

Pickerington Local School District

Town Hall Meeting: January 20, 2026

Pickerington Local School District



Our District Goals

1. We will cultivate **Academic Excellence** by engaging all students in relevant and rich learning experiences that prepare them for career, college, and life.
2. We will provide **Modern Facilities** that are physically safe and offer diverse opportunities to all students.
3. We will ensure **Operating Efficiency** to be financially accountable to our community, maximize resources, and ensure that we are lean and efficient.
4. We will be **Pillars of the Community** by relentlessly pursuing opportunities to engage with all residents.



Pickerington Local School District:

Highlights of Baker Tilly Analysis: Demographics



- Population growth of 24% since 2013 (1.5-2.0% per year)
- Enrollment increase of 17% since last “new money” operating issue passed (2011)
- Aging population
 - Median age of 34.7 in 2010, 37.4 in 2023
 - Ages 60+: 11.9% in 2010, 17.7% in 2023
- Educated residents
 - 17% hold a Graduate or Professional degree (12% state average)
- Diversifying student population, 30% Non-White in 2010, 60% in 2025
 - EL increase from 2.5% in 2010 to 8% today



Pickerington Local School District:

Highlights of Baker Tilly Analysis: Finances



- Increase in tax burden on homeowners from 82% of assessed valuation in 1990 to 90% in 2025
- Increase in income tax filers from 8,410 in 1990 to 28,050 in 2023
- Changes in Ohio tax structure since 2005 have shifted more of burden for services to local residents
 - Rate & bracket cuts
 - Increased exemptions
 - Business income deduction
 - Shift to flat tax
- \$1.8B less in state aid to local governments since 2005
- Drop in state education funding from 48% in 1999 to 37% now



Some background...



District	Last “New Money” Operating Levy Passed
Hilliard	2024
Worthington	2022
Gahanna	2020
Westerville	2019
Pickerington	2011

We spend less per student than our neighbors.



Category	Average Spending Per Pupil
Pickerington	\$14,756
Similar Districts Average	\$16,354
State Average	\$17,609

*Local “Similar Districts”: Westerville, Gahanna, Hilliard, Worthington, Delaware, Canal Winchester, Licking Heights

Efficiency Measures: Class Size

Entity	Average Student:Teacher Ratio
State	20:1
Similar Districts	22:1
PLSD	25:1

PLSD in 2008: 19:1

Only 18 districts in Ohio have a higher ratio

Efficiency Measures: Administrative Costs

Entity	Costs/Student
State	\$2,328
Similar Districts	\$1,934
PLSD	\$1,693

88% of Ohio districts spend more on administrative costs per students than PLSD.

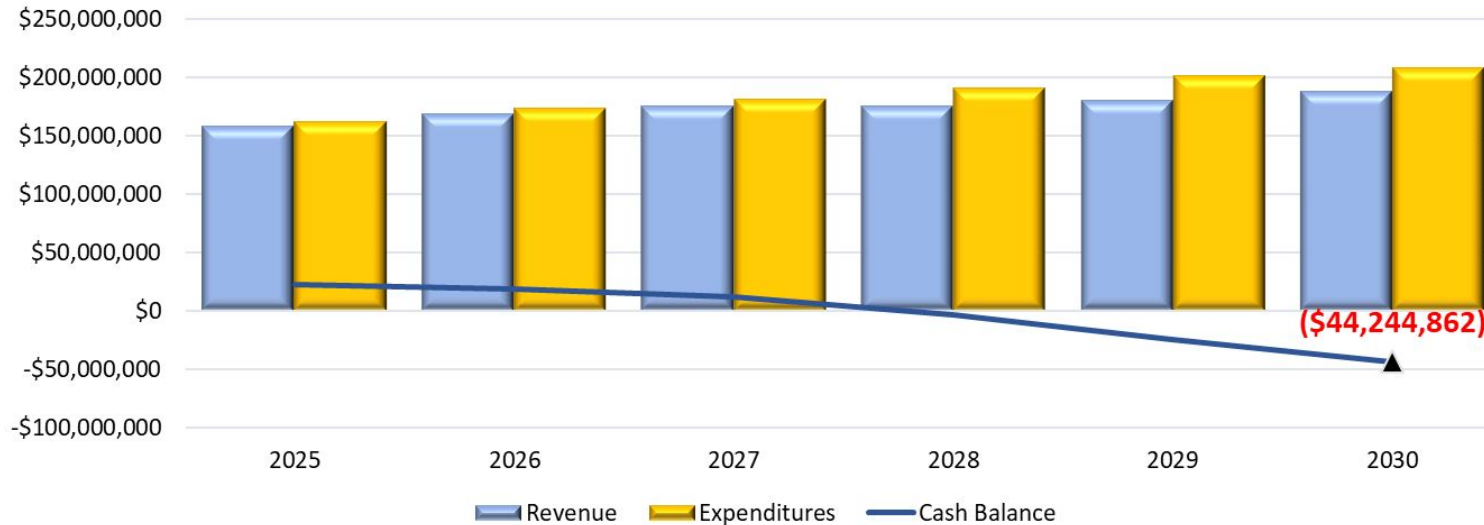
Efficiency measures: Modest wage increases

Year	Inflation	PLSD Classified Raise	PLSD Certified Raise
2021	4.70%	2.00%	2.00%
2022	7.00%	2.00%	2.00%
2023	3.40%	3.00%	2.50%
2024	2.90%	3.00%	2.00%
2025	2.35%	3.00%	2.00%

All numbers represent percentages

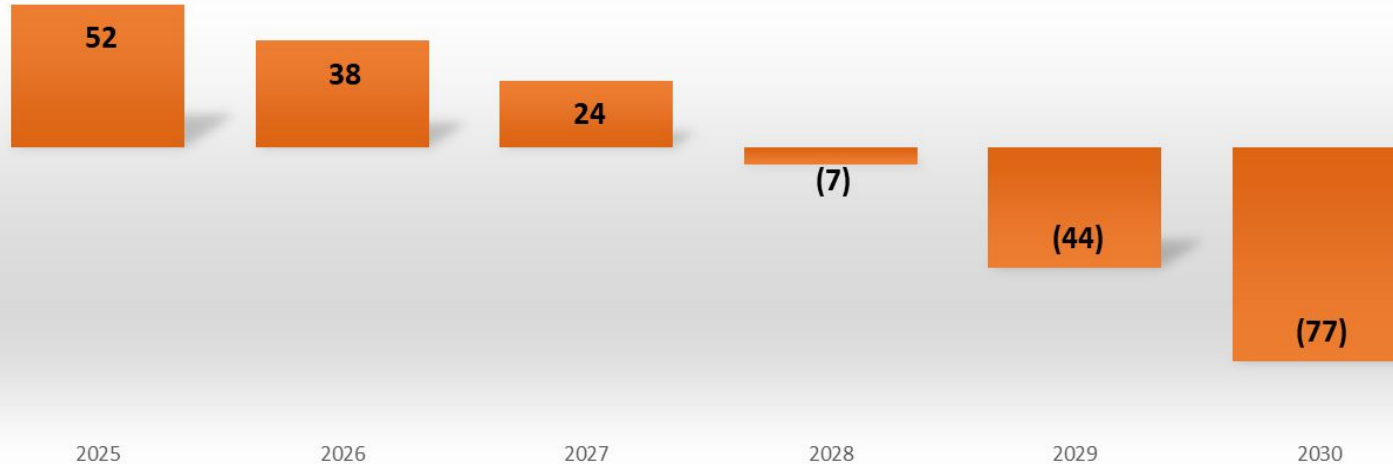
October 2025 Forecast

Projected Revenue, Expenditures, and Cash Balance



October 2025 Forecast

Days Cash on Hand at Fiscal Year-end



Post October 2025 Forecast



Staffing Changes

- 3 FTE Occupational Therapists
- 2 FTE Speech Language Pathologist
- \$3.62 Million Higher Cost

Property Tax Reform

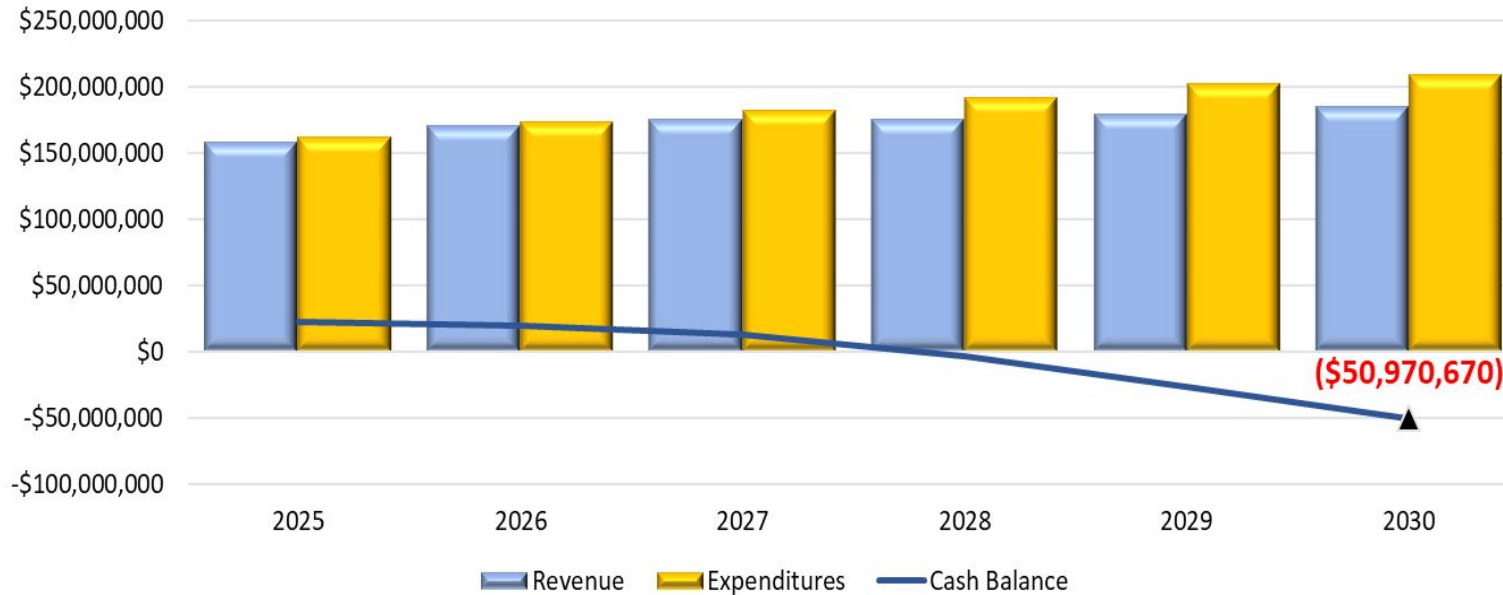
- HB335 - Inside Millage Growth
- HB186 - 20 Mill Floor Growth
- \$5.11 Million Less Tax Revenue

Transfer Back to the General Fund

- 024 Health Insurance Seed Money
- \$2.00 Million Available Cash

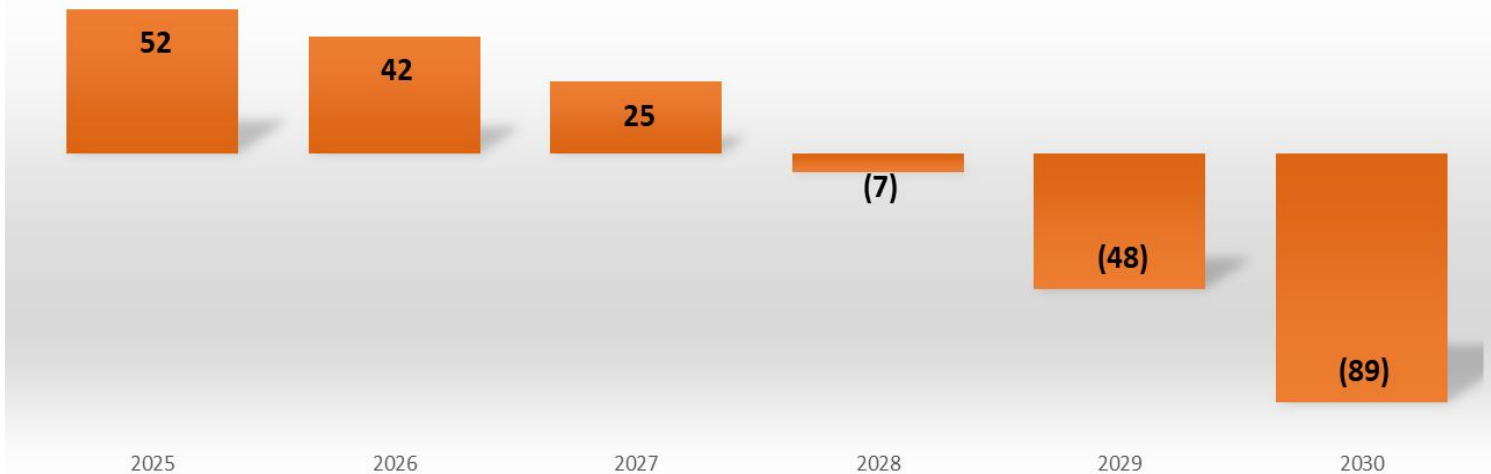
Post October 2025 Forecast

Projected Revenue, Expenditures, and Cash Balance



Post October 2025 Forecast

Days Cash on Hand at Fiscal Year-end



Property Tax Levy



Staffing Plan A 1:24, K-6; Maintains EL at Current Ratio; 211 FTEs

45 Day Cash in FY 2030 - 11.30 Mills \$395.50 per \$100,000 AV

Staffing Plan B 1:24, K-6; Maintains EL at Current Ratio; 195 FTEs

45 Day Cash in FY 2030 - 10.70 Mills \$374.50 per \$100,000 AV

Staffing Plan C Current Class Sizes; 169.5 FTEs

45 Day Cash in FY 2030 - 9.97 Mills \$348.95 per \$100,000 AV

Traditional Income Tax Levy



Staffing Plan A 1:24, K-6; Maintains EL at Current Ratio; 211 FTEs
45 Day Cash in FY 2030 - 1.50%

Staffing Plan B 1:24, K-6; Maintains EL at Current Ratio; 195 FTEs
45 Day Cash in FY 2030 - 1.50%

Staffing Plan C Current Class Sizes; 169.5 FTEs
45 Day Cash in FY 2030 - 1.25%

Traditional Income Tax Levy Outcome

1.25% - Staffing Plan C

Base Forecast Results							
Base Forecast From 5Cast	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031	Fiscal Year 2032
Beginning Balance	22,928,682	19,924,111	14,048,986	19,291,631	28,523,259	34,003,931	35,039,994
+ Revenue	171,276,000	177,765,452	199,716,857	215,067,570	223,093,648	232,424,721	242,612,889
+ Proposed Renew/Replacement Levies	-	-	-	-	-	-	-
+ Proposed New Levies	-	-	-	-	-	-	-
- Expenditures	174,280,571	183,640,577	194,474,212	205,835,942	217,612,976	231,388,658	246,175,779
= Revenue Surplus or Deficit	(3,004,571)	(5,875,125)	5,242,645	9,231,628	5,480,672	1,036,063	(3,562,891)
Ending Balance	19,924,111	14,048,986	19,291,631	28,523,259	34,003,931	35,039,994	31,477,103

Comparing Tax Burdens

**School Share of Property Tax + School Income Tax + Total Other Property Taxes
+ Resident Municipal Income Tax + County Sales Tax = Local Tax Burden**

Assumptions: \$315,000 home, \$91,075 adjusted gross income, \$17,500 in annual taxable purchases

District	Total
Hilliard	\$12,353
Gahanna	\$11,364
Westerville	\$11,190
Reynoldsburg	\$10,992
City of Pickerington	\$10,253
Violet Township (PLSD)	\$8,908

Potential Reductions

- Reduction in Transportation
 - High school busing
 - Larger radii to qualify (currently 1.0, can go as large as 2.0 miles)
- Curricular Staff
 - Higher class sizes
 - Less elective options
 - Fewer intervention supports
- Extra-curricula Staff
 - Fewer sports
 - Fewer teams/sport
 - Higher Pay-for-Play

