

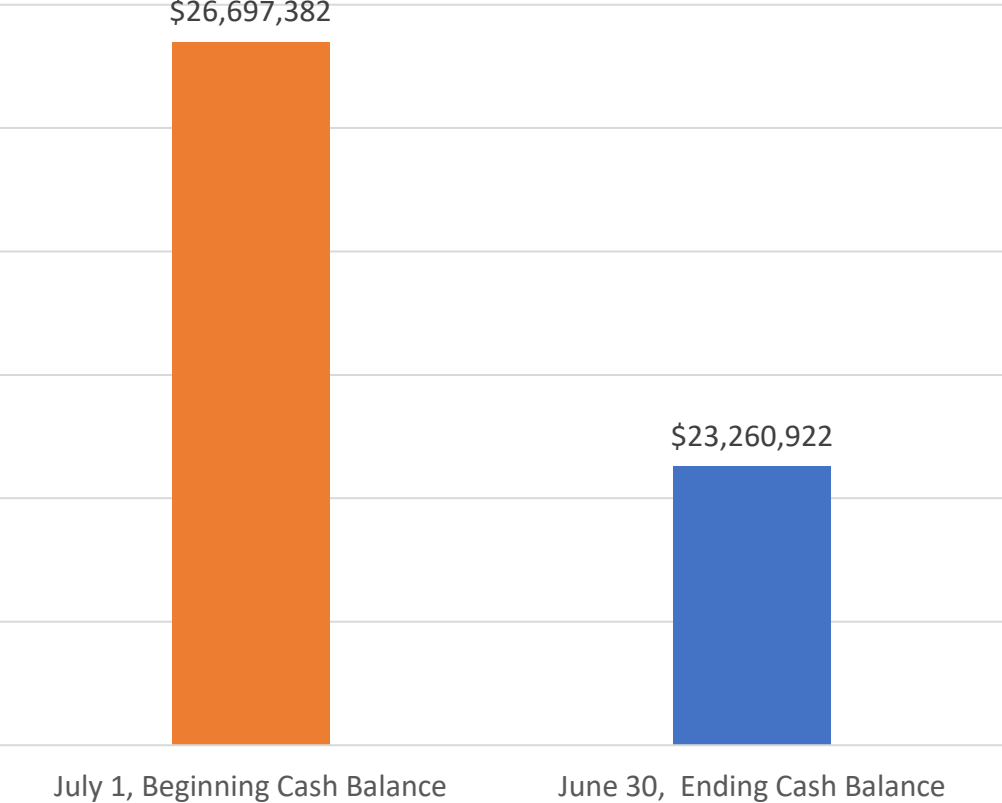
Financial Forecast Key Indicators & Analysis

Pickerington Local SD

May 27, 2025

CURRENT FISCAL YEAR

Current Fiscal Year Projected Financial Analysis

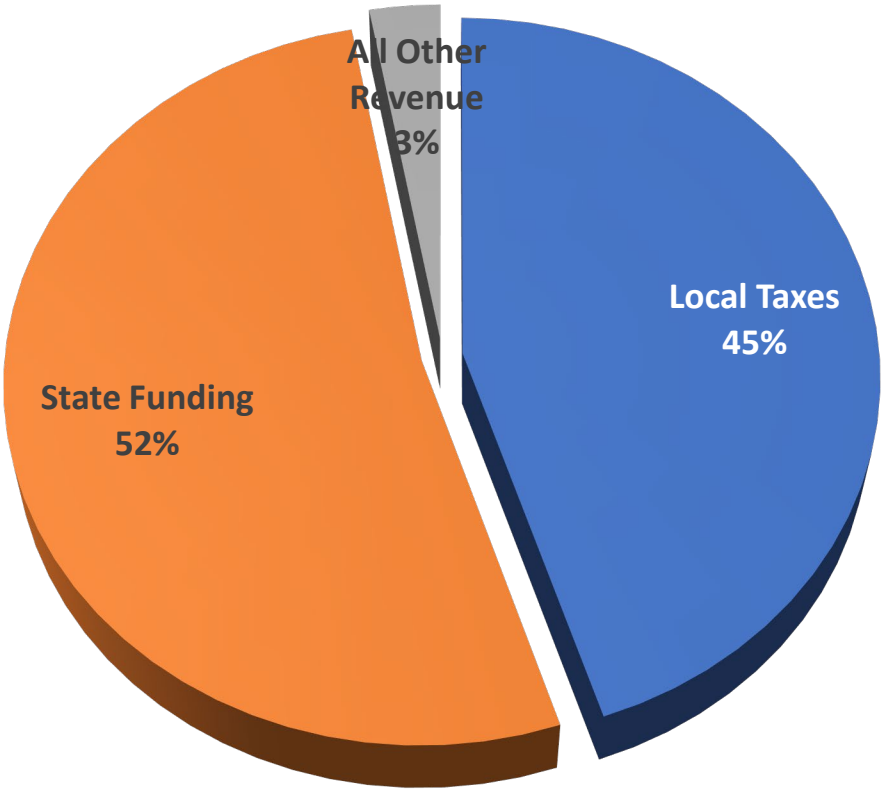


Projected General Fund Revenue	\$159,033,312
Projected General Fund Expenditures	\$162,469,772
Projected Loss For The Year Is	-\$3,436,461

CURRENT FISCAL YEAR

Financial Forecast Key Indicators & Analysis Pickerington Local SD

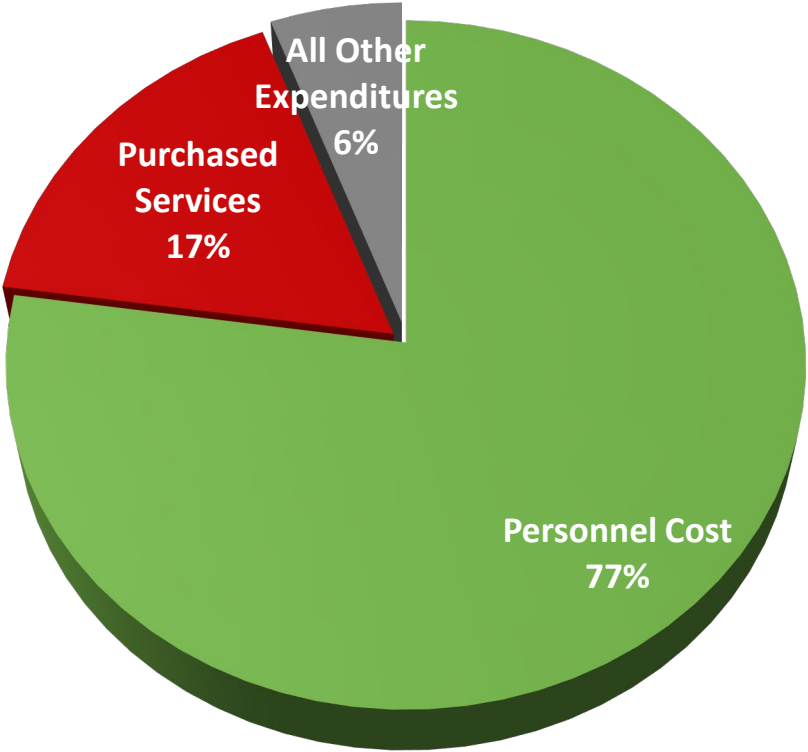
Current Fiscal Year Projected Revenue Analysis



Projected Local Taxes	\$71,437,088
Real Estate Property Taxes	\$41,601,874
Public Utility Property Taxes	\$3,028,681
Income Taxes	\$26,806,533
Projected State Funding	\$82,953,490
Fair School Funding Plan	\$64,597,586
Restricted State Funding	\$13,087,588
State Share of Local Taxes	\$5,268,316
Projected All Other Revenue	\$4,642,733
Other Operating Revenue	\$4,639,733
Other Sources	\$3,000

CURRENT FISCAL YEAR

Current Fiscal Year Projected Expenditure Analysis



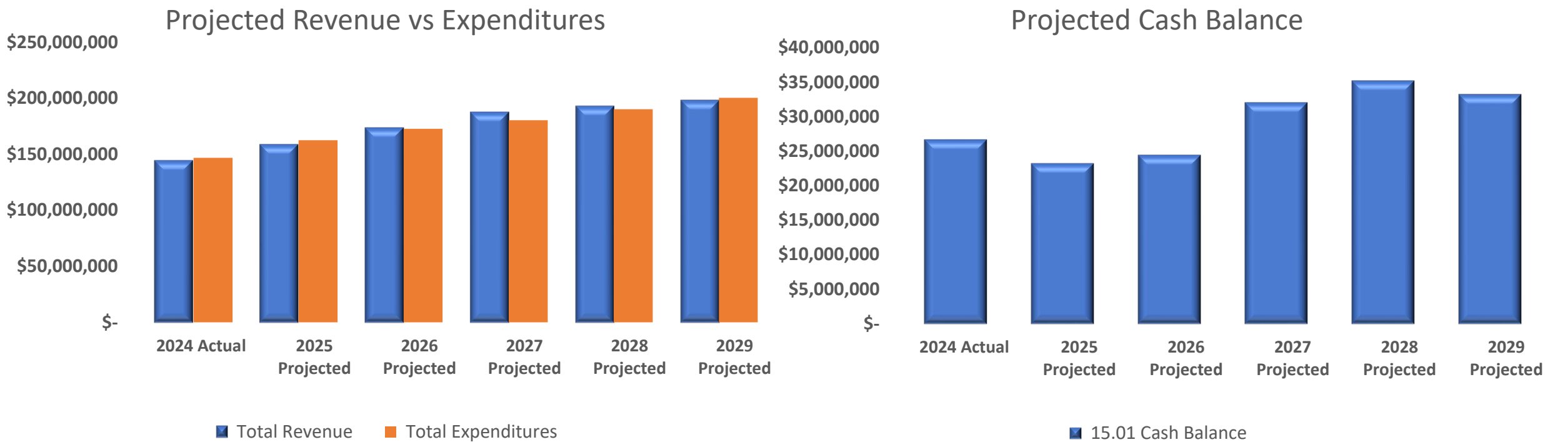
Projected Personnel Costs	\$125,475,165
Salaries	\$91,160,356
Benefits	\$34,314,809

Projected Purchased Services	\$27,732,050
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Projected All Other Expenditures	\$9,262,557
Supplies, Capital, Debt, Other Operating	\$8,827,557
Advances, Transfer, Other Uses	\$435,000

FORECAST

Financial Forecast Key Indicators & Analysis Pickerington Local SD



Three Year Financial Outlook:

By FY 2027 the district is expected to trend toward a cash balance of \$32,076,814

Net gain for the year is \$7,595,431

Five Year Financial Outlook:

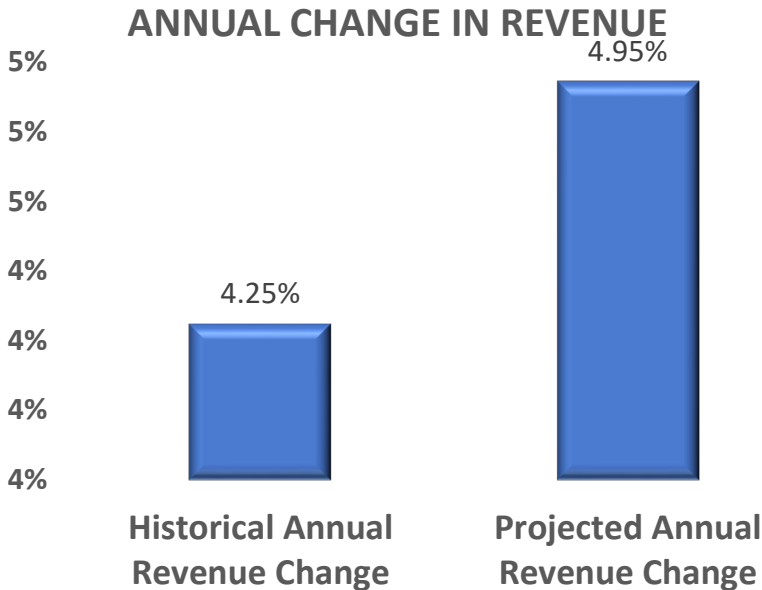
By FY 2029 the district's cash balance is projected to trend toward \$33,256,170

Projected Net loss for FY 2029 is -\$1,985,788

FORECAST

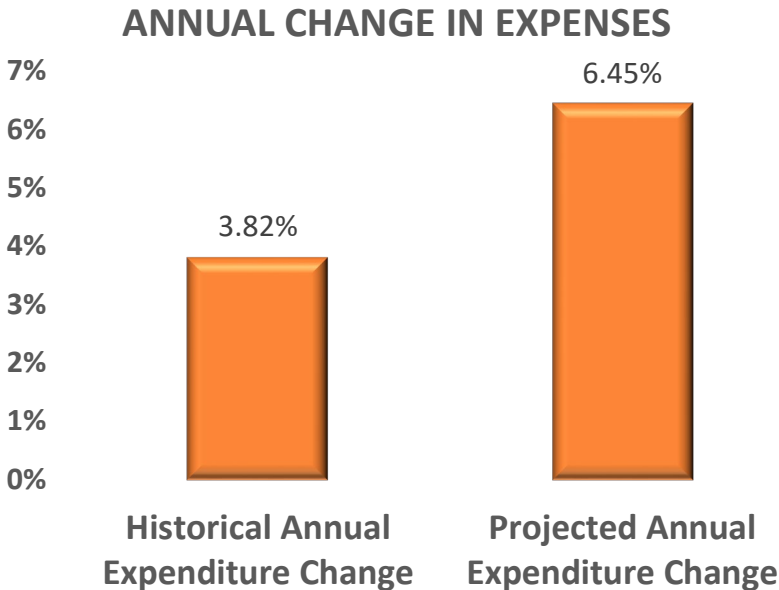
Average Annual Change in Key Revenue and Expenditure Assumptions

Financial Forecast Key Indicators & Analysis
Pickerington Local SD



Historically Revenue Change Averaged 4.25% Annually From FY 2021-2024

Revenue is Projected to Change an Average of 6.53% Annually From FY 2025-2029



Historically Expenditure Change Averaged 3.82% Annually From FY 2021-2024

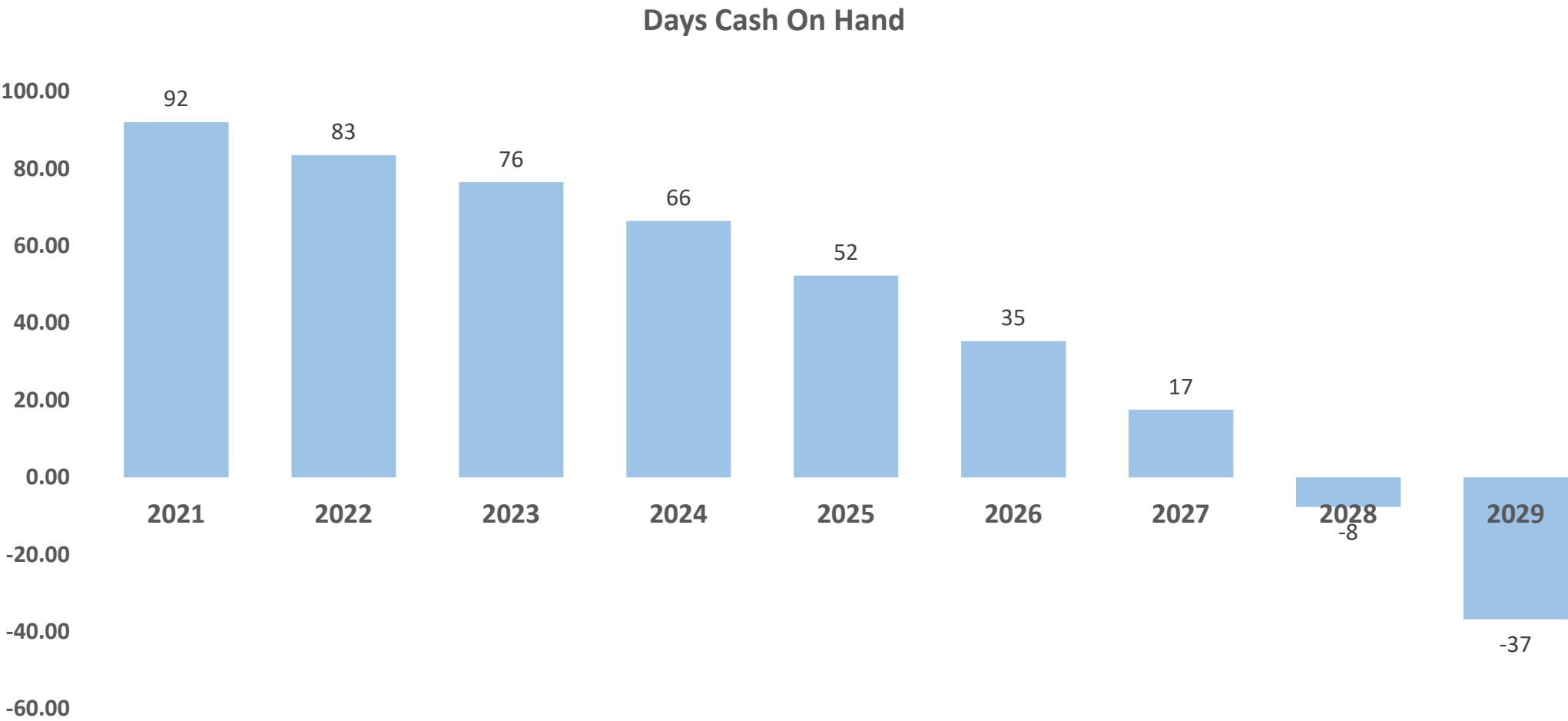
Expenditures are Projected to Change an Average of 6.45% Annually From FY 2025-2029

FORECAST

Calendar Days Cash on Hand

Financial Forecast Key Indicators & Analysis

Pickerington Local SD

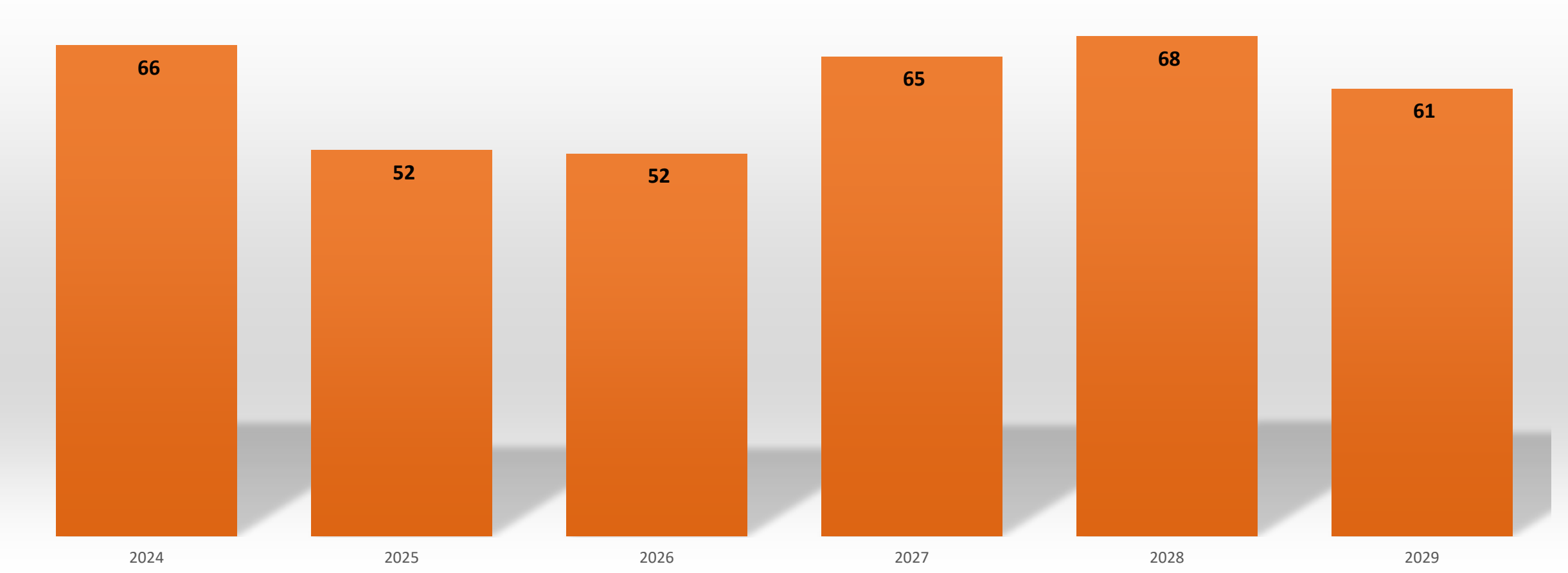


Note: Calculated on 365 Day Calendar Year

FORECAST

Financial Forecast Key Indicators & Analysis
Pickerington Local SD

Calendar Days Cash on Hand – With New Levy included

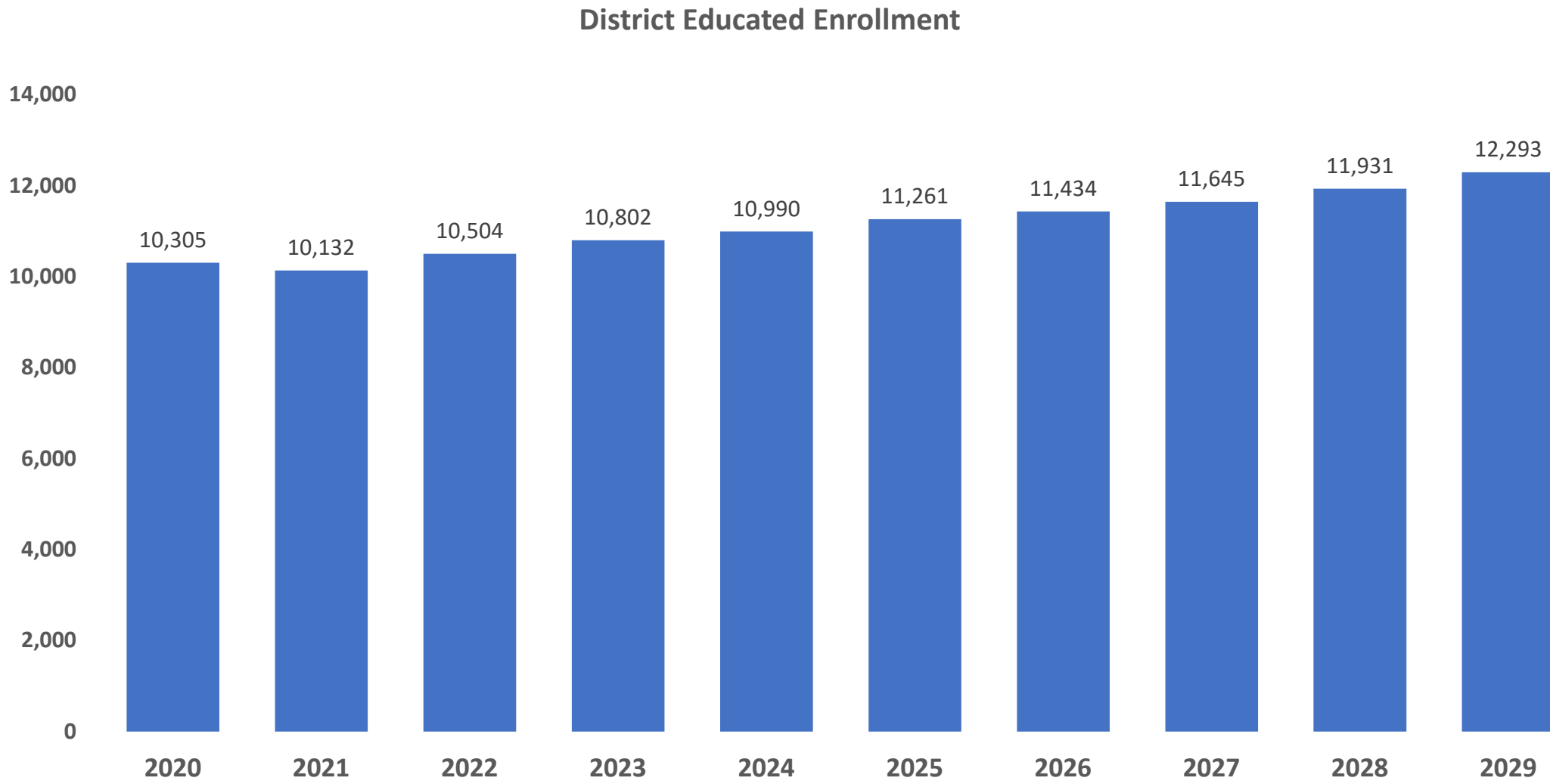


Note: Calculated on 365 Day Calendar Year

DEMOGRAPHICS

Enrollment

Financial Forecast Key Indicators & Analysis
Pickerington Local SD

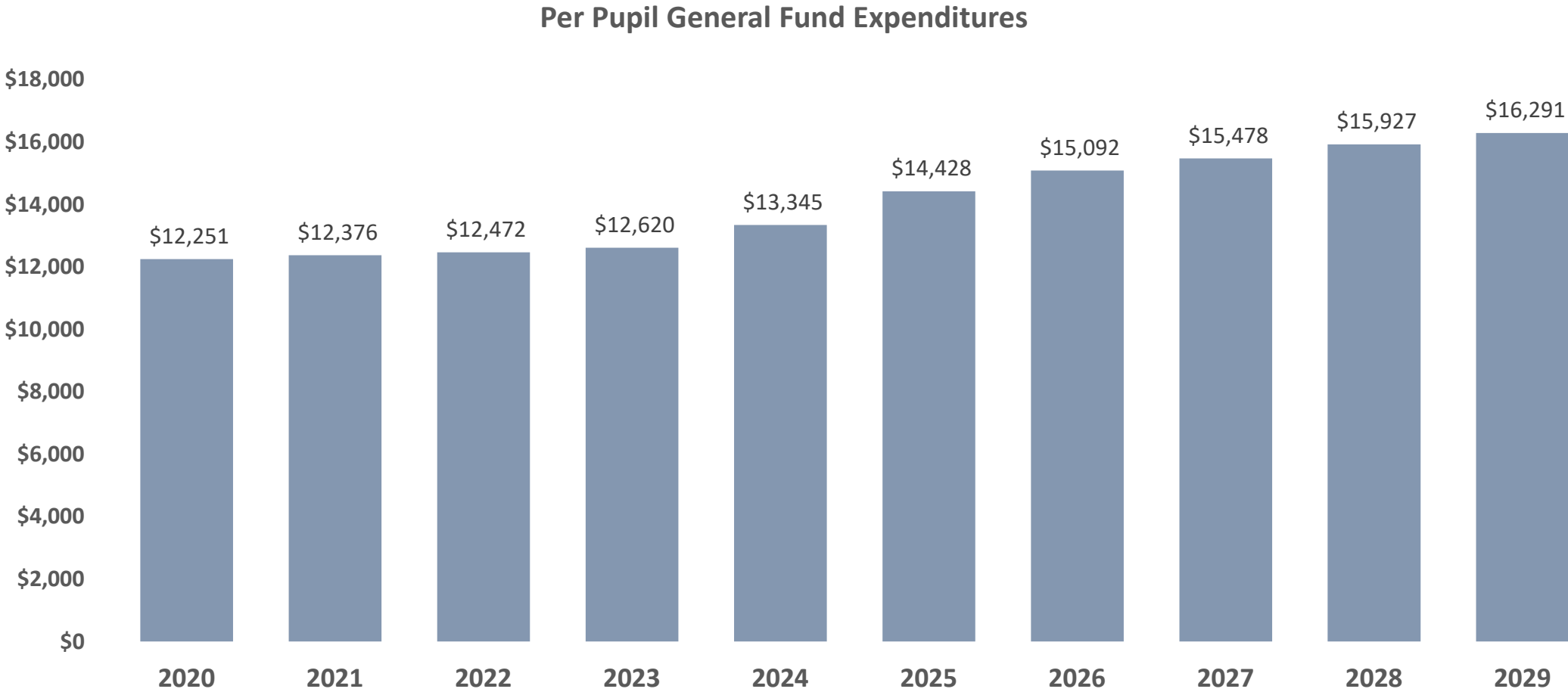


DEMOGRAPHICS

Per Pupil Expenditures

Financial Forecast Key Indicators & Analysis

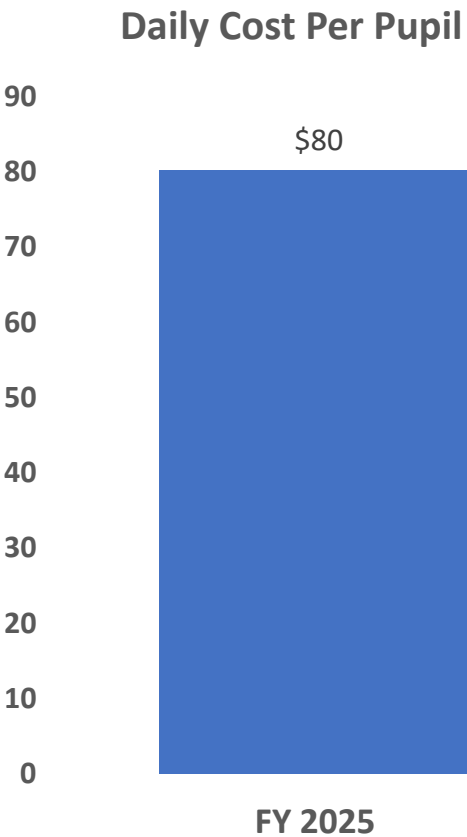
Pickerington Local SD



Note: Total Expenditures Less Advances Out / District Educated Enrollment

DEMOGRAPHICS

Daily Cost to Educate a Student and Resident Share

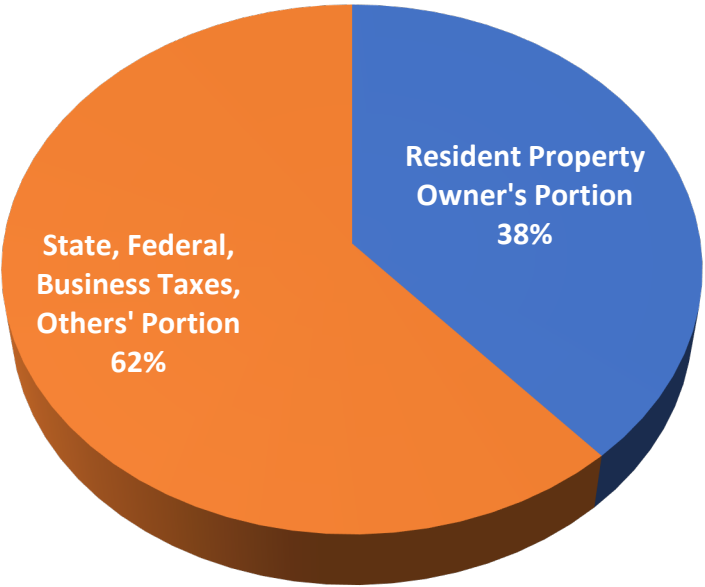


FY 2025

Note: Assumes 180 Day School Year

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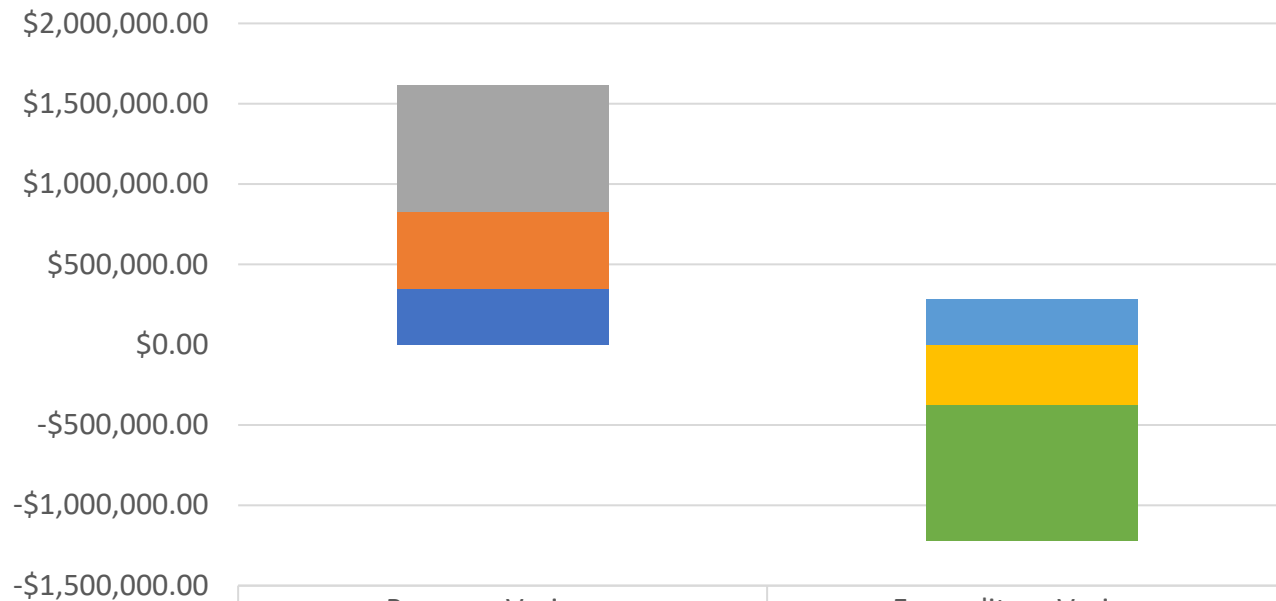
FY 2025 Per Pupil Expenditure Support



Note: Local share is calculated using a ratio of Class I property value, effective tax rate relative to total calculated property tax revenue. It also includes income tax levies if applicable.

Current Forecast Compared to Prior (Base)

Current Forecast Variance Over/(Under) Prior Forecast



Current total revenue is over prior by \$1,613,093, or 1%. Current expenditures are under prior by -\$938,252, or -0.6%.

	Revenue Variance	Expenditure Variance
■ Rev Other	\$788,593	\$-
■ Rev State	\$475,768	\$-
■ Rev Taxes	\$348,732	\$-
■ Exp Other	\$-	\$(844,000)
■ Exp Purchased Serv.	\$-	\$284,872
■ Exp Salary/Benefits	\$-	\$(379,124)