



Finance and Staff Services Joint Governance Meeting

September 15, 2025



Agenda

- Purpose
- Financial Background
- Revenue and Expenditure Summary
- Common Level Ratio Impact
- 2026 - 2027 Projection (\$4.9M Structural Deficit)
- **Personnel / Staffing Levels (Elementary and Secondary)**
- Emerging Recommendations



Purpose

- Refine a strategic approach to address the growing CLR-related structural deficit while preserving educational excellence and community value (i.e., systems perspective and future-focused).





Background

- In support of transparency, there have been numerous public meetings and numerous communications focused on the shift in financial landscape and critical threat to educational excellence at Pine-Richland ([5.6.2024](#); [9.16.2024](#); [10.7.2024](#); [12.16.2024](#); [1.21.2025](#); [2.10.2025](#); [3.17.2025](#); [4.7.2025](#); [5.12.2025](#)).
- This workshop series is designed to continue a systems-view of key areas:
 - September 15, 2025 Finance and Staff Services
 - October 6, 2025 Finance and Student Services
 - October 20, 2025 Finance and Buildings & Grounds
 - November 10, 2025 Finance and Operational Services



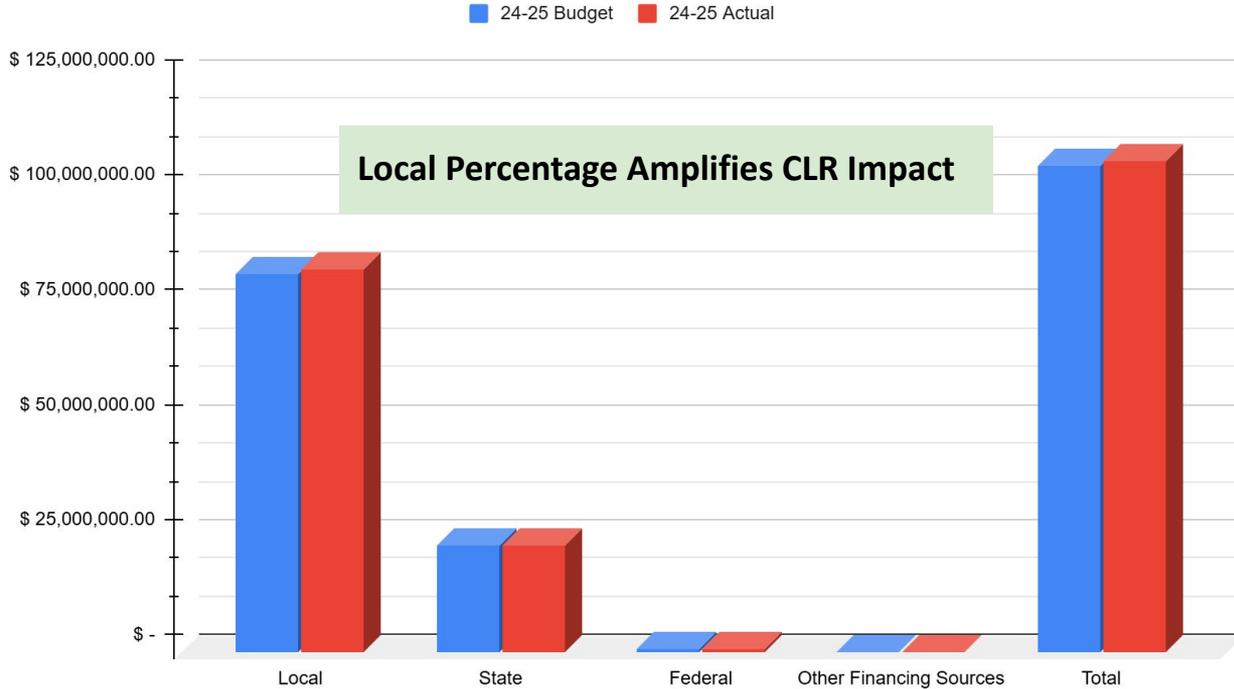
Background

- Strong history of financial management (e.g., Standard & Poors; 3rd lowest millage in county; reducing debt as percent of budget; capital investments)
- Clear evidence of operational efficiency in all aspects of the organization (benchmarking and ratios; contract negotiations; facilities investments)
- Strong levels of current reserves for capital investment (e.g., fund balance levels for one-time expenses and long-lived projects)
- Common level ratio negatively impacting local real estate (i.e., largest segment within overall category responsible for 80% of overall revenue)
- Growing structural deficit threatens educational excellence (e.g., class size, program offerings, and resources)



PRSD Revenue Sources (Not Final)

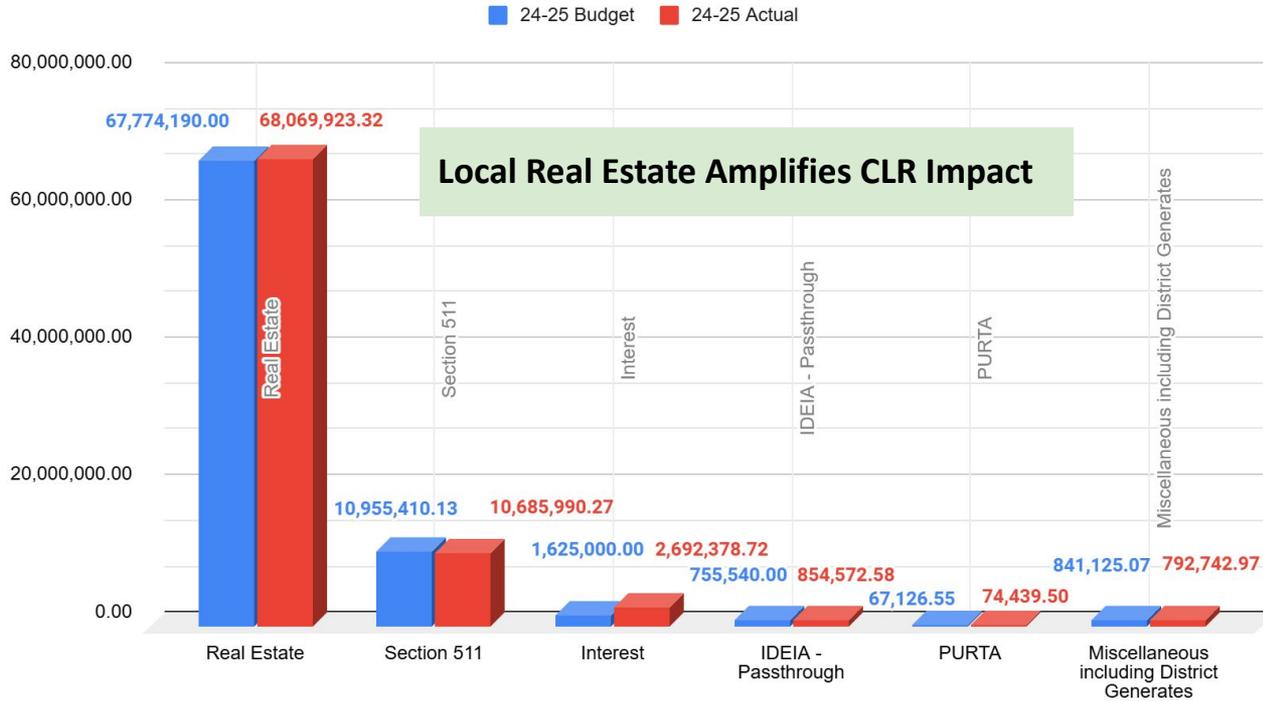
2024-2025 Revenue Budget v. Actual





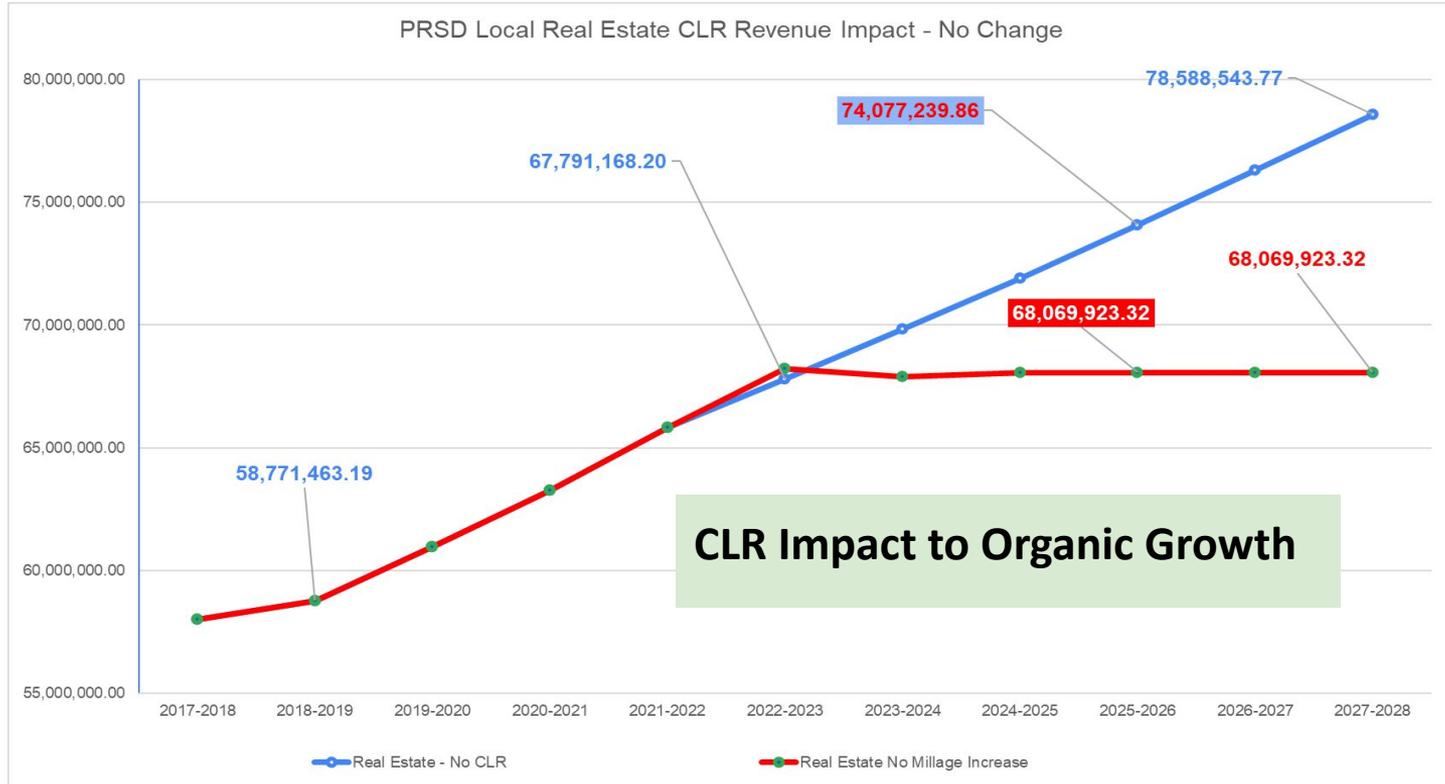
PRSD Local Revenue Breakdown (Not Final)

24-25 Local Revenue Budget v. Actual



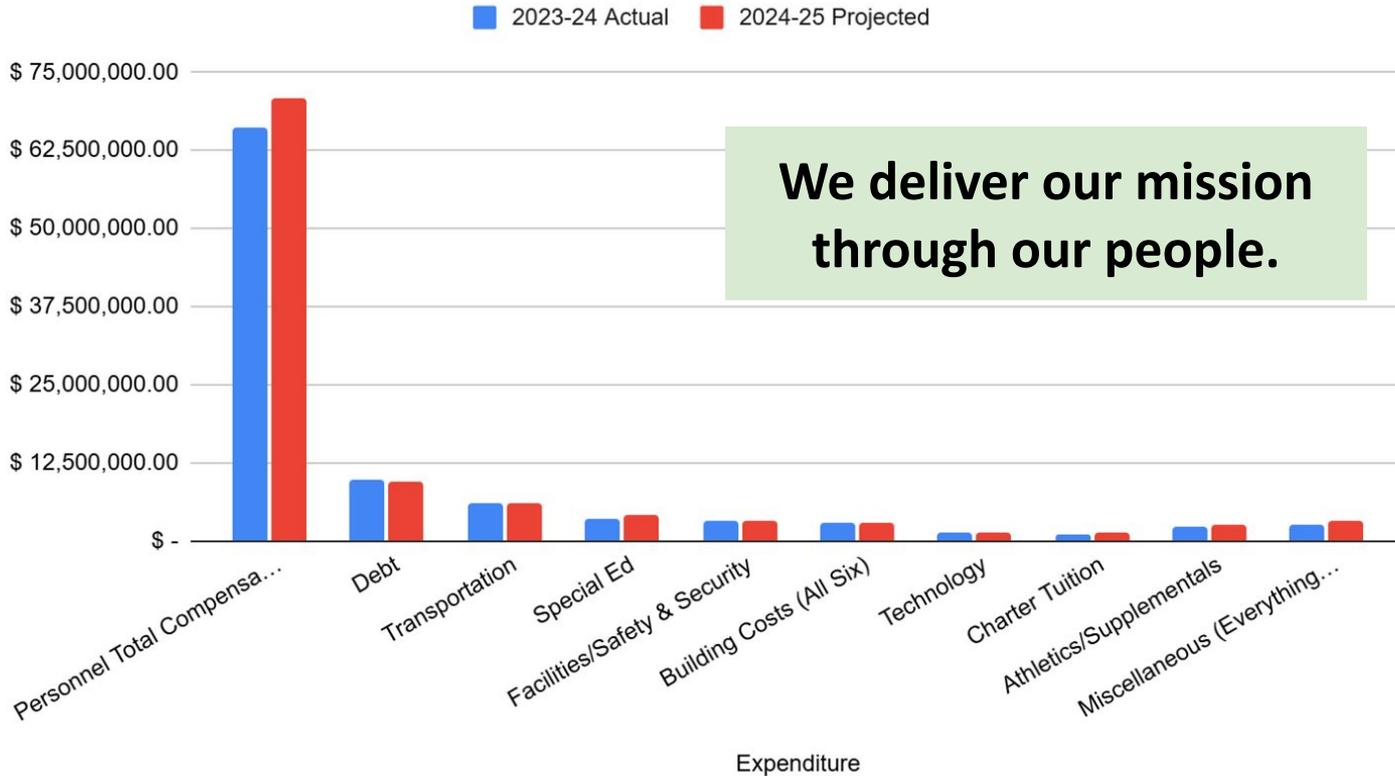


Common Level Ratio Structural Effect





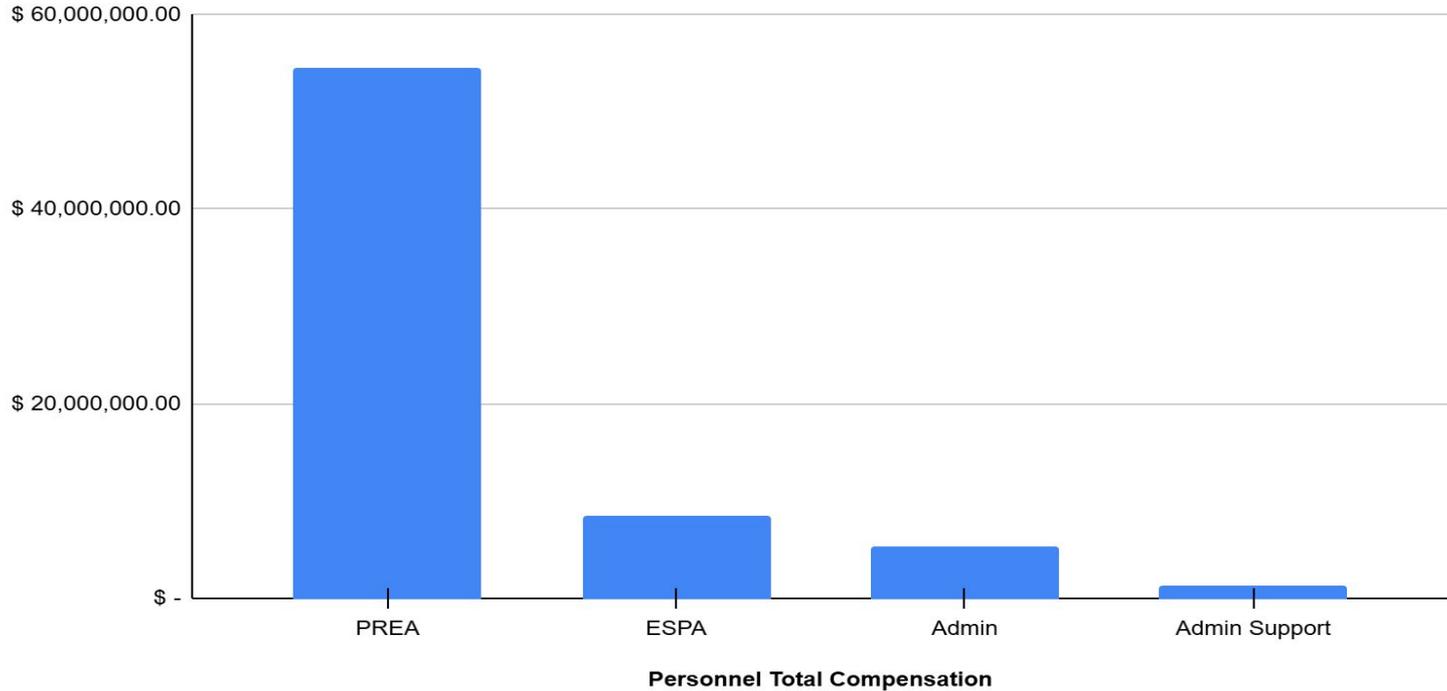
Expenditures





Personnel Total Compensation by Workforce Group

2024-25 Personnel Total Compensation Per Unit





Projected Deficit (One-Year)

Future-Focused Financial Comparison Chart (9.10.25)

Close-to-Actual Total Reserves on June 30, 2025 (Combined Fund Balance and Capital Reserve Fund)					\$39,200,000
Current Operating Deficit on May 12, 2025 for Proposed Final Budget					\$1,225,334
Millage Adjustment for 2025 - 2026					0%
2025 - 2026					
Use/Addition of Reserves (Fund Balance Use for Operations)					-\$1,225,334
Additional Millage Revenue					\$0
Use of Reserves (Capital Funding Plan Projects)					-\$6,921,832
Total Use of Reserves (Combined Fund Balance and Capital Reserve Fund)					-\$8,147,166
Projected Total Reserves on June 30, 2026 (Combined Fund Balance and Capital Reserve Fund)					31,052,834
2026 - 2027					
Projected Total Reserves on June 30, 2026 (Combined Fund Balance and Capital Reserve Fund)	\$31,052,834	\$31,052,834	\$31,052,834	\$31,052,834	
Future Millage Adjustment	3.5% (Index)	2%	1%	0%	
Projected Starting Operating Deficit (9% Healthcare Increase and Stable FTEs)	\$4,866,319	\$4,866,319	\$4,866,319	\$4,866,319	
Additional Millage Revenue	\$2,268,514	\$1,287,829	\$643,914	\$0	
Use/Addition of Reserves (Fund Balance Use for Operations)	-\$2,597,805	-\$3,578,490	-\$4,222,404	-\$4,866,319	
Use of Reserves (Capital Funding Plan Projects)	-\$8,719,193	-\$8,719,193	-\$8,719,193	-\$8,719,193	
Total Use of Reserves (Combined Fund Balance and Capital Reserve Fund)	-\$11,316,998	-\$12,297,683	-\$12,941,597	-\$13,585,512	
Total Reserve Balance Projection (Combined Fund Balance and Capital Reserve Fund)	19,735,836	18,755,151	18,111,237	17,467,322	

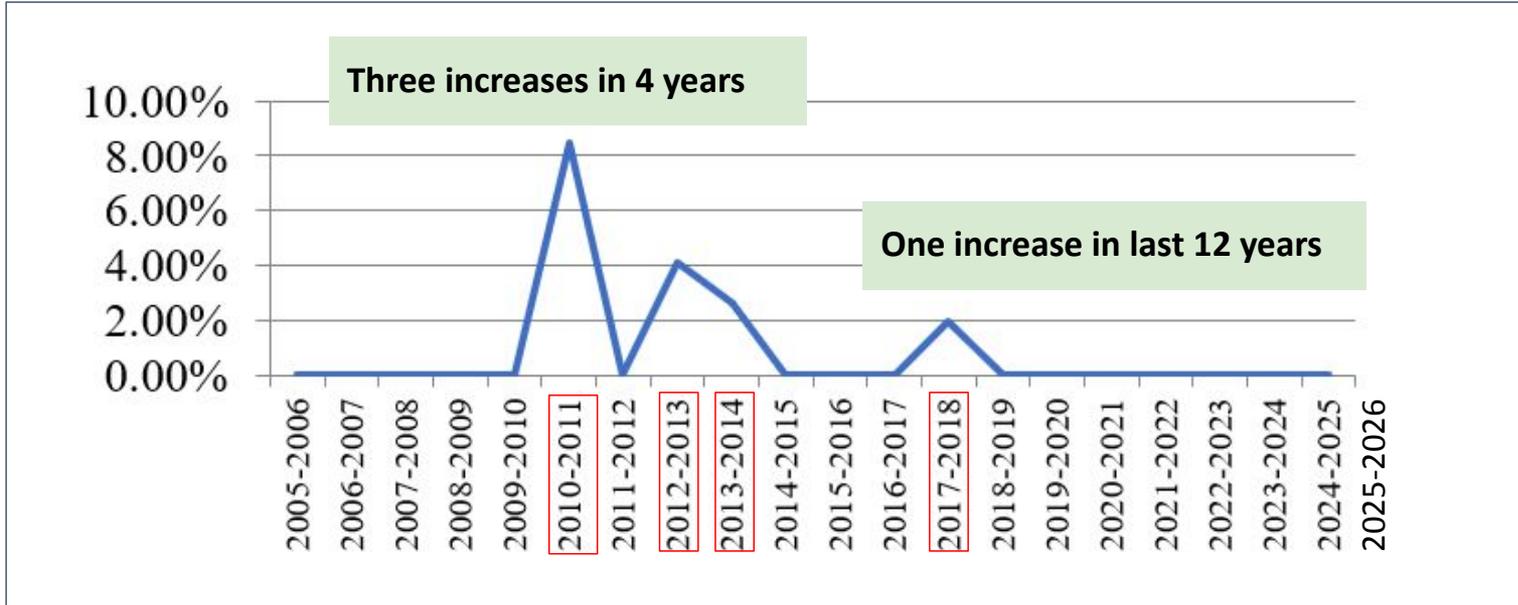
Add Rev/Cut Exp →

Reduce/Smooth →

Will Decrease
Will Increase



Millage Rate History





Millage Impact on Median Home (\$250K)

Tax Year	Millage Rate	Tax Obligation	2% Discount if paid by 8/31	Homestead Exclusion	Final Tax Bill with Discount
2013	19.2083	\$4,802.08	\$4,706.03	\$192.08	\$4,513.95
2014	19.2083	\$4,802.08	\$4,706.03	\$193.77	\$4,512.26
2015	19.2083	\$4,802.08	\$4,706.03	\$189.87	\$4,516.16
2016	19.2083	\$4,802.08	\$4,706.03	\$188.20	\$4,517.83
2017	19.5867	\$4,896.68	\$4,798.74	\$186.00	\$4,612.74
2018	19.5867	\$4,896.68	\$4,798.74	\$184.62	\$4,614.12
2019	19.5867	\$4,896.68	\$4,798.74	\$179.53	\$4,619.21
2020	19.5867	\$4,896.68	\$4,798.74	\$177.77	\$4,620.97
2021	19.5867	\$4,896.68	\$4,798.74	\$177.01	\$4,621.73
2022	19.5867	\$4,896.68	\$4,798.74	\$221.82	\$4,576.92
2023	19.5867	\$4,896.68	\$4,798.74	\$217.32	\$4,581.42
2024	19.5867	\$4,896.68	\$4,798.74	\$256.27	\$4,542.47
2025	19.5867	\$4,896.68	\$4,798.74	\$293.00	\$4,505.74



PINE-RICHLAND SCHOOL DISTRICT

Focused on Learning



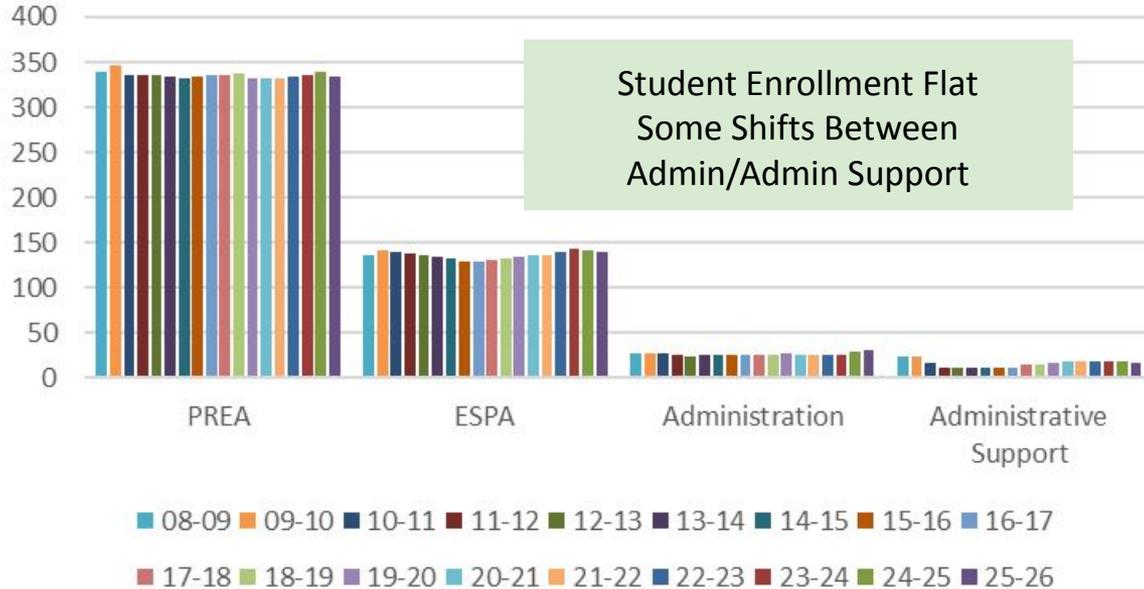
14 "Focused on learning for every student every day."

702 WARRENDALE RD., GIBSONIA, PA 15044



Staffing Levels and Student Enrollment

Staffing Capacity (FTE Count) by Workforce Group



**Note: In order to preserve historical comparisons, the ESPA staffing capacity values for 2023-24 through 2025-26 do not include individuals serving in the following positions: Media & Communications Coordinator, Safety & Security Technologist, Cafeteria Monitors, Recess Monitors, Cafeteria/Recess Monitors, or Kindergarten Aides. Two positions were reclassified from Administrative Support to Administration in the past two years (i.e., Transportation/Facilities/Assistant Athletic Director and Assistant Business Manager).*



2024 - 2025 Staffing Levels by Building/Department

Building/ Department	PREA	ESPA	Admin	Admin Support	Totals
Pine-Richland High School	110.5	41.5	4	2	158
Pine-Richland Middle School	57	19	2	0	78
Eden Hall Upper Elementary School	81	30	3	0	114
Hance Elementary School	30	13	1	1	45
Richland Elementary School	32	20	1	1	54
Wexford Elementary School	29	13.5	1	1	44.5
District Office/Pupil Services/ Athletics/Comms/Technology/Facilities	0	6	17	13	36
Totals*	339.5	143	29	18	529.5

**All FTE values are rounded to the nearest .5 FTE*



Current Staffing Levels and Class Sizes (K-6)

Grade Level	Hance	Richland	Wexford	Total
Kindergarten	5 @ 18.4	6 @ 19	5 @ 18.8	16 @ 18.4 - 19
First Grade	5 @ 18.3	5 @ 22.8*	5 @ 23.4*	15 @ 18.3 - 23.4
Second Grade	5 @ 22.2	6 @ 19.8	5 @ 23.4*	16 @ 19.8 - 23.4
Third Grade	5 @ 20	7 @ 20.3	5 @ 20.6	17 @ 20 - 20.6
	Eden Hall	*Reflects higher-than-historic average class sizes. Kindergarten is at the target levels and balanced. Third grade is balanced and a bit lower than historic averages.		
Fourth Grade	14 @ 26*			
Fifth Grade	15 @ 25.5*			
Sixth Grade	13 @ 27*			



Current Staffing Levels and Class Sizes (7-12)

- Based on the middle school model and five-person interdisciplinary teams, there are three teams / fifteen sections @ 23.7.
- At the high school level, class sizes vary by department and course. Certain courses generally have higher class sizes than other courses (e.g., social studies versus lab science).
- The number of teachers in a department determine the number of sections and/or courses that may be offered. For example, the entire Business and Computer Science Department has four teachers who deliver all courses in that program area.



English and Business & Computer Science

English Department		2025-2026			
Course	Rec. Cap	Sec	tot req	Sec Size	
English 9	28	7	166	24.0	
English 10	28	6	141	24.0	
English 11	28	4	95	24.0	
English 12	28	4	102	26.0	
Honors English 9	28	8	178	23.0	
Honors English 10	28	8	206	26.0	
Honors English 11	28	3	64	22.0	
Honors English 12	28	4	107	27.0	
AP English 11	28	8	196	25.0	
AP English 12	28	5	126	26.0	

Business & Computer Science Department		2025-2026			
Courses	Course t	Rec. Cap	Sec	tot req	Sec Size
Microsoft Applications/Busin	S	28	2	44	22.0
Bus Com & Pres	S	28	3	63	21.0
Photoshop	S	28	4	89	23.0
Web Page Design	S	26	2	43	22.0
Career & Professional Development	S	26	1	24	24.0
Personal Finance	S	26	6	139	24.0
Honors Finance & Investment	S	26	2	43	22.0
Marketing	S	28	4	91	23.0
International Business/Ethics	S	26	1	23	23.0
Entrepreneurship	S	28	3	55	19.0
Sports & Entertainment Management	S	28	3	68	23.0
Accounting 1	YR	26	3	55	19.0
Honors Accounting 2	YR	26	1	12	12.0
HTML/JAVA Script	S	24	2	37	19.0
Hn Computer Programming	YR	24	2	34	17.0
AP Computer Science	YR	24	1	16	16.0



Emerging Recommendations

- To address the **\$4.9M projected deficit**, the Superintendent and Director of Finance & Operations recommend - at a minimum - a millage increase of 3.5% (i.e., projected Act 1 Index). That increase will generate approximately \$2.3M in revenue.
- Given the growing CLR-related structural deficit balanced with the desire to preserve educational excellence and community value, the administration will refine a series of recommendations to close the remaining \$2.6M deficit for **sustainable changes to BOTH revenue and expenditures** for public discussion.
 - **Revenue** - Investment Earnings; Fees (**Participation**, Parking, and Facility Use); **AFJROTC Cost Sharing**; Booster Support; Cell Tower; Naming Rights)
 - **Expenditure** - **Staffing Level Reductions through Attrition (where possible)**; **Reduced Supplementals**; Reduced Supplies (Buildings, Athletics, Textbooks/Resources, and Technology); Bond Refunding; **Reduce Budgetary Reserve**; and Legislative Advocacy for Cyber-Charter Costs.



Next Meeting Preview

October 10, 2025

- Consistent Background (Slides 3 - 12)
- Continued Focus:
 - General Education Follow-up from September 15th
 - Special Education
 - Gifted Education
 - 504 Service Agreements
 - Multi-Tier System of Supports (MTSS)
 - Reading Specialists
 - Paraprofessional Supports



PINE-RICHLAND SCHOOL DISTRICT

Additional Discussion/Questions

