



# Finance and Student Services Joint Governance Meeting

October 6, 2025



# Agenda

- Purpose
- Financial Background
- Revenue and Expenditure Summary
- Common Level Ratio Impact
- 2026 - 2027 Projection (\$4.9M Structural Deficit)
- **Personnel / Staffing Levels (Special Education, Gifted Education, MTSS, and Paraprofessionals)**
- 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



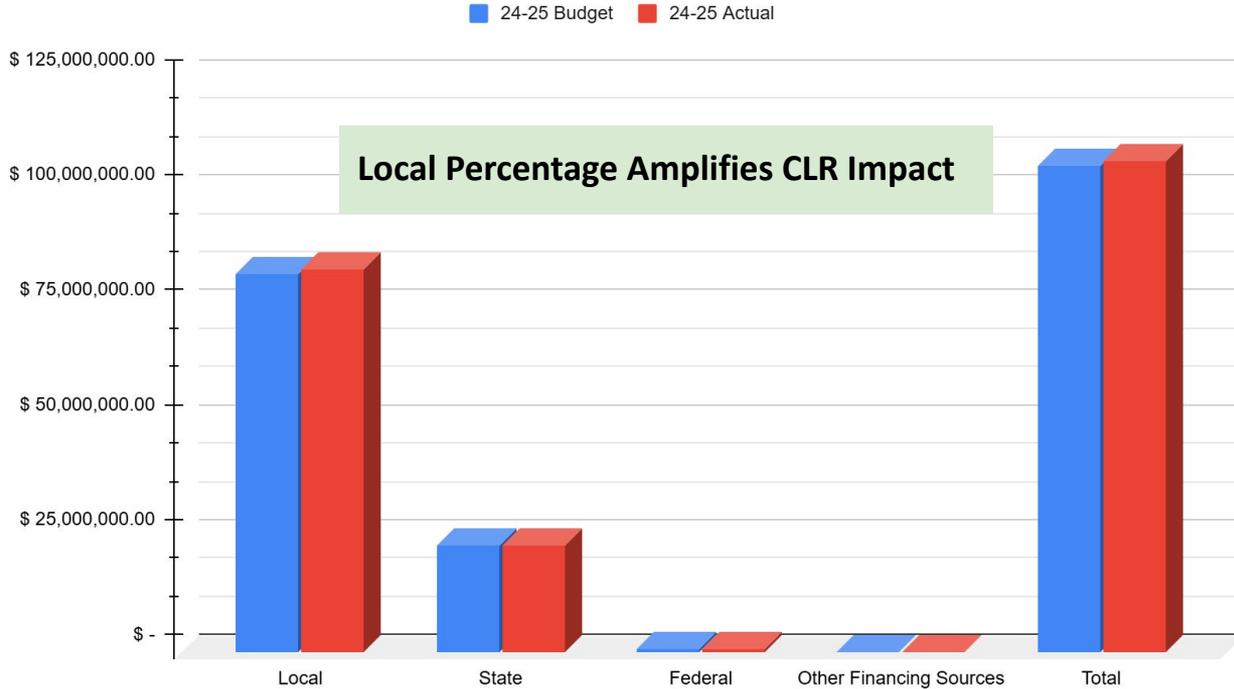
# Background

- 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)

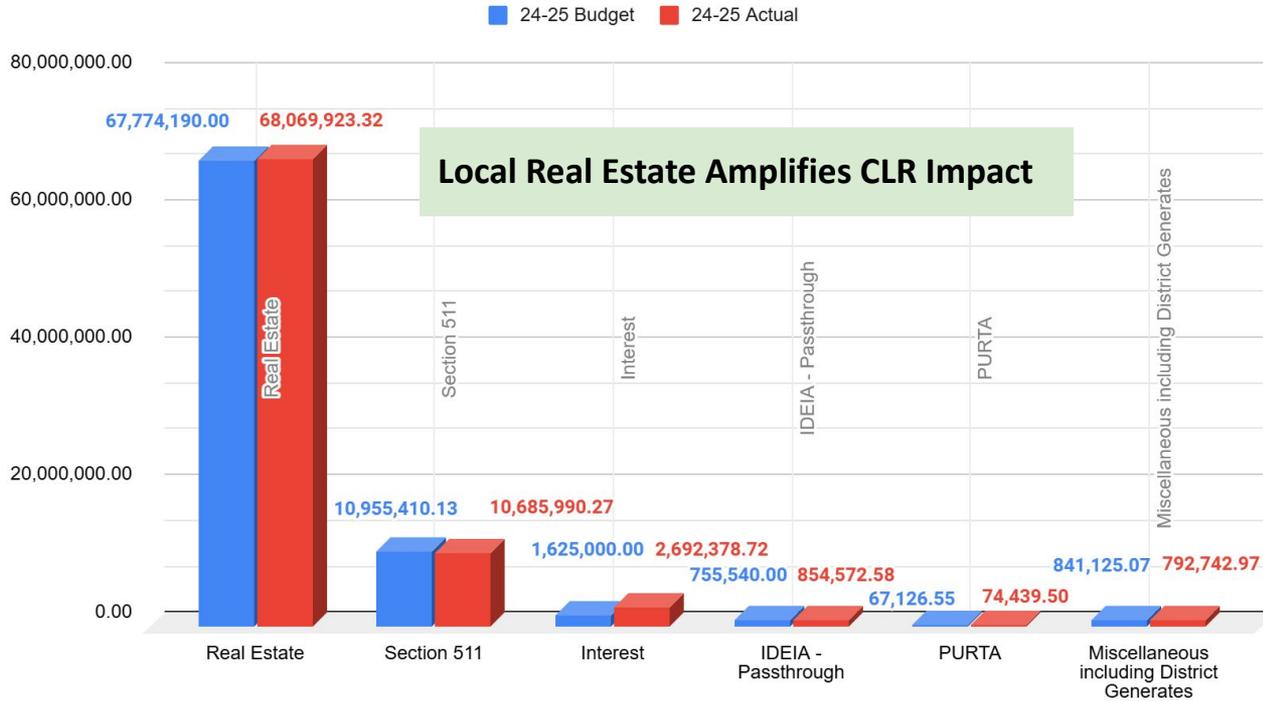
### 2024-2025 Revenue Budget v. Actual





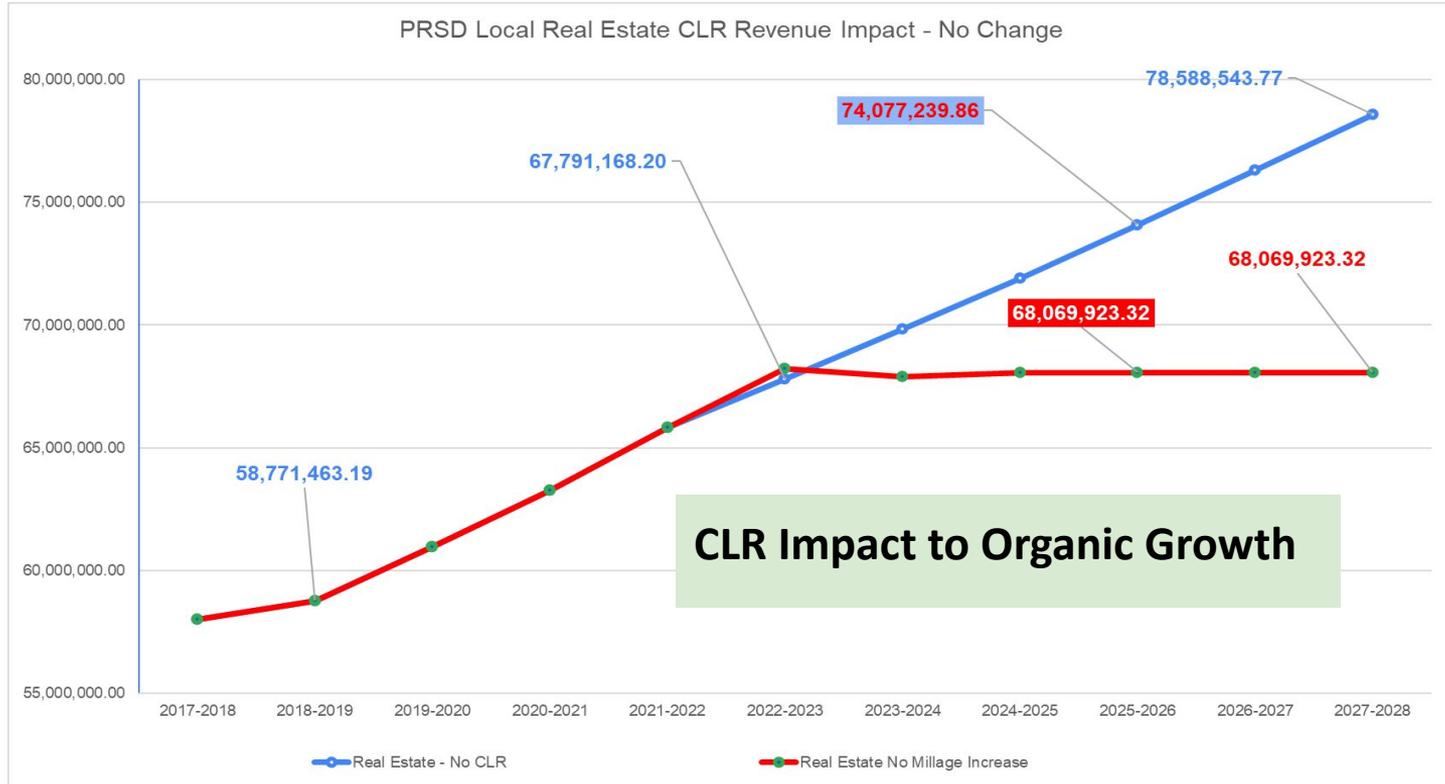
# PRSD Local Revenue Breakdown (Not Final)

### 24-25 Local Revenue Budget v. Actual



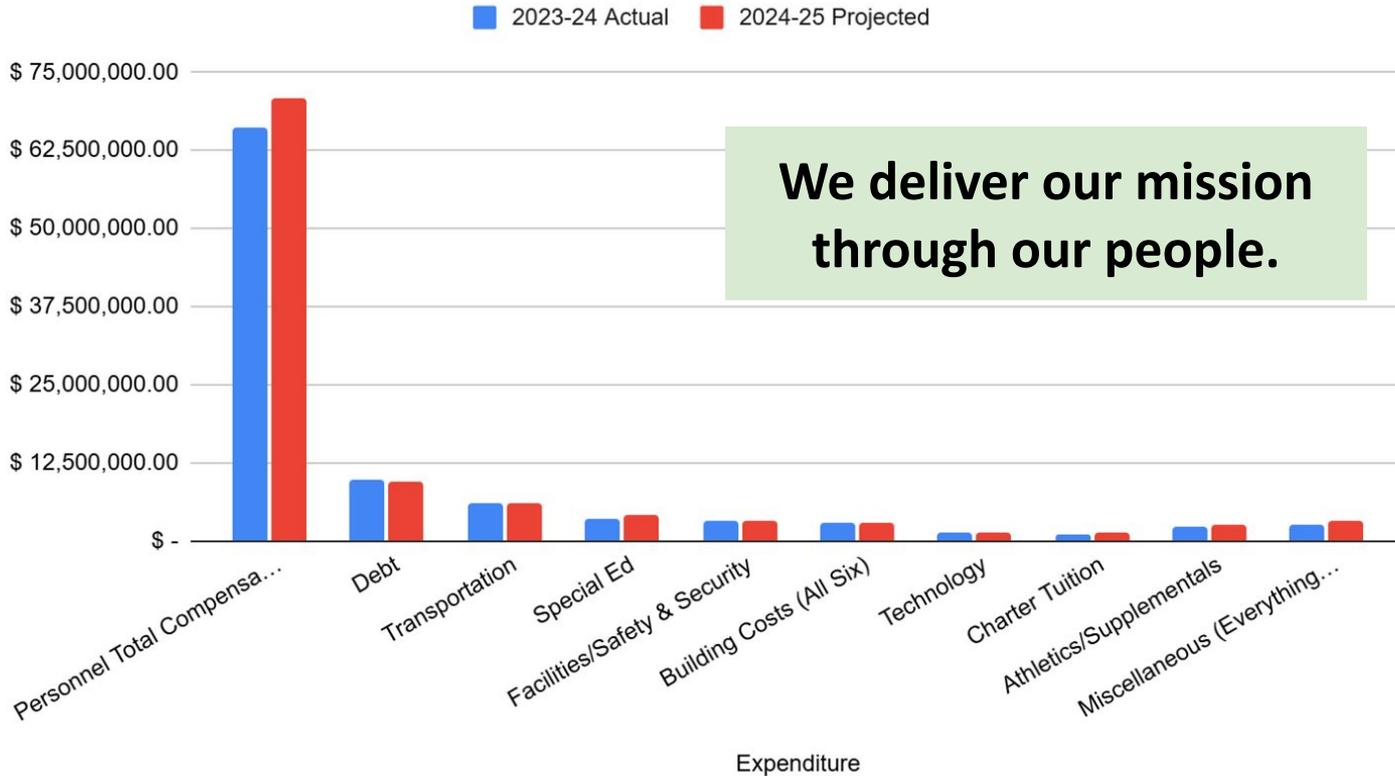


# Common Level Ratio Structural Effect





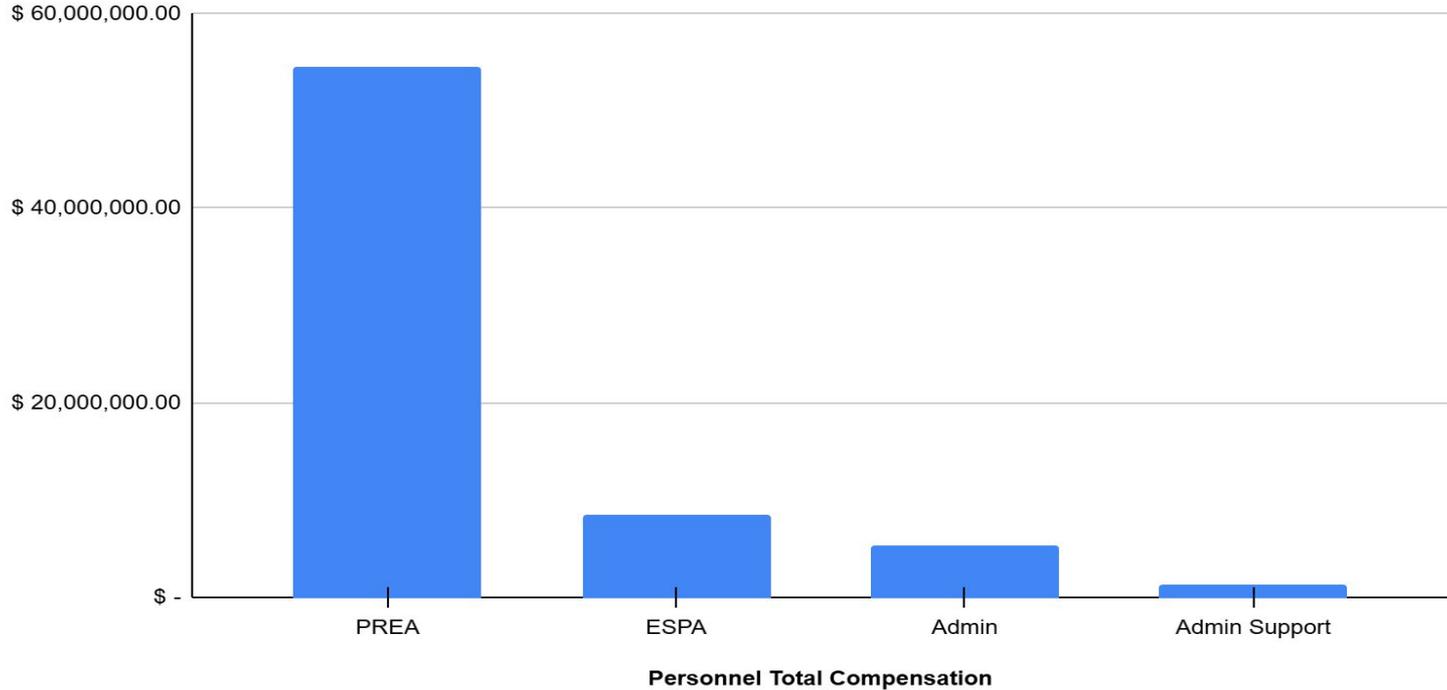
# Expenditures





# Personnel Total Compensation by Workforce Group

### 2024-25 Personnel Total Compensation Per Unit





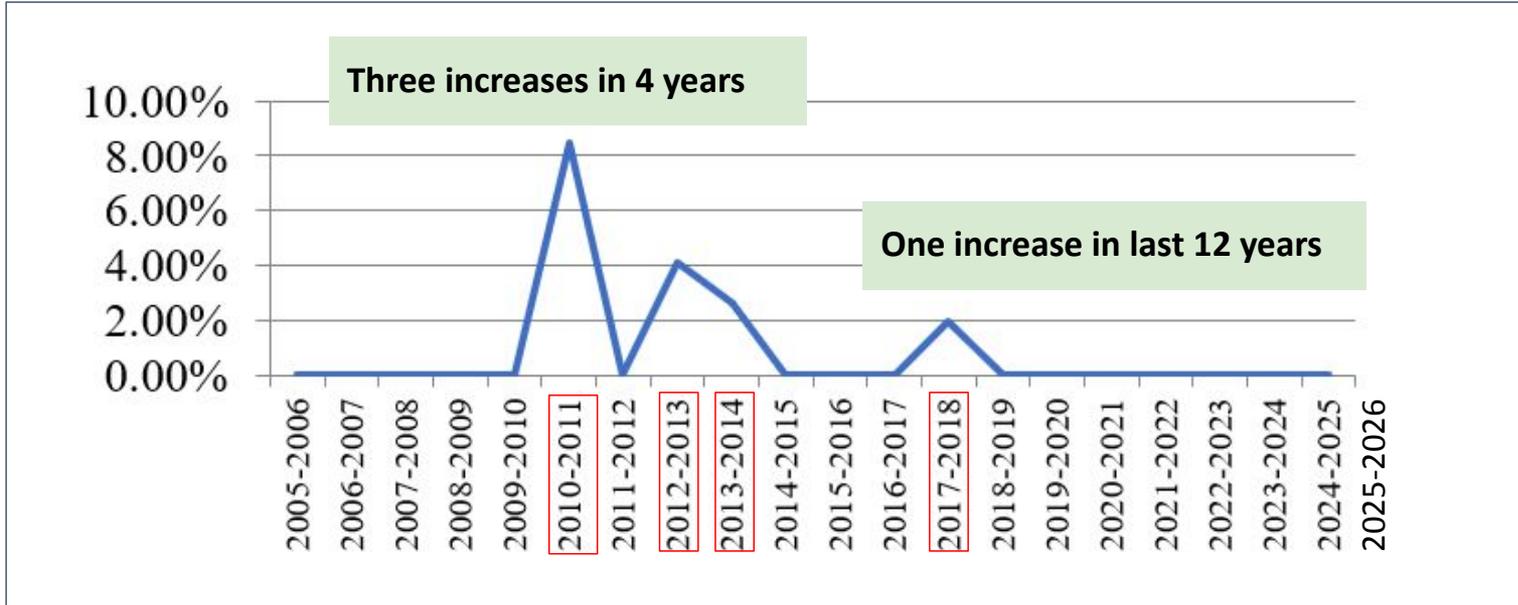
# Projected Deficit (One-Year)

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	\$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	\$4,866,319
Additional Millage Revenue	\$2,268,514	\$1,287,829	\$643,914	\$0	\$0
Use/Addition of Reserves (Fund Balance Use for Operations)	Add Rev/Cut Exp →	-\$2,597,805	-\$3,578,490	-\$4,222,404	-\$4,866,319
Use of Reserves (Capital Funding Plan Projects)	Reduce/Smooth →	-\$8,719,193	-\$8,719,193	-\$8,719,193	-\$8,719,193
Total Use of Reserves (Combined Fund Balance and Capital Reserve Fund)	Will Decrease Will Increase →	-\$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



# Millage Rate History





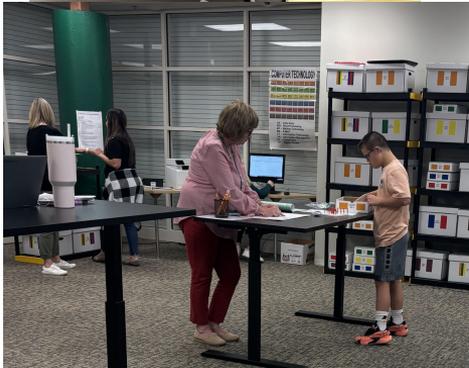
# Millage Impact on Median Home (\$250K)

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



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# Student Services Experiences



“Focused on learning for every student every day.”

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# Special Education Requirements



## Federal Law Requirements

The **Individuals with Disabilities Education Act (IDEA)** is a law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.

## State Law Requirements

**Chapter 14 (IEP)** - Public schools must provide free and appropriate public education in the least restrictive environment consistent with IDEA. Key requirements include providing an multidisciplinary evaluation, individualized education plan, and a continuum of placement options (IEP).

**Chapter 15 (504)** - Public schools must provide appropriate accommodations and services to eligible protected handicapped students

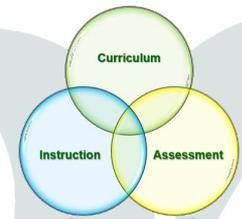
**Chapter 16 (GIEP)** - Public schools are required to provide specially designed instruction for students identified as gifted including appropriate educational opportunities .



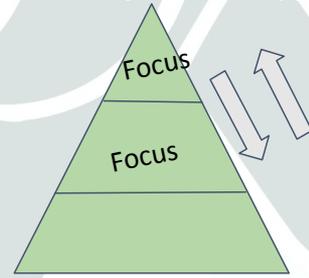
# Learning System



## Model for Teaching & Learning

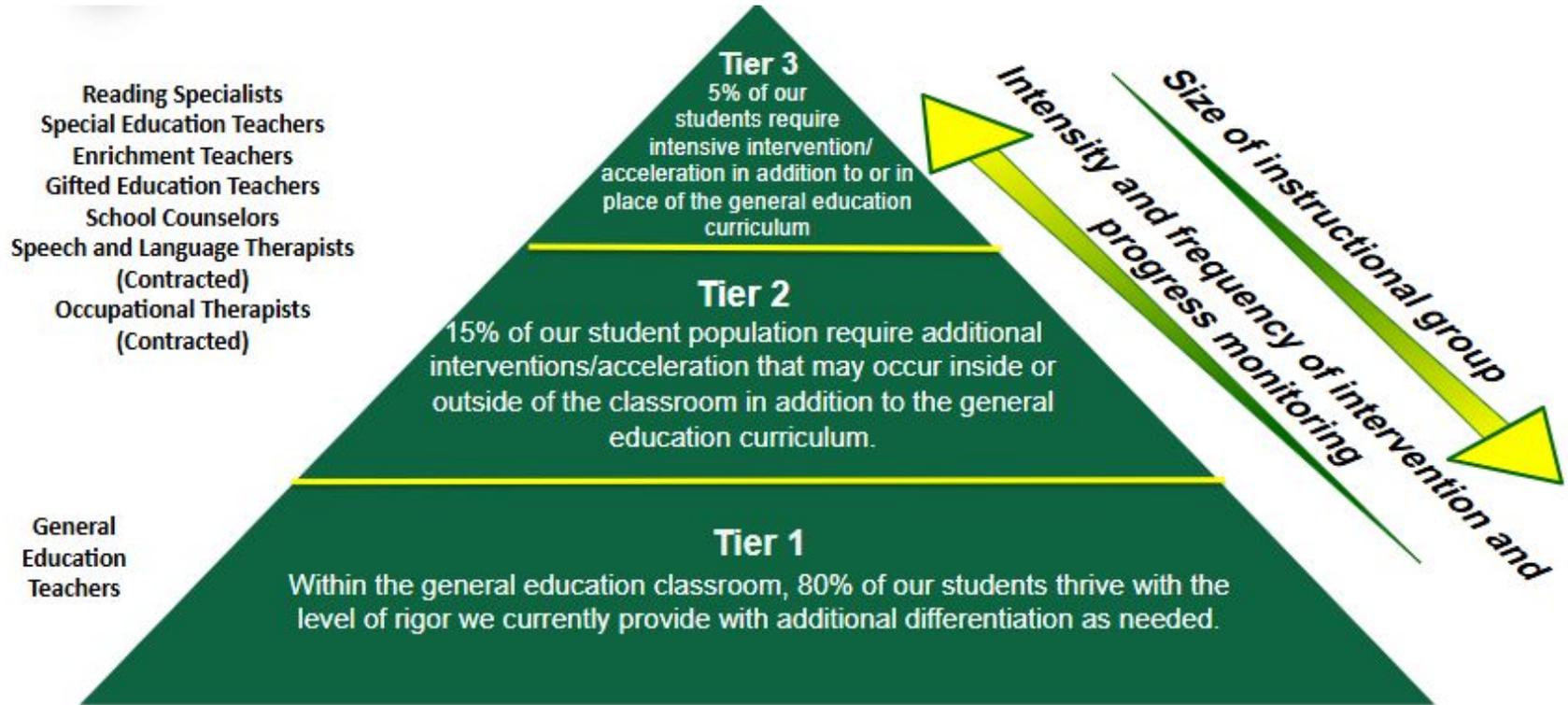


## Multi-Tiered System of Support





# MTSS Delivery



# Continuum of Services Recommendation for OOD

Least Restrictive

Most Restrictive

Home School

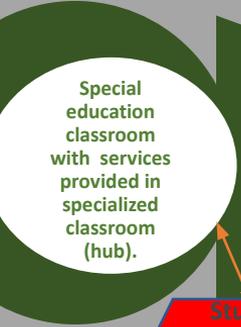
General Education

Home School and District, **In-Class Supports**

Home School and District, *K-3 Hubs within PR*

Out of District Placement, Residential, Homebound or Hospital

**Specialized Placement**



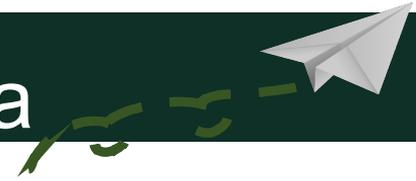
Increased services = increased expenditures needed to meet needs

Student is making limited or no progress with current services. Schedule IEP team meeting to explore options.

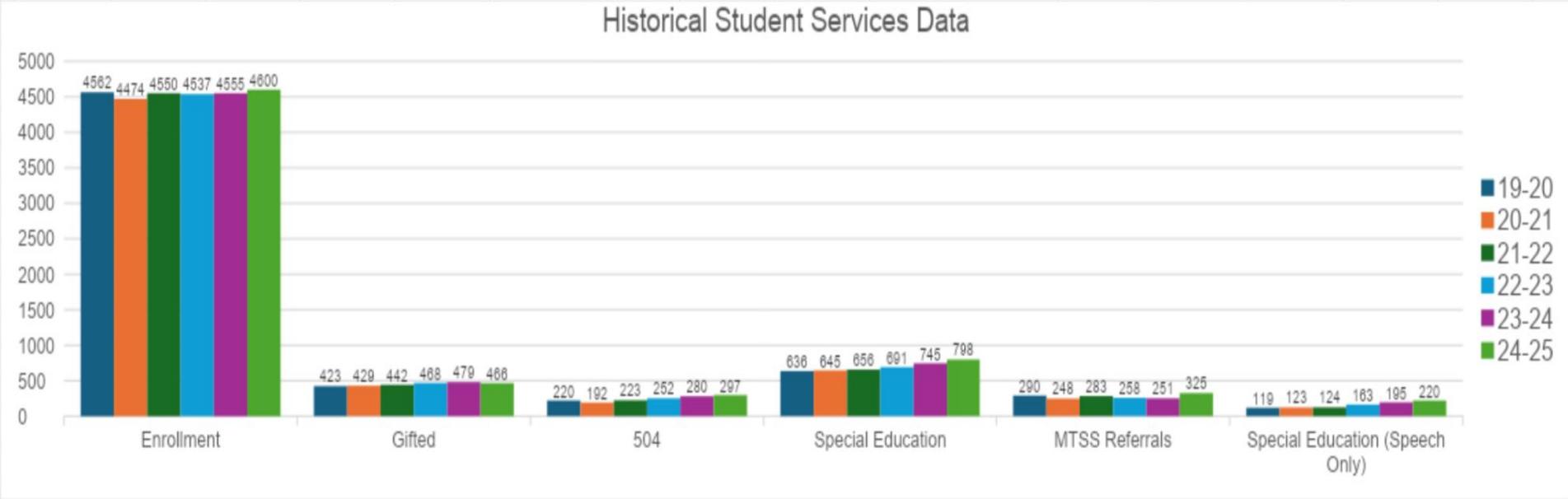
The law and our ethical responsibility is to educate in the least restrictive environment.



# Historical Students Services Data



Historical Student Services Data



We have child find responsibilities and utilize universal screeners to proactively identify students that may be in need of services.



# Historical Student Services Data (continued)



## 2023-2024 PSSA/Keystone Testing Highlights

- For both PSSA and Keystone exams, PRSD students in special education with an IEP at levels similar to the state proficiency average of general education students (historically consistent trends).
- Students in **special education met** growth indicators on PSSA math in grades 4, 5, 6, and 8 during the 23-24 school year.
- Students in **special education met** growth indicators on PSSA ELA testing in grades 5, 7, and 8. Students were **well above** growth indicators in grade 4.
- Students in **special education** were **well above** the growth indicators when reviewing Algebra and Biology Keystone tests. Students **met** Keystone Literature growth indicators.
- 100% of special education students graduated during the 24-25 school year (higher than state average).

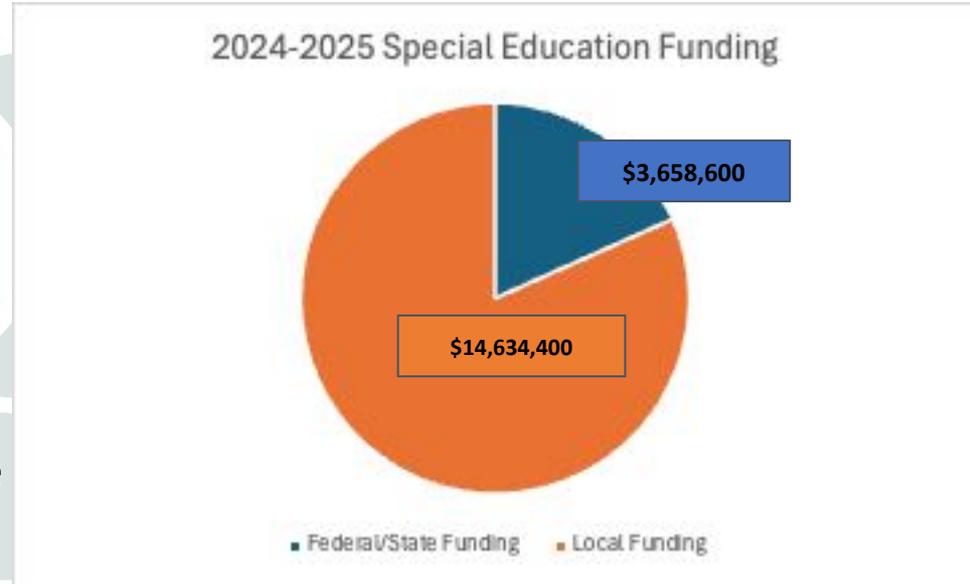
Students with a GIEP are not specifically identified through state testing (i.e., PSSA and Keystone Exams). This [link](#) to the 2024 Academic Achievement and Growth Report demonstrates results with quintile charts in the appendices. This [link](#) reviews recommendation from the Gifted and/or Highly Achieving In-Depth Program Review Report.



# Gifted and Special Education Total Costs 24-25

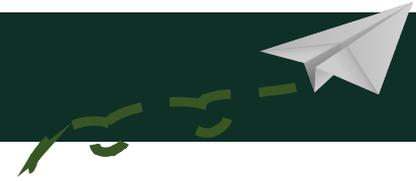


- Required but not largely funded by federal or state government
- 24-25 Total Costs spent for Special Education is projected at **\$18.293 million**. The total spent includes personnel, services, tuition, and transportation. **\$1.179M (6%)** of the **\$18.293M** was allocated toward Gifted Education.





# Gifted and Special Education Total Costs

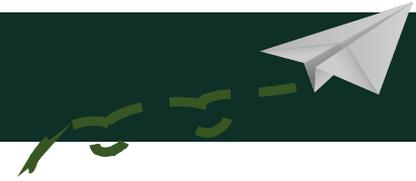


Year	Approximate Cost
2020 - 2021	\$13.201 million
2021 - 2022	\$14.010 million
2022 - 2023	\$14.793 million
2023 - 2024	\$16.214 million
2024 - 2025	\$18.293 million

In 2024-2025, the **district budgeted \$17.7 million in special education expenditures** that include personnel (special and gifted education), services, tuition, and transportation. This total does not include general education expenditures such as personnel, services and supplies that support general education and special education. It does include paraprofessionals and out-of-district costs.



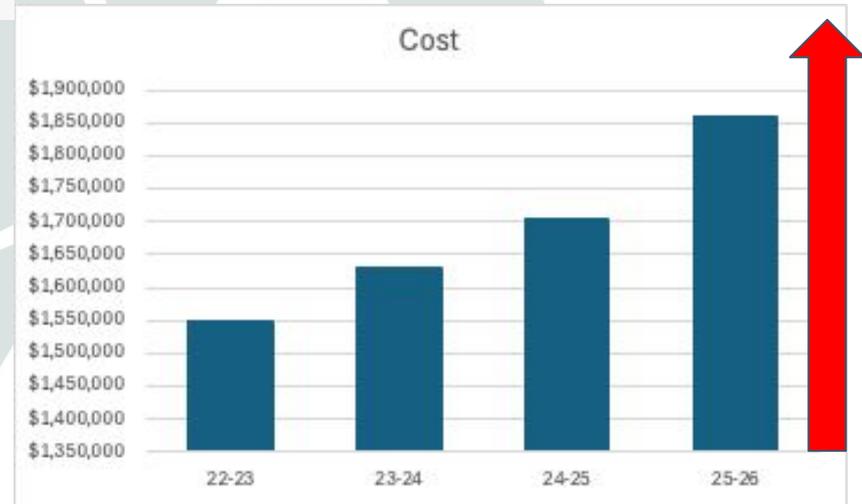
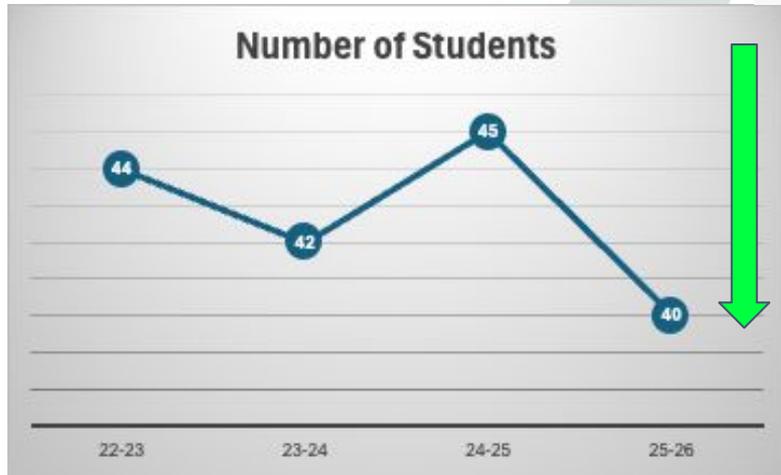
# Out of District Placement Costs



The number of students in placement is trending down due to the continuum of services expansions.



Costs for tuition at placements have increased between 5-15% for the 25-26 school year.





# Special Education: Efficiency and Transparency

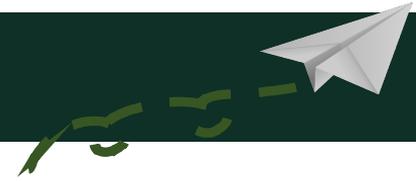


2024-2025 Structure	2025-2026 Structure
39 Special Education Teachers	38 Special Education Teachers
2 Intervention Specialists	1 Intervention Specialist due to resignation
75 Paraprofessionals/Personal Care Assistants	Started with 71 but based on student needs we are now at 72 Paraprofessionals/Personal Care Assistants

- We have an effective and efficient data collection system and process in place for paraprofessional/personal care assistant (PCA) supports.
- While our staffing levels have stayed relatively stable over the last several years, student needs drive our decisions to increase or decrease the levels of support.
- **The number of students identified as needing special education has increased, however last year we were able to have decrease staffing levels based on student needs and efficiency of staffing. At this point, we do not anticipate any further reductions.**



# Pupil Services



- **13 PRSD School Counseling Services** (5 PRHS, 2 PRMS, 3 EHUE, 1 per K-3)
- **1 District Social Worker**
- **Director of Student Services** (Dr. Paczan), **Assistant Director of Student Services and Special Education** (Dr. Kuzilla )
- **3 District School Psychologists** (Dr. Kaparakos K–6; Dr. Kimmel K–6; Dr. Ramirez 7–12)
  - 1 Independent Contracted Psychologist (Gifted); 2 Contract Psychologists Overflow
- **PRSD Student Assistance Program**
  - Human Services Administration Organization (HSAO)
- **Third-Party School-Based Mental Health Services**
  - 3 School-Based Mental Health Therapists through Glade Run Lutheran Services
- **Third Party Options**
  - Child & Adolescent Acute Partial Hospital Programs, Child & Adolescent Intensive Outpatient Programs, Services for Teens at Risk (STAR) Center, Central Intake Western
  - UPMC-Western Psychiatric Hospital/ Western Behavioral Health Services Outpatient Services; Allegheny Health Network Intensive Outpatient Program; Wesley Partial; Southwood Children’s Behavioral Healthcare; Children’s STAR Center



# Efficiency and Transparency with Gifted Education K-6



Gifted caseloads in grades 4-12 are nearing capacity after the October Universal Screener. Adding just 1-3 students in some cases can put us out-of-state compliance. This will be monitored, and an additional position may be needed.

We have full-time positions at Eden Hall Upper Elementary (2), Pine-Richland Middle School (1), and Pine-Richland High School (1). Other positions are split but full-time at the K-3 buildings (2), while others are part-time at PRMS (2) and PRHS (3) buildings.

Teacher/Building	Roster Cap Based on Staffing Level and Max Roster Size	Students Identified
Teacher 1/HES	26	21
Teacher 2/HES	10	0
Teacher 1/RES	33	18
Teacher 1/WEX	42	23
Teacher 1/EHUE	65	63
Teacher 2/EHUE	65	61
Teacher 3/EHUE	32	32



# Efficiency and Transparency with Gifted Education



Teacher/Building	Roster Cap Based on Staffing Level and Max Roster Size	Students Identified
Teacher 1/PRMS	65	59
Teacher 2/PRMS	27`	20
Teacher 3/PRMS	21	21
Teacher 1/PRHS	43	41
Teacher 2/PRHS	32	31
Teacher 3/PRHS	32	29
Teacher 4/PRHS	65	63



# Emerging Recommendations

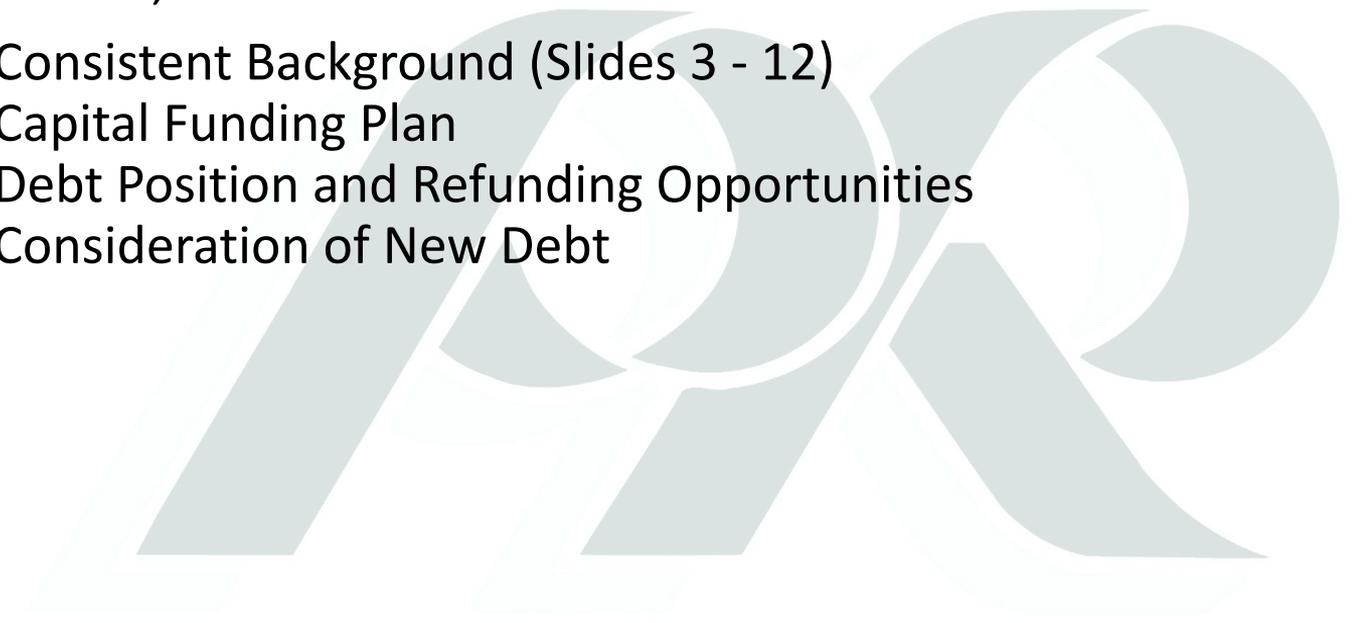
- To address the **\$4.9M projected deficit**, the Superintendent and Director of Finance & Operations recommend - at a minimum - a millage increase of 3.5% (i.e., projected Act 1 Index). That increase will generate approximately \$2.3M in revenue.
- Given the growing CLR-related structural deficit balanced 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 20, 2025

- Consistent Background (Slides 3 - 12)
- Capital Funding Plan
- Debt Position and Refunding Opportunities
- Consideration of New Debt





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# Additional Discussion/Questions





[Click here to change Title](#)

# Reference Slides



PINE-RICHLAND SCHOOL DISTRICT

# Focused on Learning

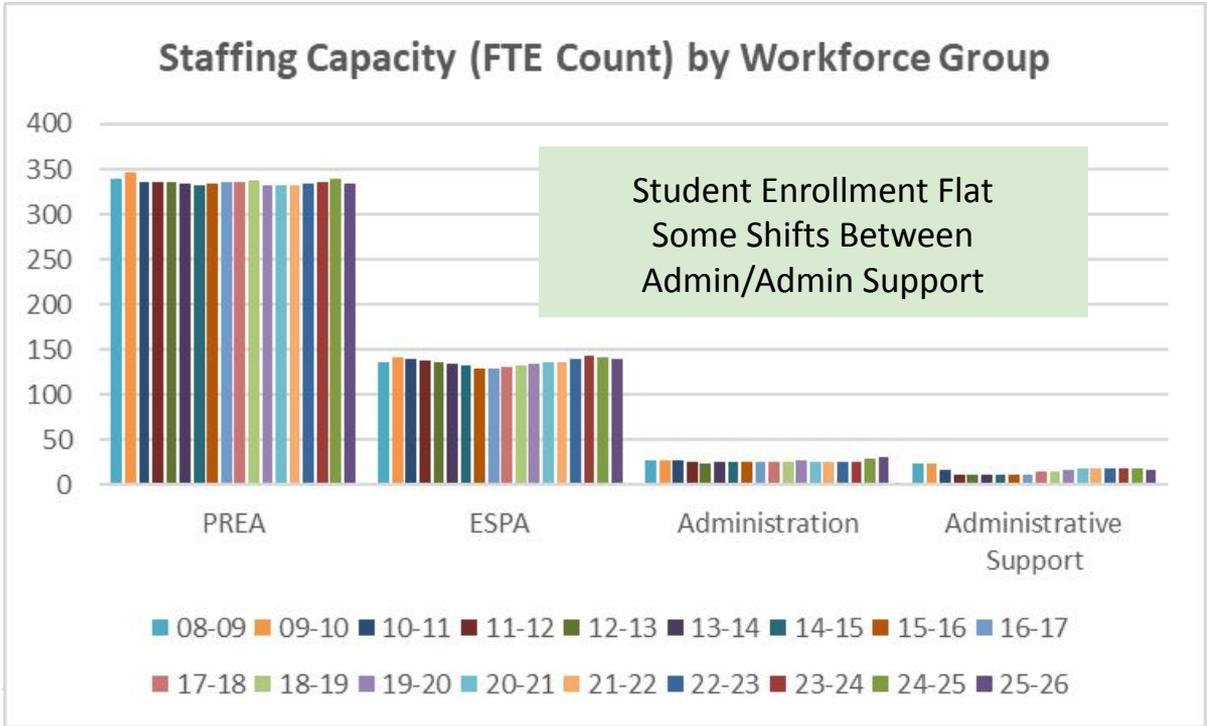


32 "Focused on learning for every student every day."

702 WARRENDALE RD., GIBSONIA, PA 15044



# Staffing Levels and Student Enrollment



*\*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
<b>Totals*</b>	339.5	143	29	18	<b>529.5</b>

*\*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
	<b>Eden Hall</b>	*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

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