Finance
Buildings and Grounds
Joint Governance Meeting

October 20, 2025

Agenda

- Purpose
- Financial Background
- Revenue and Expenditure Summary
- Common Level Ratio Impact
- 2026 - 2027 Projection ($4.9M Structural Deficit)
- **Long-Term Capital Investment vs. Annual Operational Costs**
- **Capital Funding Plan**
- **Debt Portfolio and Bond Refunding Candidates**
- 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

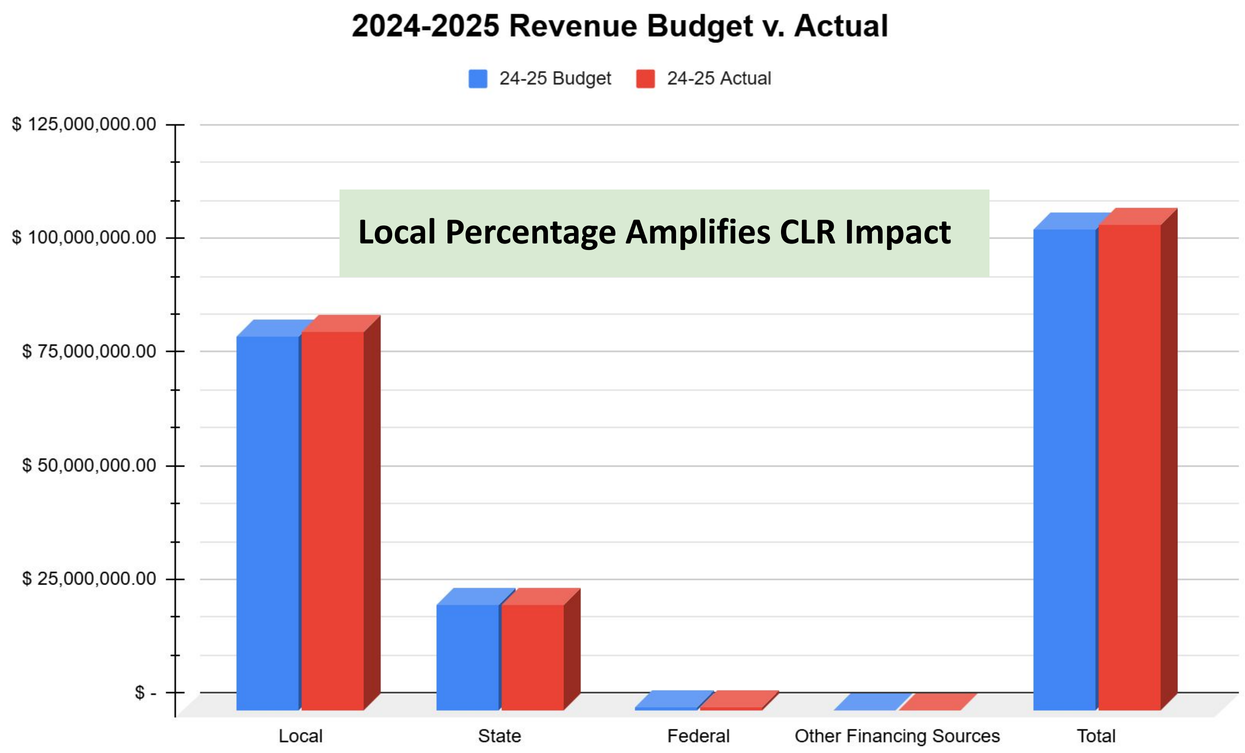
- In support of transparency, there have been numerous public meetings and numerous communications focused on the shift in financial landscape and critical threat to educational excellence at Pine-Richland (5.6.2024; 9.16.2024; 10.7.2024; 12.16.2024; 1.21.2025; 2.10.2025; 3.17.2025; 4.7.2025; 5.12.2025).

- 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

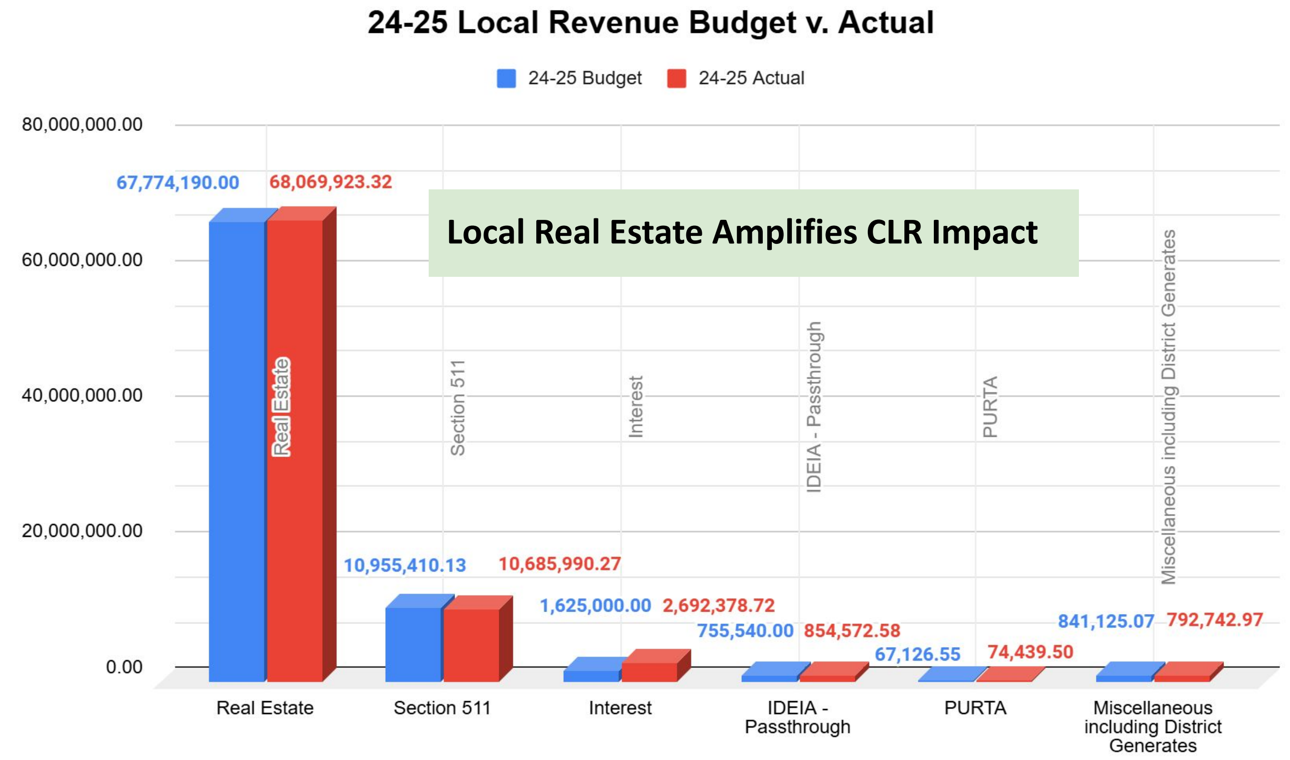
Background

- Strong history of financial management (e.g., **Standard & Poors rating upgrade**; 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)

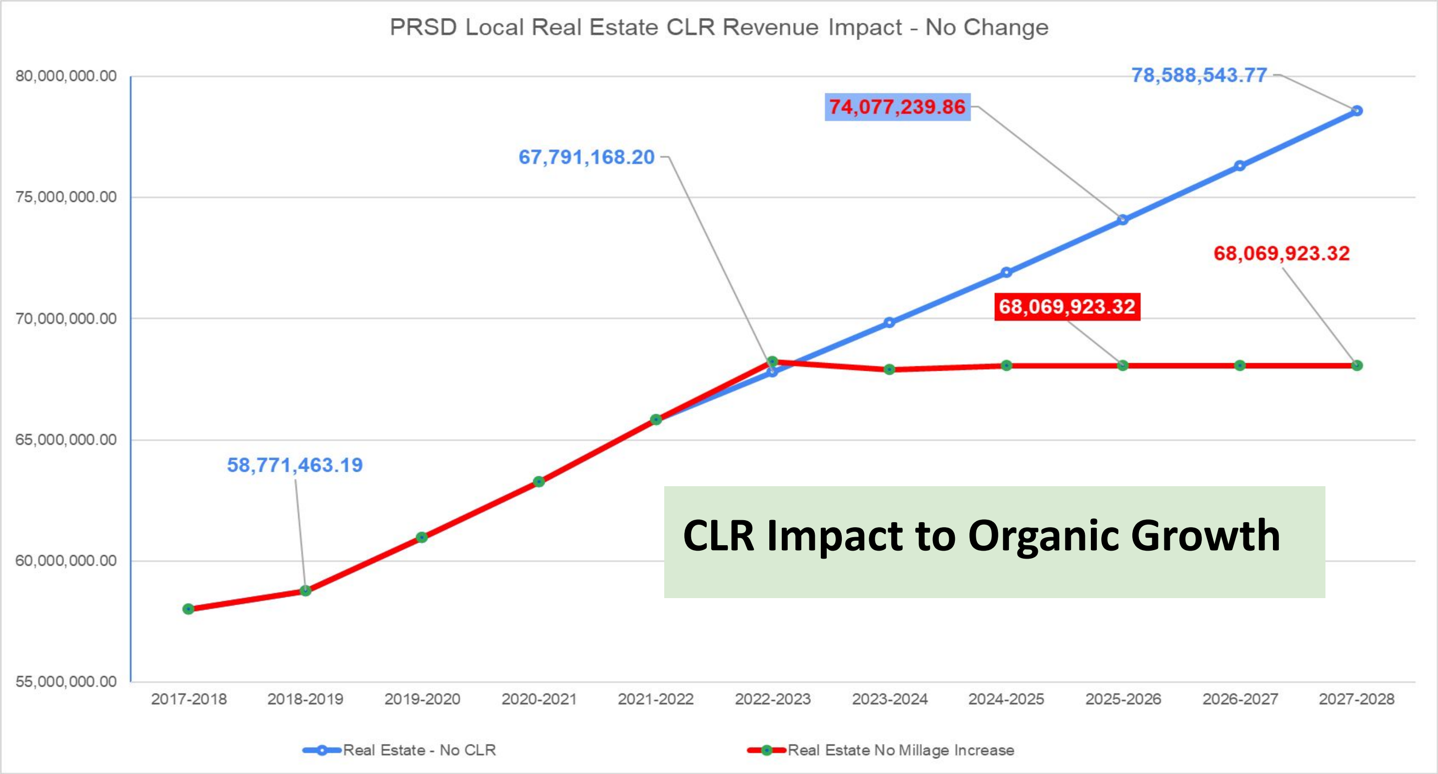
PRSD Revenue Sources (Not Final)



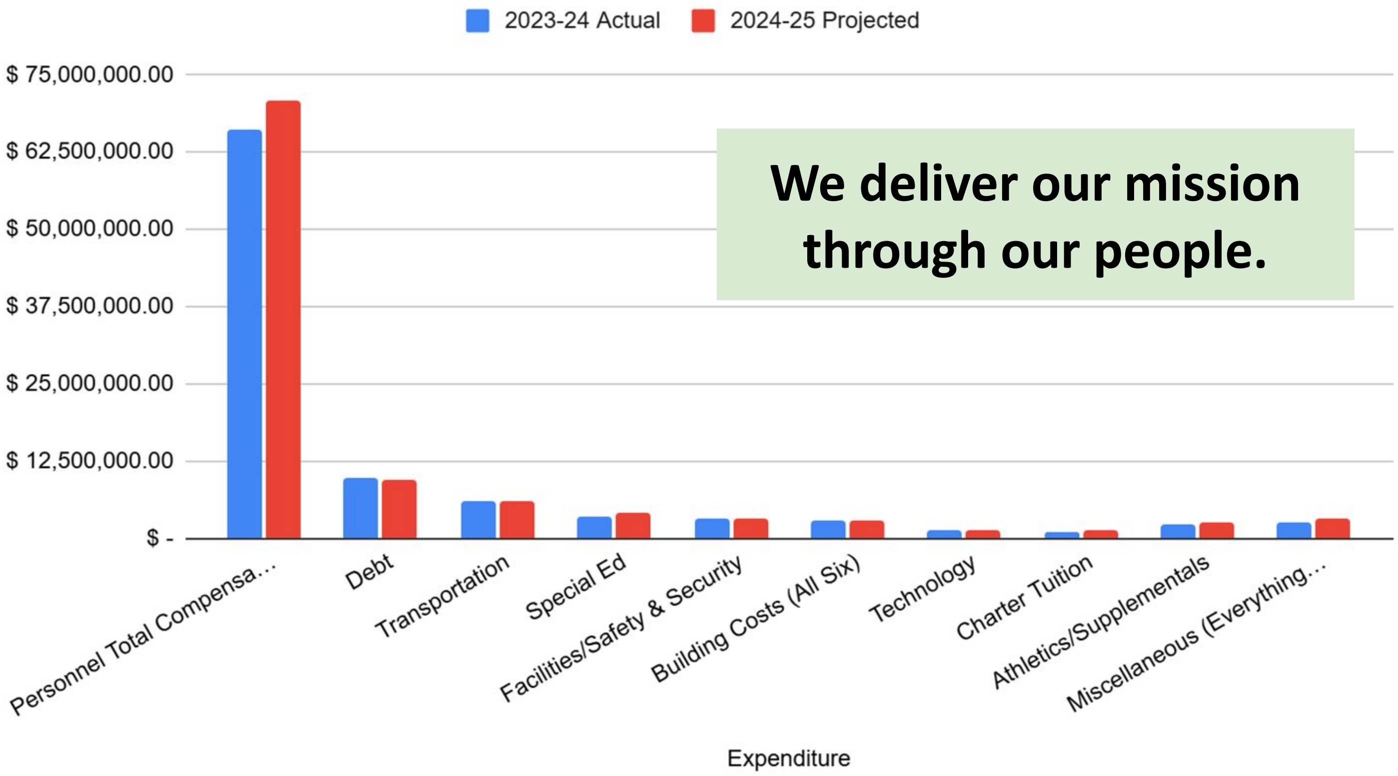
PRSD Local Revenue Breakdown (Not Final)



Common Level Ratio Structural Effect

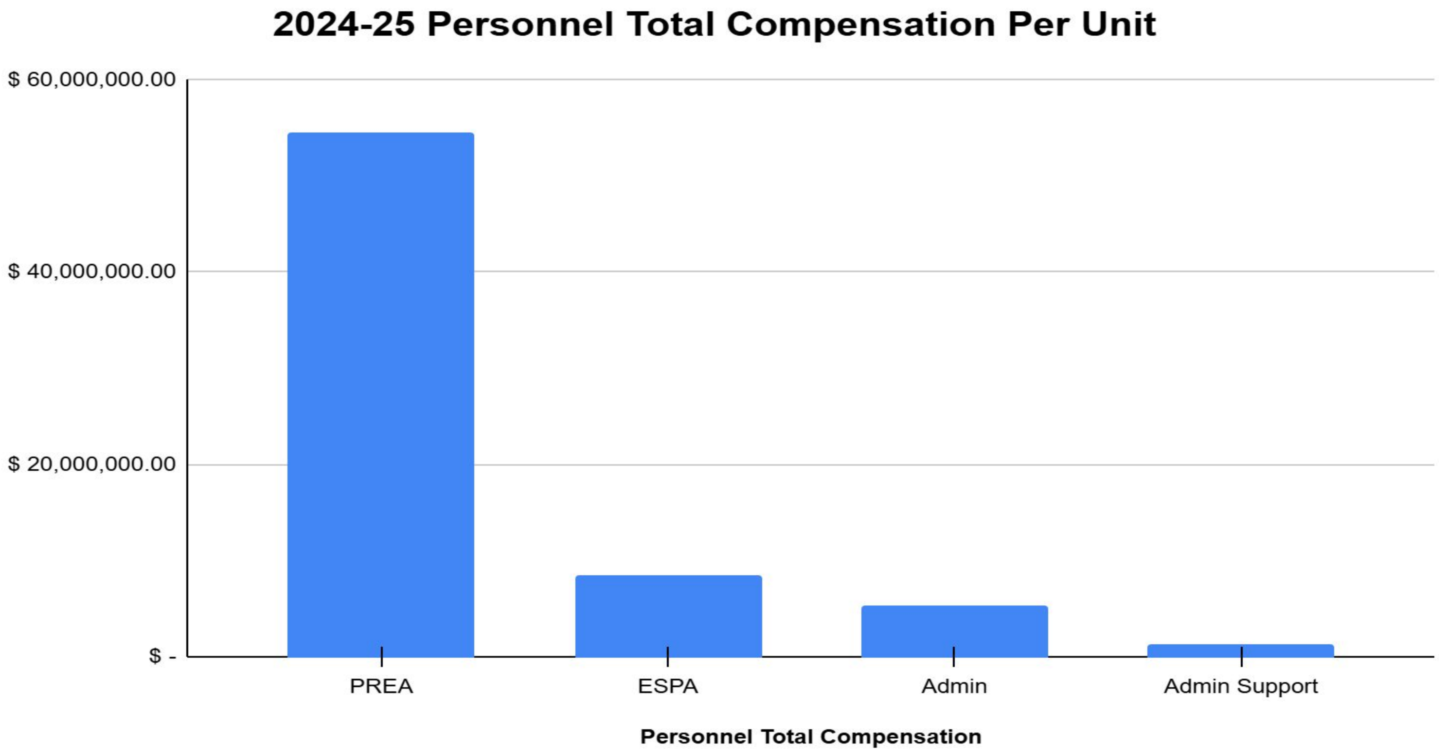


Expenditures



We deliver our mission through our people.

Personnel Total Compensation by Workforce Group



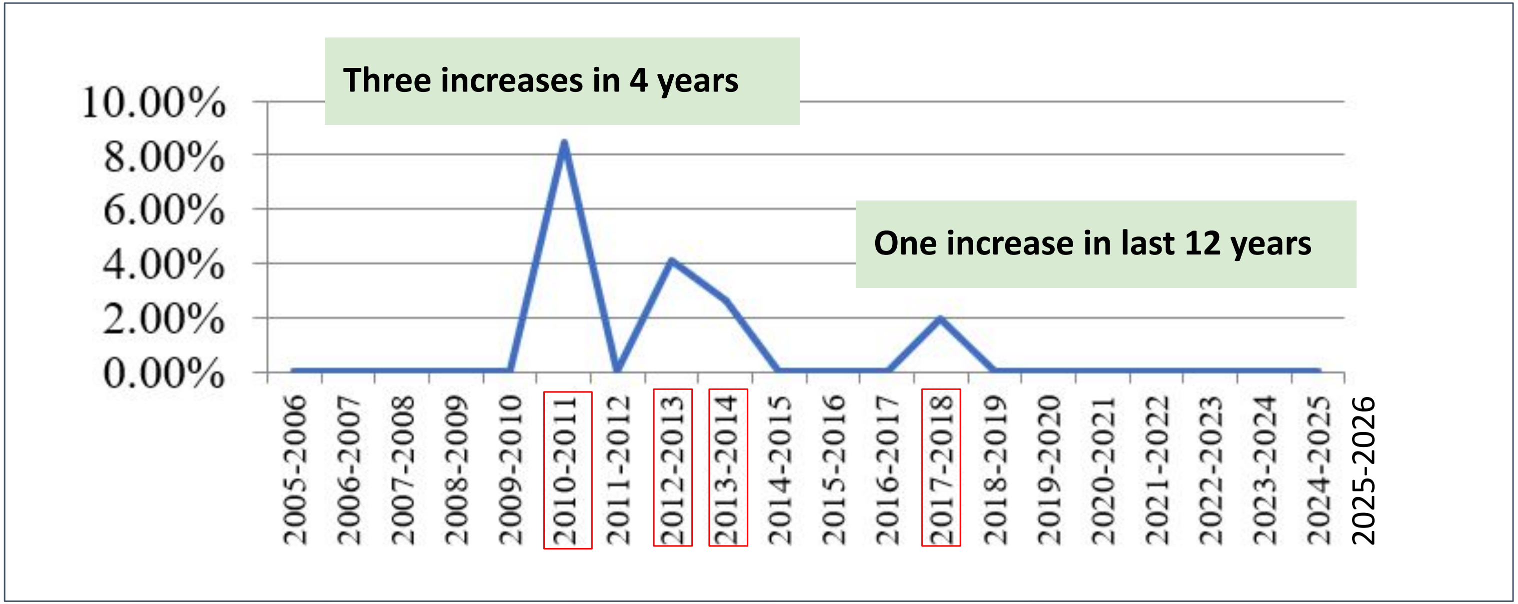
Projected Deficit (Two-Year)

Future-Focused Financial Comparison Chart (10.13.25)				
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)	-$5,804,193	-$5,804,193	-$5,804,193	-$5,804,193
Total Use of Reserves (Combined Fund Balance and Capital Reserve Fund)	-$8,401,998	-$9,382,683	-$10,026,597	-$10,670,512
Total Reserve Balance Projection (Combined Fund Balance and Capital Reserve Fund)	22,650,836	21,670,151	21,026,237	20,382,322
2027 - 2028				
Future Millage Adjustment (Held at 0% in Future to Illustrate Impact of Current Decision)	0%	0%	0%	0%
Projected Starting Operating Deficit (9% Healthcare Increase and Stable FTEs)	$4,329,835	$7,628,287	$8,272,201	$8,916,116
Additional Millage Revenue	$0	$0	$0	$0
Use/Addition of Reserves (Fund Balance Use for Operations)	-$4,329,835	-$7,628,287	-$8,272,201	-$8,916,116
Use of Reserves (Capital Funding Plan Projects)	-$7,388,040	-$7,388,040	-$7,388,040	-$7,388,040
Total Use of Reserves (Combined Fund Balance and Capital Reserve Fund)	-$11,717,875	-$15,016,327	-$15,660,241	-$16,304,156
Total Reserve Balance Projection (Combined Fund Balance and Capital Reserve Fund)	10,932,961	6,653,824	5,365,995	4,078,166

Shifted capital expenditures for 2026 - 2027 to following two years.

Total capital expenses through 2030 - 2031 projected at $25,214,000

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

Educational Excellence

Community Value

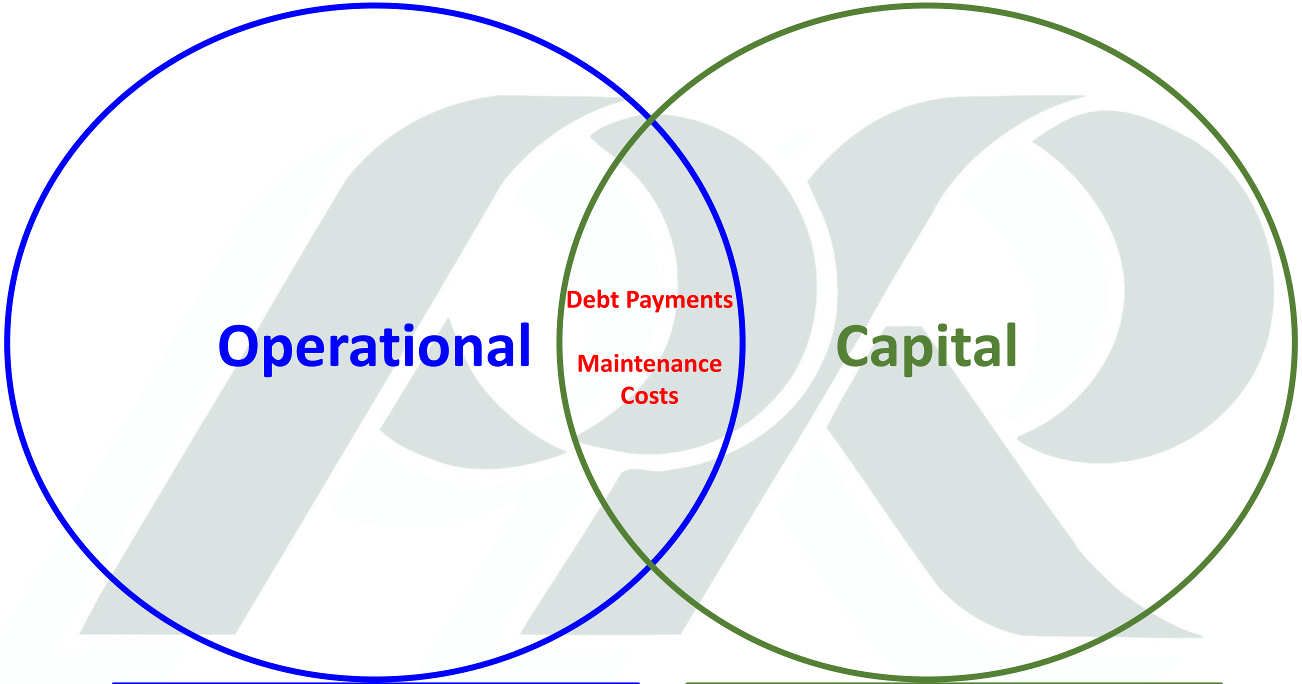
Operational v. Capital (Simple View)

Funding Sources

Local Revenue (Real Estate and Earned Income)

State Revenue

Federal Revenue



Funding Sources

Fund Balance

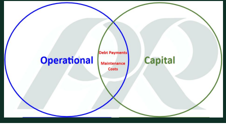
Capital Reserve Fund

New Debt/Bond

Annual, Recurring Expenses

One-time, Long-Lived Assets

Overlap Relevance

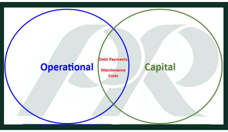


- After personnel costs discussed at the last two meetings (salary, healthcare, and pension), our **annual debt payment is the next largest expenditure category.**

- PRSD has managed debt in an expert manner as evidenced by a Standard & Poor's rating upgrade, elimination of variable debt, timely refundings to capitalize on low interest rates, and the reduction of debt as a percentage of budget (i.e., from 14.5% in 2013 to approximately 8% today).

- Given the type and scope of projects, our strong reserve position (general fund and capital reserve fund) is ideal for the "pay as you go" approach to using one-time monies for long-lived assets.

Overlap Relevance



- There is an appropriate time to consider adding new debt. Similar to a mortgage, that decision brings both principal and interest payments which increase the total cost of projects for the community.

- New, additional debt will increase the operational costs by adding to the overall debt burden of the district (i.e., exacerbates structural deficit).

- Delaying necessary projects in the short-term both increases the cost of those eventual projects AND increases maintenance costs in the operational budget (i.e., exacerbates structural deficit). Completing HVAC and roof projects will help control utility costs in the operational budget.

Capital Funding Plan (10.20.25)

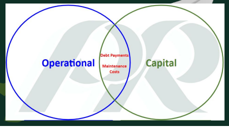
	Major projects by year					
	Main Gym/Green Gym	Wexford Elem. HVAC - Split	Hance Elem HVAC Split	Richland Elem Roof Split	Hance Elem Roof	MS Roof Split
	MS HVAC	Richland Elem. HVAC - Split	Wexford Elem. Roof Spilt	Wexford Elem. Roof Spilt	Richland Elem Roof Split	Stadium Roof
	Stadium track/fencing	Planetarium Equipment	MS Locker Replacement	MS Kitchen/Café Impr.	Eden Hall HVAC Equip.	Hance Elem Roof
		Stadium Scoreboard	Eden Hall Auto Temp	Hance Elem HVAC Split	Pool Phase 1	
			Wexford Elem. HVAC - Split	MS Flooring	Hance Elem HVAC Split	
			Richland Elem. HVAC - Spli	Wexford Elem. HVAC - Final Paymen	Eden Hall HVAC Equip.	
			MS Flooring	Richland Elem. - Final Payment		
				No Longer in year	Moved from prior	
	2023-2024	**2024-2025**	**2025-2026**	**2026-2027**	**2027-2028**	**2028-2029**
Technology - District Wide	$ 383,155.00	$ 218,000.00	$ 352,000.00	$ 226,000.00	$ 249,000.00	$ 354,000.00
Building Systems	$ 192,100.00	$ 940,550.00	$ 913,250.00	$ 1,560,500.00	$ 1,952,300.00	$ 820,000.00
HVAC	**$ 4,999,844.00**	**$ 6,033,999.00**	**$ 3,102,082.00**	**$ 1,124,693.00**	**$ 2,975,740.00**	**$ 159,200.00**
Roofing	**$ -**	**$ -**	**$ 1,625,000.00**	**$ 2,482,000.00**	**$ 1,000,000.00**	**$ 4,500,000.00**
Facilities Department	$ 283,364.00	$ 50,000.00	$ 495,000.00	$ 335,000.00	$ 575,000.00	$ 140,000.00
Athletics - District Wide	$ 2,445,660.00	$ 1,146,650.00	$ 434,500.00	$ 76,000.00	$ 636,000.00	$ 251,000.00
	$ 8,304,123.00	$ 8,389,199.00	$ 6,921,832.00	$ 5,804,193.00	$ 7,388,040.00	$ 6,224,200.00

Shifted approximately $2.9M from 2026 - 2027

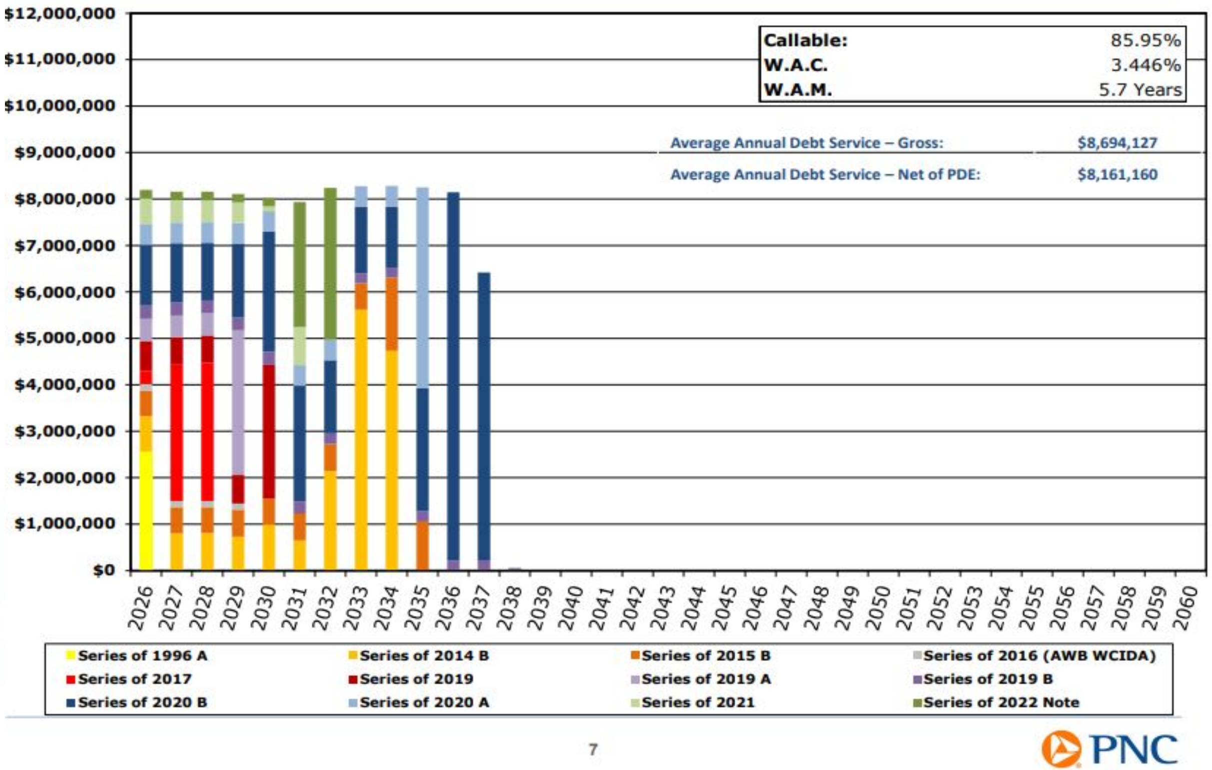
Total Reserve Position (File Drawer Analogy)

Total Reserves	$39.2M	Combines General Fund Balance and Capital Reserve Fund
Top Drawer General Fund Balance	$29.86M	Categories are like "files" hanging in this drawer for different purposes: Unassigned (5% - 8%); Assigned (various purposes that we control that are clerical only and can shift between years); and Committed (only changed by board action). Savings can shift between "files," but the money stays in the drawer until used. This is one-time money that has accrued and is best used for one-time expenses. Interest is revenue for the general fund.
Bottom Drawer Capital Reserve Fund 32	$9.95M	Money shifted to this fund MUST be used for capital projects consistent with our ten-year plan. There is flexibility in timing to allow spending across budget years. This money can earn interest, but interest earnings remain in this "drawer."

PNC Capital Markets (Debt Portfolio)



District Debt Portfolio: Aggregate Annual Debt Service – Net of PDE Share



PNC Capital Markets (Candidates)

Current Refunding Summary: Eligible Candidates Calendar 2025 and 2026

Refunding Candidate Monitor - Series-by-Series Summary

	Issue	Outstanding Par Amount	Final Maturity	Call Date	90-Day Period	Remaining Avg Rate	Par Amount Refunded	/ %	Estimated New Yield	NPV Savings in $	NPV Savings as %	Est. Value of 1 b.p. (0.01%)	Estimated b.p. (0.01%) to 3.00%
1	Series of 2014 B	$14,760,000	1-Nov-33	1-Nov-24	Current	3.344%	$14,760,000	100%	2.908%	$250,882	1.70%	7,997.05	(30)
2	Series of 2015 B	$5,930,000	15-Jul-34	15-Jul-25	Current	3.548%	$5,930,000	100%	3.381%	$28	0.00%	2,774.81	(70)
3	Series of 2017	$6,605,000	1-Sep-27	1-Sep-22	Current	2.600%	$6,605,000	100%	2.616%	($91,350)	-1.38%	695.53	(420)
4	Series of 2019 A	$4,200,000	1-Sep-28	1-Mar-25	Current	2.199%	$4,200,000	100%	2.606%	($117,912)	-2.81%	900.17	(280)
5	Series of 2019 B	$2,620,000	1-Mar-38	1-Mar-25	Current	2.362%	$2,620,000	100%	3.014%	($213,008)	-8.13%	1,334.95	(220)
6	Series of 2020 A	$7,375,000	15-Jul-34	15-Jul-25	Current	2.125%	$7,375,000	100%	3.618%	($634,385)	-8.60%	4,157.51	(210)
7	(Indirect) WCIDA Series of 2016	$453,215	15-Oct-28	15-Oct-24	Current	2.127%	$453,215	100%	2.612%	($12,328)	-2.72%	69.32	(380)
	Totals	$41,943,215					$41,943,215	100%		($818,072)	-1.95%	17,929.33	(120)

HYPOTHETICAL 3.00% SAVINGS THRESHOLD - SHOULD PREVAILING MARKETS ACCOMMODATE INTEREST RATE REDUCTIONS DETAILED ABOVE

	Issue	Outstanding Par Amount	Final Maturity	Term Remaining	Par Amount Refunded	/ %	NPV Savings in $	NPV Savings as %	Annualized Savings
1	Series of 2014 B	$14,760,000	1-Nov-33	8 Years	$14,760,000	100%	$442,800	3.00%	$55,886
2	Series of 2015 B	$5,930,000	15-Jul-34	9 Years	$5,930,000	100%	$177,900	3.00%	$20,627
3	Series of 2017	$6,605,000	1-Sep-27	2 Years	$6,605,000	100%	$198,150	3.00%	$113,184
4	Series of 2019 A	$4,200,000	1-Sep-28	3 Years	$4,200,000	100%	$126,000	3.00%	$45,761
5	Series of 2019 B	$2,620,000	1-Mar-38	12 Years	$2,620,000	100%	$78,600	3.00%	$6,414
6	Series of 2020 A	$7,375,000	15-Jul-34	9 Years	$7,375,000	100%	$221,250	3.00%	$25,653
7	(Indirect) WCIDA Series of 2016	$453,215	15-Oct-28	3 Years	$453,215	100%	$13,596	3.00%	$4,731
	Totals	$41,943,215			$41,943,215	100%	$1,258,296	3.00%	$272,256

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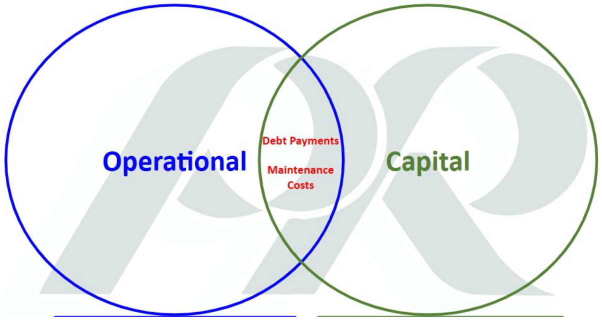
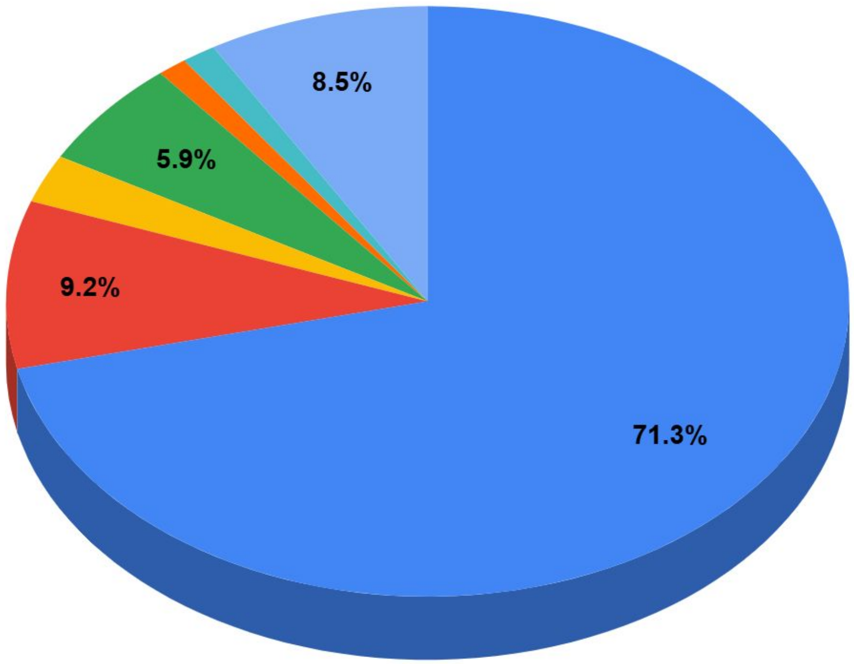
PNC Capital Markets (New Debt)

- New Debt Discussion
  - Consider Current Total Reserve Position
  - Consider the Types of Projected Projects and Amounts
  - Consider the Cost-Benefit of New Debt (i.e., total cost over time)
    - Long-Term Impact of New Debt (Total $)
    - Short-Term Impact of New Debt (Operational Expense)

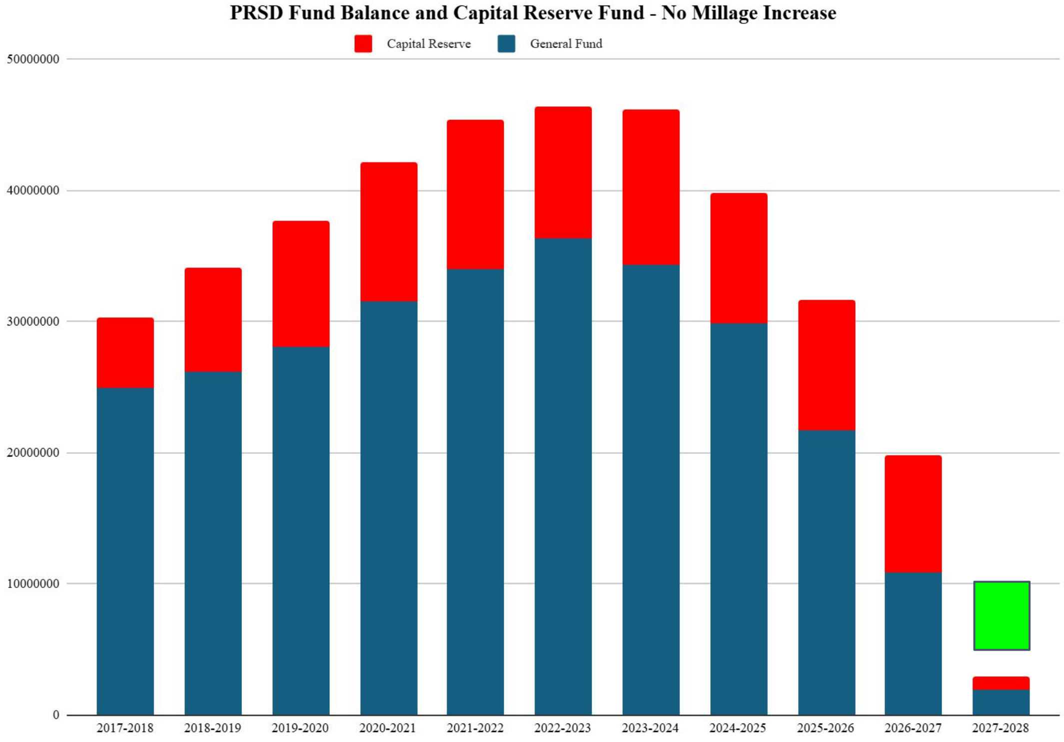
2024 - 2025 Projected Annual Expenses

- Personnel Total Compensation - Sept 15th Special Ed/Gifted - October 6th
- Debt - October 20th meeting
- Facilities & Utilities - November 10th
- Transportation - November 10th
- Technology - November 10th
- Cyber/Charter Tuition - November 10th
- Remaining



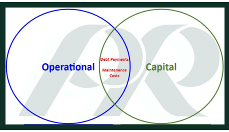


Total Reserve Projection (No Millage)



Fund Balance is a lagging measure. Per Policy 620, "*The school district will strive to maintain an unassigned general fund balance of not less than five percent (5%) and not more than eight percent (8%) of the budgeted expenditures for that fiscal year. The total fund balance, consisting of several portions including committed, assigned, and unassigned, may exceed eight percent (8%). If the unassigned portion of the fund balance falls below the threshold of five percent (5%), the Board will pursue variations of increasing revenues and decreasing expenditures, or a combination of both until five percent (5%) is attained. If the unassigned portion of the fund balance exceeds eight percent (8%) of budgeted expenditures, the Board may utilize a portion of the fund balance by appropriating excess funds for non recurring expenditures only.*"

Emerging Administrative Recommendations



- Follow a budgetary process and timeline to request special education exceptions from PDE that may allow the district to increase the millage rate higher than the 3.5% Act 1 Index.

- To address the **$4.9M projected deficit**, the Superintendent and Director of Finance & Operations recommend - at a minimum - a millage increase of 3.5%.

- Beyond the evaluation of individual positions that may become open due to resignation or retirement, we believe staffing levels are appropriate at the current time. Attrition will be considered for each and every position (i.e., no furlough for 2026 - 2027 based on a commitment to an index increase).

Next Meeting Preview

November 10, 2025

- Consistent Background (Slides 3 - 12)
- Transportation
- Technology
- Tuition/Cyber/Charter
- Utility Costs (Electric, etc.)

We will also briefly review purchasing processes, such as joint purchasing agreements, consortium pricing, and quote/bid thresholds.

Emerging Recommendations

- 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.

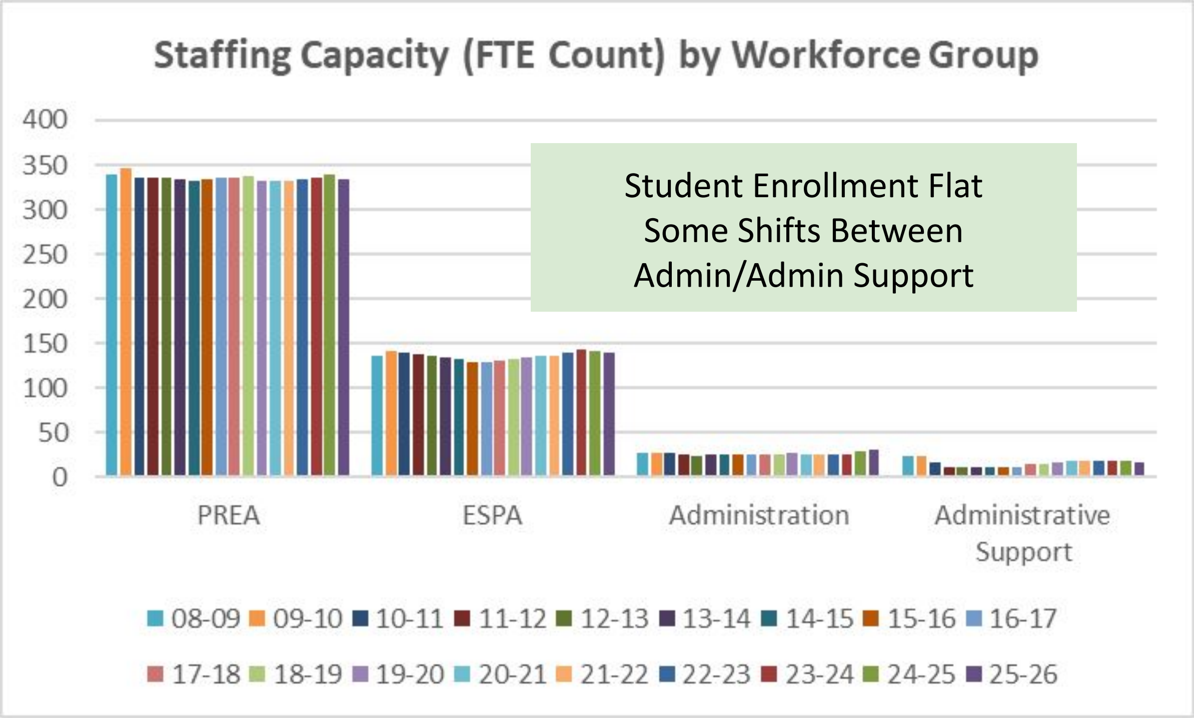
Additional Discussion/Questions

Reference Slides

September 15, 2025
October 6, 2025

Focused on Learning

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
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
Fourth Grade	14 @ 26*
Fifth Grade	15 @ 25.5*
Sixth Grade	13 @ 27*

*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.

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
[redacted]					
Photoshop	S	28	4	89	23.0
Web Page Design	S	26	2	43	22.0
[redacted]					
Career & Professional Developme	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 Managem	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
[redacted]					
Hn Computer Programming	YR	24	2	34	17.0
[redacted]					
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 <u>through Attrition</u> (where possible); Reduced Supplementals**; Reduced Supplies (Buildings, Athletics, Textbooks/Resources, and Technology); Bond Refunding; **Reduce Budgetary Reserve**; and Legislative Advocacy for Cyber-Charter Costs.

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

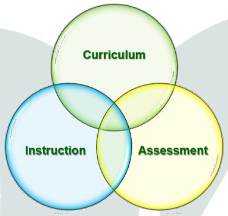
Chapter 14 (IEP) - Public schools must provide free and appropriate public education in the least restrictive environment consistent with IDEA. Key requirements include providing an multidisciplinary evaluation, individualized education plan, and a continuum of placement options (IEP).

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

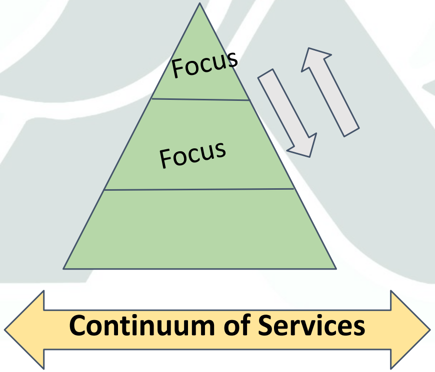
Chapter 16 (GIEP) - Public schools are required to provide specially designed instruction for students identified as gifted including appropriate educational opportunities .

Learning System

Model for Teaching & Learning



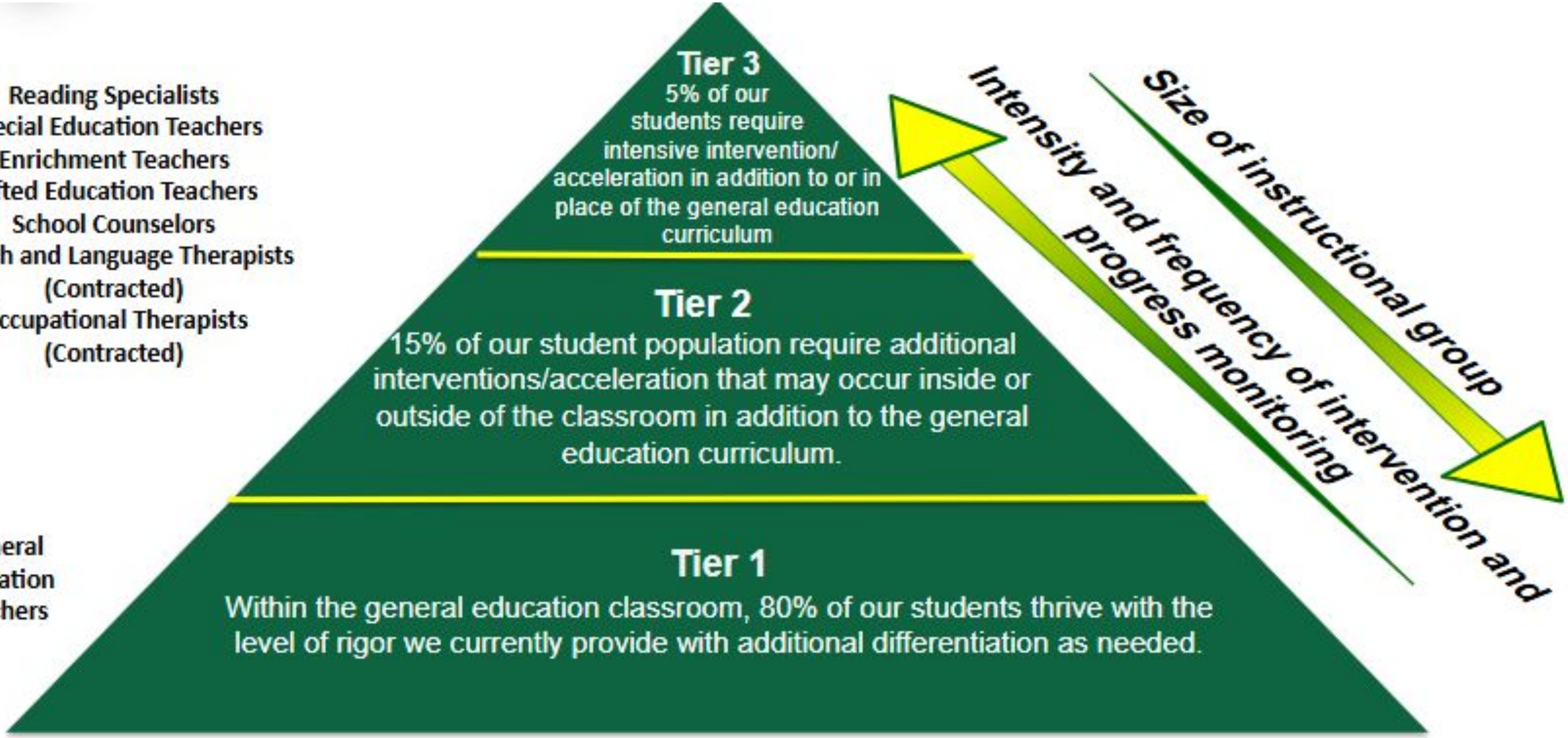
Multi-Tiered System of Support



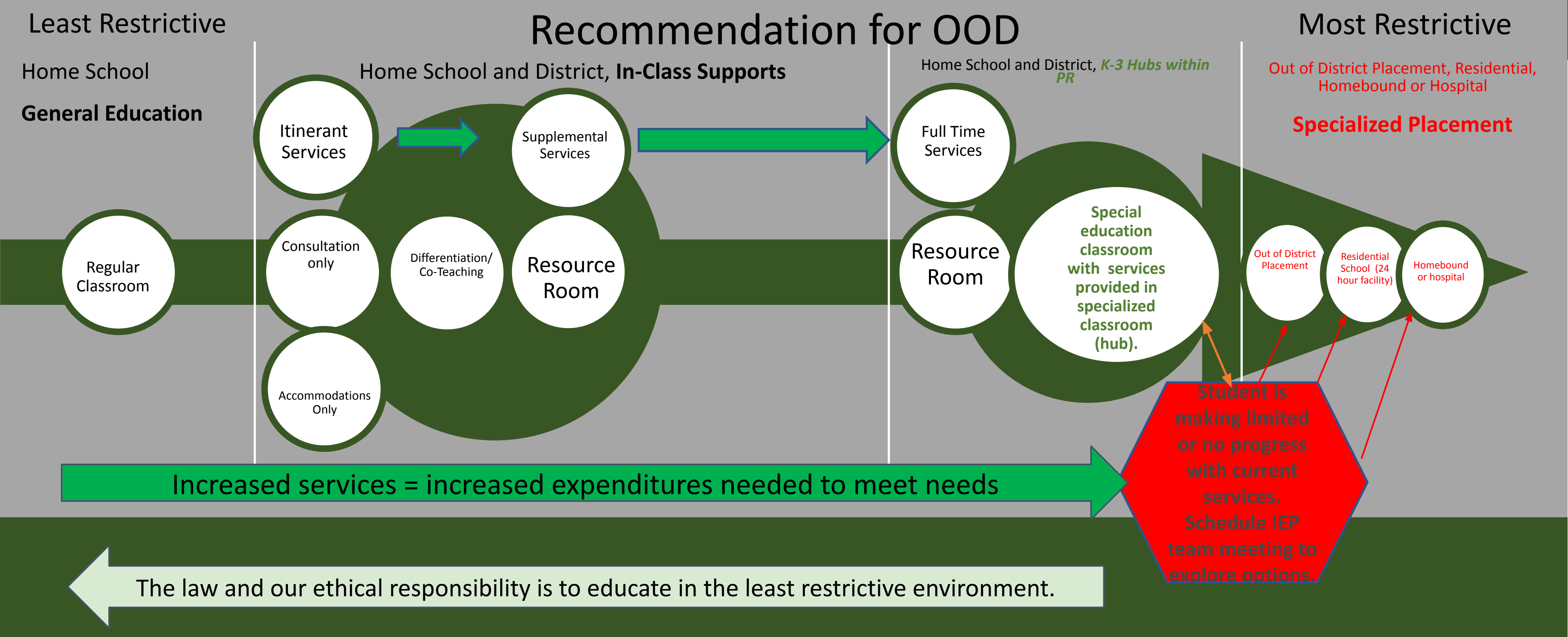
MTSS Delivery

Reading Specialists
Special Education Teachers
Enrichment Teachers
Gifted Education Teachers
School Counselors
Speech and Language Therapists (Contracted)
Occupational Therapists (Contracted)

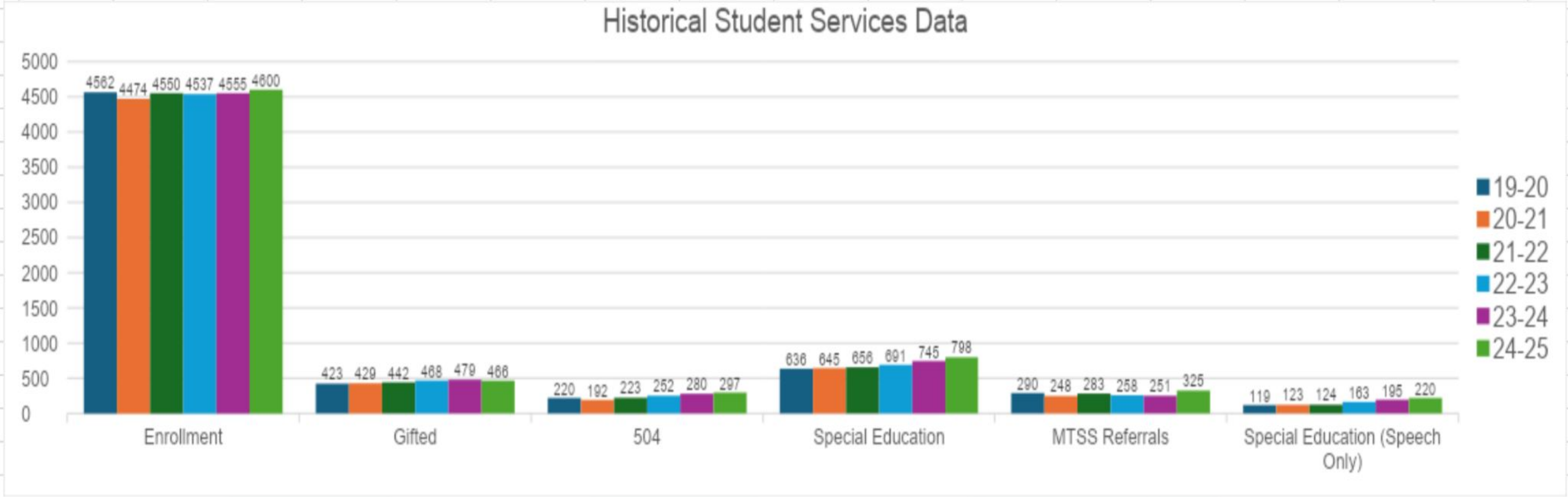
General Education Teachers



Continuum of Services Recommendation for OOD



Historical Students 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)

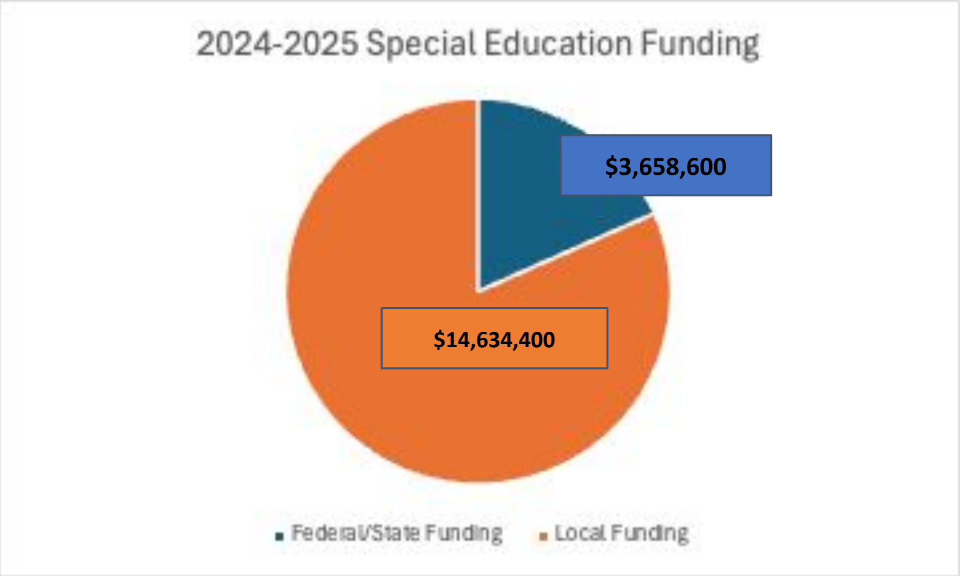
2023-2024 PSSA/Keystone Testing Highlights

- 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.



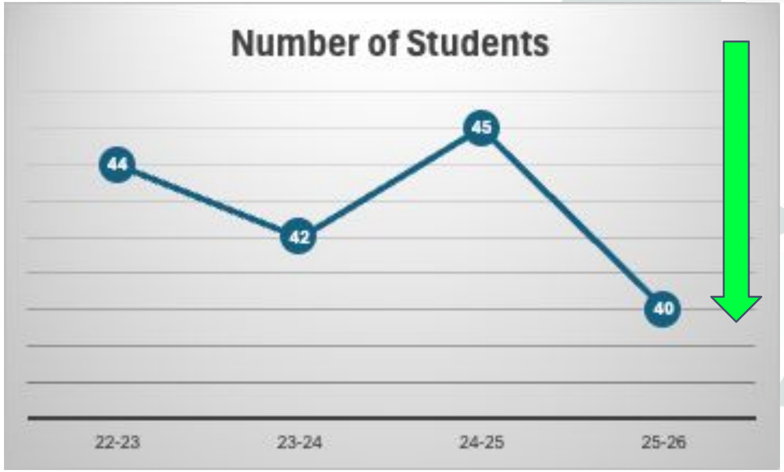
Gifted and Special Education Total Costs

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

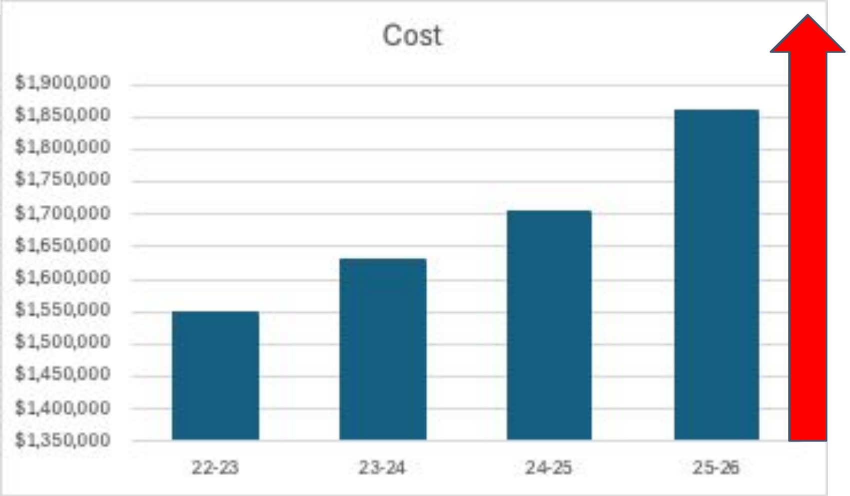
In 2024-2025, the **district budgeted $17.7 million in special education expenditures** that include personnel (special and gifted education), services, tuition, and transportation. This total <u>does not</u> include general education expenditures such as personnel, services and supplies that support 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