREER & TECHNOLOGY CENTER
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FISCAL YEAR 2026/2027

Appropriations

September 21, 2026

Gavyn C. Bazley, Treasurer

BUDGETARY ANALYSIS
July 1, 2026 - June 30, 2027

FUNDS	Original Certificate	September Amendment	Total Certified Resources
General Fund	**46,851,873.78**	0.00	**46,851,873.78**
Special Revenue Funds:			
Principal's Fund (018)	**35,740.14**	0.00	35,740.14
Local Foundation Fund (019)	**7,780.68**	0.00	7,780.68
Ed. Mgt. Info. System Fund (432)	**3,713.71**	0.00	3,713.71
Public Preschool Grant Fund (439)	**27,681.45**	12,750.00	40,431.45
Data Communication (451)	**2,100.00**	0.00	2,100.00
Vocational Education Enhancements (461)	**0.00**	0.00	0.00
Student Wellness and Success	**0.00**	0.00	0.00
Career Enhancemnt Pilot Project (499)	**0.00**	0.00	0.00
PIC/JTPA Fund (502)	**0.00**	0.00	0.00
Geer Grant (508)	**0.00**	0.00	0.00
ARP Homeless (507)	**0.00**	0.00	0.00
Vocational Education Fund (524)	**760,245.53**	0.00	760,245.53
Financial Aid - Pell Grants (535)	**237,278.00**	0.00	237,278.00
Student Activity (200)	**350,399.44**	0.00	350,399.44
Total Special Revenue	**1,424,938.95**	**12,750.00**	**1,437,688.95**
Debt Service:			
Bond Retirement (002)	**0.00**	0.00	**0.00**
Capital Projects:			
Permanent Improvement (003)	**2,505,373.54**	0.00	2,505,373.54
OSFC Project Construction (004)	**38,996.43**	0.00	38,996.43
OSFC Project Construction (010)	**880,700.22**	0.00	880,700.22
Capital Projects HB426 (034)	**3,627,566.89**	0.00	3,627,566.89
Capital Projects (070)	**12,843,269.89**	0.00	12,843,269.89
Career Technical Construction Fund (495)	**6,845.70**	0.00	6,845.70
Total Capital Projects	**19,902,752.67**	**0.00**	**19,902,752.67**
Enterprise:			
Food Service Fund (006)	**761,978.22**	0.00	761,978.22
Uniform School Supply Fund (009)	**397,669.12**	0.00	397,669.12
Rotary Special Service Fund (011)	**442,985.37**	0.00	442,985.37
Adult Education Fund (012)	**1,039,165.00**	0.00	1,039,165.00
Total Enterprise Funds	**2,641,797.71**	**0.00**	**2,641,797.71**
Internal Service			
Rotary - Internal Service (014)	**43,026.69**	0.00	43,026.69
Self Insurance Fund (024)	**5,777,764.07**	0.00	5,777,764.07
Total Internal Service	**5,820,790.76**	**0.00**	**5,820,790.76**
Trust and Agency			
Special Trust (007)	**377,960.93**	0.00	377,960.93
Endowment (008)	**35,632.90**	0.00	35,632.90
Financial Aid Grant (022)	**22,323.55**	0.00	22,323.55
USAS Network - NCOCC (025)	**0.00**	0.00	0.00
Total Enterprise Funds	**435,917.38**	**0.00**	**435,917.38**
Total All Funds	**77,078,071.25**	**12,750.00**	**77,090,821.25**

2026/2027 APPROPRIATIONS BY FUND

FUNDS	First 2026/2027 Fiscal Year Appropriations
General Fund	**26,571,192.00**
Special Revenue Funds:	
Principal's Fund (018)	26,459.00
Local Foundation Fund (019)	6,432.00
Ed. Mgt. Info. System Fund (432)	0.00
Public Preschool Grant Fund (439)	34,000.00
Data Communication (451)	2,100.00
Vocational Education Enhancements (461)	0.00
Student Wellness and Success Fund (467)	0.00
Career Enhancemnt Pilot Project (499)	0.00
PIC/JTPA Fund (502)	0.00
GEER Grant (508)	0.00
ARP Homeless (507)	0.00
Vocational Education Fund (524)	760,245.53
Financial Aid - Pell Grants (535)	237,278.00
School to Work Grant Fund (599)	0.00
Student Activity (200)	264,271.00
Total Special Revenue	**1,330,785.53**
Debt Service:	
Bond Retirement (002)	0.00
	0.00
Capital Projects:	
Permanent Improvement (003)	225,000.00
OSFC Project Construction (004)	0.00
OSFC Project Construction (010)	550,000.00
Capital Projects HB426 (034)	236,946.00
Capital Projects (070)	3,510,000.00
Career Technical Construction Fund (495)	0.00
Total Capital Projects	**4,521,946.00**
Enterprise:	
Food Service Fund (006)	669,794.00
Uniform School Supply Fund (009)	118,201.00
Rotary Special Service Fund (011)	245,097.00
Adult Education Fund (012)	1,039,165.00
Total Enterprise Funds	**2,072,257.00**
Internal Service	
Rotary - Internal Service (014)	0.00
Self Insurance Fund (024)	4,830,871.00
Total Internal Service	**4,830,871.00**
Trust and Agency	
Special Trust (007)	41,323.00
Endowment (008)	1,500.00
Financial Aid (022)	0.00
USAS Network - NCOCC (025)	0.00
Total Enterprise Funds	**42,823.00**
Total All Funds	**39,369,874.53**

2026/2027
GENERAL FUND
APPROPRIATIONS

	2026/2027 Appropriations
Beginning Balance	19,428,574
REVENUES	
General Property-R. E.	**6,097,890**
Public Utility Personal Property Tax	**2,220,734**
Unrestricted Grants-In-Aid	**12,735,228**
General Regular School Foundation	**12,566,028**
Other State Funding	**169,200**
Restricted Grants-In-Aid	**5,156,951**
Career/Tech Weighted Funding	4,364,681
Economic Disadvantaged Funding	244,837
English Learners	20,279
Student Wellness and Success	449,944
Career Awareness and Exploration	48,356
CTE Associated Services	28,854
Property Tax Allocation	**1,049,712**
10% and 2.5% Rollback	346,030
Homestead Exemption	260,985
HB186 Partial Reimbursement	442,697
All Other Operating Revenues	**1,219,647**
Open enrollment Adjustment	
Associated Services/Other Adj	-143,067
Interest Earned	1,290,648
General Fund Misc Receipts	59,632
Other Tax (Manufactured Home Tax)	12,434
Advances-In	**0**
Transfers-In	0
All Other Financing Resources	**11,021**
General Ref of Prior Year Exp	546
General Sale/Loss of Assets	10,475
Total Receipts	28,491,183
Total Available	47,919,757
EXPENDITURES	
Salaries & Wages	13,089,047
Retirement & Benefits	6,172,389
Purchased Services	2,797,664
Supplies & Materials	1,026,730
Capital Outlay	1,000,000
Miscellaneous	345,722
Debt Service	505,000
	219,339
Transfers-Out	1,415,301
Advances-Out	0
Refund of prior year receipts	
Total Expenditures	26,571,192
Cash Balance	21,348,565
Encumbrances	350,000
Unencumbered Balance	20,998,565