



MANAGEMENT & OPERATIONAL REVIEW

FRANKLIN PIERCE SCHOOL DISTRICT Review

(Financial Position, Administrative Expense, Resource Allocation, Organizational Structure/Staffing)

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FRANKLIN PIERCE SCHOOL DISTRICT

MANAGEMENT REVIEW

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SPECIAL THANKS: To Franklin Pierce staff for scheduling interviews, providing needed documents, and opening their office space for the day. Additionally, the candor, honesty and thoughtfulness of the staff that were interviewed was impressive. The reviewer(s) in this case were impressed by the desire to of the district to make needed improvements.



I. INTRODUCTION

ABOUT THE MANAGEMENT AND OPERATIONAL REVIEW PROCESS

The Washington Association of School Administrators (the Association) was contacted by the Franklin Pierce School District regarding carrying out an evaluative study of the district's financial position, administrative staffing levels (with a focus on the central office), resource/allocation models and the effectiveness and efficiency of the service delivery (organizational structure/staff of the district. This study was undertaken to provide an independent review of the district's finances and operations to make recommendations that would provide efficiencies and benchmarks for District improvement.

There will be readers of this report for whom the approach used in this kind of study may be unfamiliar—the following initial section (The Four Phases of a Management Review) is included to introduce the design of a review. A Management Review is intended to provide an objective look at the current operational effectiveness of a district in particular focus areas and to produce a report that the district can utilize in planning for the future. The Association has developed the approach over a 20-year period and carried out approximately 200 + studies in Washington and other states.

A review may be designed to address all major programs in a district or be focused upon a narrower program area. In this case, the Franklin Pierce School District was interested in a review covering, financial position, administrative staffing levels, workload (is the labor in the right place) and ensuring that the organizational structure facilitates effective and efficient delivery of service.

II. THE FOUR PHASES OF A MANAGEMENT REVIEW

PREPARATION

The initial portion of the review is that of planning. A plan is developed in concert with the school district that includes the specific goals and objectives sought. A review team is cooperatively selected and orientation for the team members provided. A meeting is held with key school district personnel to provide accurate input for the team and an introduction to what the review will involve for district employees.

ANALYSIS

The analysis phase involves the on-site activity by the review team. Information is collected in the form of relevant school district policies, reports, documents, etc. In addition, interviews are conducted with administrators, staff members, board members, and other district employees as appropriate. Where possible, there are observations of actual activities within the school system.

EVALUATION

An evaluation of the documentation, interviews, observations, and other information takes place next. This involves the members of the team in collective discussion and independent writing. The review is captured in a report that provides a comprehensive description of district functions with specific findings and recommendations.

REPORTING

The final report is presented personally to the superintendent and board of directors, if desired, and the recommendations for improvement are explained. The report, in its entirety, provides a springboard for planning and positive direction for the school system. Each report is prepared in such a way that the positive strengths of the school district are acknowledged.

III. EXECUTIVE SUMMARY

The summary below is intended to provide a very brief indication of the major points covered in the main report. People are urged to read the report in its entirety to gain a perspective on the work done in the management review process.

This review was requested to have an outside professional assess the school district's operations/finances. There were specific issues that the district identified as areas to be covered and questions to be answered in this review.

AREAS OF FOCUS & SUMMARY OF RECOMMENDATIONS:

REVIEW OF DISTRICT BUDGET/CURRENT FINANCIAL POSITION:

Recommendations under this area of focus for the Management Review include the following:

Recommendation 1: Examine the trend of fund balance or reserves and determine if the district is “deficit spending.” The district has had a consistently declining total fund balance over the last several years. The overall percentage of fund balance is below industry standard for school districts of approximately the same size in Washington State. The average fund balance for all Washington school districts was 10.5% of expenditures in 2023-24 (the most recently completed fiscal year available for statewide comparison). This precipitous decline demonstrates that Franklin Pierce has been “deficit” spending since 2017-18 and must reduce expenditures and run “surplus” budgets to rebuild reserves to provide the needed liquidity to service district obligations (pay the bills).

Districts across the State of Washington are experiencing declining enrollment and battling inflationary pressures and the prudent management of reserves is essential for financial stability. Additionally, the District is in a position that may lead to binding conditions, when actual or

budgeted fund balance are in a negative position at fiscal year-end. The reviewer recommends budget restraints and reductions in the current fiscal year (2025-26) and significant budgetary reductions for 2026-27, the reductions needed to restore fund balance should range between \$7 and \$10 million respectively. The aforementioned amounts are exclusive of any reductions from state or federal funding that may occur in the future.

Recommendation 2: The District via Policy No. 6022 sets a minimum total fund balance as follows in italics:

It is the Board of Directors intent to maintain a reasonable ending fund balance. This will provide greater financial flexibility in times of austerity, reduced likelihood of short-term cash-flow crises, and assist in acquiring a higher bond rating, thereby decreasing borrowing costs. Maintaining an appropriate ending fund balance shall be the fiscal responsibility of the superintendent and Board of Directors.

Franklin Pierce Schools will maintain a General Fund ending balance of no less than five percent (5%) of the previous year's expenditures. In the event that the ending fund balance is estimated to be less than five percent (5%), the superintendent will notify the Board of Directors.

The reviewer notes that the estimated ending total fund balance of \$500,000 or 0.35% of expenditures is not in compliance with current board policy from an amount or percent perspective. The reviewer recommends at a minimum adherence to policy 6022 with a fund balance of 5% which when applied to the 2025-26 operating budget, would be just under \$7.6M. Ideally, over a multi-year period the board would revise the minimum fund balance policy to between 7.5 and 10.0% respectively.

ADMINISTRATIVE EXPENSES & WORKLOAD DISTRIBUTION

Recommendations under this area of focus include the following:

Recommendation 1: Review “Admin Cost Comparisons” and trends of administrative expenses by Washington State “activity codes.” The Pierce County average for 2023-24 for admin overhead was 12.99%, the Statewide average for the same time was 12.31%. In 2023-24 Franklin Pierce is both above the State and the County average at 13.22%. Franklin Pierce is 7th out of 14 Districts (sorted in descending order of administrative percentage, excluding Carbonado due to size).

Public Relations, Instructional Supervision, Principal and Transportation administrative activities are above the County averages. Board of Directors, Superintendent, Business, Human Resources, are below the Pierce County averages during the same period. The Franklin Pierce combined Business Office and Human Resource spending for 2023-24 was 1.36%, while the County average was 2.22%. The 1.36% total for HR and Business places Franklin Pierce the lowest in Pierce County, when combining those two cost centers.

The Principal Activity at 7.13% of total expenditures is 1.15% greater than the Pierce County average, this equates to an estimated \$1.65M that Franklin Pierce is spending in the Principal cost center above its Pierce County Districts. To summarize this portion of the analysis, Franklin Pierce can reduce in Public Relations, Equity and Wellness, Instructional Supervision and Principal spending to the Pierce County averages and save approximately \$2M annually.

Recommendation 2: The reviewer has ascertained that Franklin Pierce's overhead expenditures are above industry standard in some key activities. Overall, the analysis of Pierce County and similarly-sized districts across the state point to elevated administrative spending, particularly within the Principal activity. The reviewer asserts that a reduction should be made in administrative staffing levels, specifically focusing on the Principal activity along with Instructional Supervision and Public Relations. Reductions in these areas will ease a portion of the current financial distress and can result in savings of millions of dollars.

Recommendation 3: Franklin Pierce's percentage of operating budget dedicated to salary and benefits is greater than industry standard in both the Pierce County and comparably sized district analysis. Franklin Pierce is ranked #1 and #2 in labor spending as a percentage of total expenditures. The reviewer asserts that labor expenses must be reduced based on continual deficit spending (current financial position) as well as the percentage of budget being expended on labor being greater than industry standard.

RESOURCE ALLOCATION:

Recommendation under this area of focus include the following:

Recommendation 1: The reviewer has determined that the district has some formal resource allocation models. There are tools used across the district to track and allocate resources. The reviewer believes that central administration (Superintendent, Cabinet, Business Office, Human Resources, etc.) do not yet utilize common tools based on known allocation figures for resource allocation/tracking. The reviewer recommends the following tools be utilized, or something similar. Additionally, a cabinet level administrator must be ultimately responsible for the use, implementation and updating of the allocation models:

- **Aggregate/Grade Level Enrollment Model**
- **Enrollment & Staffing by building and by grade level**
- **Staffing Sheet/Position Control**

Recommendation 2: Annually, during the budget creation process examine the student building administrative staff ratios, to ensure staffing is allocated based on enrollment. The reviewer performed this analysis using October 2025 enrollment data per the monthly P223 counts. To provide additional context to the recommendation the reviewer also examined (using S-275 Staffing data) the building admin/principal ratio in the comparable districts (including Franklin Pierce) that were utilized for financial comparisons. The data for elementary principal staffing

clearly demonstrates that Franklin Pierce principal staffing is running at a much lower ratio than the average, in fact 145.96 less students vs. the average ratio of 1 Principal per 345.27 students. If Franklin Pierce staffed at the average of the comparison districts (342.27 student per building admin), the elementary principal staffing would be $3,189/345.27 = 9.23$ FTE. The current elementary principal staffing for Franklin Pierce sits at 16.0 FTE.

The reviewer also conducted the same analysis for secondary building admin staffing as well. The analysis shows Franklin Pierce with the second lowest building admin ratios with one building administrator per 256.50 student FTE. If Franklin Pierce ran at the average of the analysis conducted below the resulting staffing would be $3,591/309.79 = 11.59$ Staff FTE. In this comparison secondary principals could be reduced using comparison data from 14 to 12 staff FTE.

Recommendation 3: Annually, during the budget creation process examine the student basic education staffing ratios, to ensure staffing is allocated based on enrollment and in-line with industry standards and applicable collective bargaining agreements. The reviewer performed this analysis using October 2025 enrollment data per the monthly P223 counts. The numbers at elementary demonstrate an industry standard ratio. The blended ratio at elementary schools should range from 19 to 23, with K-3 targeting an actual class size of approximately 19 to 20 (17 is the compliance calculation and is reached by adding in other certificated staff serving those grades) Grades 4 and 5 should be closer to 24 to 28, respectively. The reviewer in this case asserts that the district should continue to use enrollment justified staffing allocations at the elementary level and during the next budget cycle utilize conservative enrollment projections and potentially reduce up to 5 elementary FTE from its overall elementary classroom allocations. This reduction can be accomplished via combination classes and or slightly higher ratios in some buildings across the organization.

The staffing ratio at the secondary schools is within industry standards, the actual resulting class size is provided assuming a 6-period daily schedule. The reviewer recognizes the lower-class size that is utilized at Gates, given its alternate setting. The reviewer asserts that Franklin Pierce can “tighten up” its allocation of secondary staffing by allocating Basic Ed/CTE staff based on a fixed ratio across secondary schools.

Recommendation 4: Standardize the secondary ratio driven staffing at 1.0 Certificated FTE for every 25.5 student FTE. This excludes categorical funding except CTE. The small increase in class size standardizes the allocation methodology and provides for a reduction in staffing levels by 10 FTE (151 FTE vs 141 FTE).

Recommendation 5: The reviewer during the examination of staffing for elementary schools encourages the school district to standardize its elementary specialist staffing and examine any building with additional specialists. The size of each building does not necessitate more than three full time specialists for the purposes of providing prep time for the classroom teachers. A specialist for additional content areas or for enrichment is a decision a district can make, if the

funds are available. The district in fact may be able to utilize itinerant specialists if the scheduling works and travel time is minimal.

Recommendation 6: The reviewer noted that the elementary school ELL certificated staffing totaled 14 FTE for the eight elementary schools. Given the projected funding for the Transitional Bilingual Program is estimated at \$2,185,888 for the 2025-26 fiscal year, while the program expenditures are slated for \$3,286,275, a deficit of \$1.1 million, a review of staffing levels may be warranted. It is industry standard across Washington State schools to work very diligently to maintain spending levels within categorical allocations (excluding special education).

Recommendation 7: The reviewer recommends an analysis of all non-classroom certificated positions for potential district savings; these include social workers (5.0 FTE) and Program Specialist (9.2 FTE). These positions though categorically funded out of program 2100, still may be reduced in part, to lower the increasing costs in the delivery of the special education program.

The central office also has 9.6 certificated FTE that are currently being funded out of basic education, these roles include curriculum specialists, full-time substitute teachers, and behavior analysts. Given the current financial position of the district the reviewer recommends a significant reduction of these certificated support positions.

Recommendation 8: The reviewer recommends utilizing similar methodology regarding student enrollment to support staff ratios, including clerical/secretarial and basic education para educators. Simple tables utilizing current staffing by building compared to enrollment will reveal if buildings are over/understaffed. The district will also need to consider minimum staffing levels needed for coverage and safety. Custodial staffing should be allocated on a square footage/route basis and not necessarily student FTE.

Reductions for support staff will need to occur to rebuild the district's financial position. These reductions will need to be made thoughtfully based on impact to program and funding source(s) of the positions.

POTENTIAL STAFFING MODELS/ORGANIZATION CHARTS

Recommendations under this area of focus include the following:

Recommendation 1: As noted throughout the report, most of the certificated staffing allocation should be based on formalized and known staffing allocation models (examples embedded in report). Secondary staffing should be allocated marginally below the overload triggers in the negotiated agreement with the Franklin Pierce Education Association. Elementary allocations should be aligned with the collective bargaining agreement as well, with a goal to make K-3 full funding at the calculated compliance level of 1:17.

Non-classroom certificated staffing roles, including those in categorical programs should be reviewed for potential reductions. Non-Classroom certificated staff can provide excellent support

to teachers and students, however given the current financial condition of the district the reviewer recommends a reduction in these positions across the district.

Special education certificated staff should be allocated based on class size/case load depending upon the discipline and follow collective bargaining agreement maximums if proscribed by the contract. Itinerant staffing (Staff shared between buildings) should be considered when the assignment makes logistical sense for the district. Sharing staff across buildings can be difficult to schedule, but even saving a handful of staffing FTE would be helpful for the financial position of the district.

Recommendation 2: Classified staffing should be allocated by formula as well for all programs district wide. A standard minimum allocation of Basic Ed, LAP and Title I paras should be provided to each grade span where applicable. Following the minimum allocation, staffing could be increased based on building level enrollment.

Recommendation 3: The reviewer was provided a functioning organizational chart, with clearly defined roles and supervisory duties delineated. The analysis of the organizational chart revealed some unique positions that the reviewer would recommend for further budgetary analysis during the development of the 2026-27 budget.

The first position/department for consideration of deeper district review would be the Strategic Partnership/Communications department. The spending in public relations is above the industry standard and the department may be a valid candidate for restructuring/reduction.

The second position/department for consideration at central administration is Equity/Wellness. Similar positions were hired across many organizations over the last decade and are now being reduced across several industries, including K-12.

***Reviewers Note:** The staffing/budgetary recommendations in the report may be implemented in whole or in part. Nothing in this section is intended to guarantee employment opportunities or compensation amounts to any specific employee. The reviewer is exercising professional experience and judgement regarding the recommended changes to staffing/program.*

Recommendation in this report may be instituted over a two-year period, if needed. The district should work diligently to reduce expenditures, as savings, just as expenditures compound over time. The reviewer recognizes the “system shock” that occurs when making reductions of this magnitude and acknowledges the difficulty when reducing educational programming.

IV. MANAGEMENT REVIEW TEAM:

The management review team was led and prepared by, Mr. Jacob Kuper. Mr. Kuper is currently Assistant Superintendent of Finance for Yakima Schools. He has nearly 25 years of experience with Washington State School Districts’ finances and operations. Mr. Kuper is a former

Washington State Auditor, CFO/COO of Issaquah School District and provides consultation services to school districts across Washington State. Mr. Kuper has an undergraduate degree in Political Science and Business Administration from Oregon State University and an MBA from Pacific Lutheran University.

Mr. Daniel Lunghofer who assisted with the report creation and analytics is currently the Accounting Analyst for the Washington State School Directors Association. Prior to coming to WSSDA, Daniel worked as the Business Manager for the McCleary and Eatonville school districts and was Interim Leadership Support for Federal Way Public Schools. Daniel was also the School District Accounting Supervisor at OSPI for 5 years, responsible for updating the School District Accounting Manual in his time there. He has a bachelor's degree in business administration from the University of Washington, and a master's degree in public administration from the Pennsylvania State University.

V. LOGISTICS OF THE REVIEW

The plan for a review as outlined above involved the examination and study of documentary information as well as the on-site interviews of many people involved in the school district. The list below represents a sample of the information requested for examination and reviewed for this project:

DOCUMENTS REVIEWED/COMPARISON DISTRICTS

In advance of the onsite visit, we reviewed the district's current F-195 (Annual Budgets), the most recently completed financial statements, current State Apportionment Statements, the F-203 (Annual Revenue Estimate), approved local levies (amount and timing), staffing allocations, applicable organizational charts, salary schedules, and other relevant OSPI data for district comparisons.

The comparison districts in this case were chosen to provide a representation of various districts across the region by student FTE. The comparisons were also done when applicable within Pierce County. The reviewer understands that there is no perfect comparison, however in this case comparisons were chosen based on geography and district enrollment.

THOSE INTERVIEWED

The first point of contact in the review was via a phone call to Superintendent Lance Goodpaster. We collaborated on the scheduling of interviews and the focus of the review. We settled on October 31st, 2025, as the onsite interview date. The interview durations varied by personnel but were no less than half an hour and in some cases well over 90 minutes.

The following Franklin Pierce staff were interviewed:

- Tammy Allision, Director of Business Services

- John Sandler, Assistant Superintendent of Teaching and Learning
- Lisa Rowling, Business Services Coordinator/Accounts Payable
- Sierra Miles, Classified Payroll Coordinator
- Connie Holman, Elementary Principal
- Heather Renner, Middle School Principal
- Juan Gandara, Director of Special Education
- Doug Vanderleest, Director of Maintenance & Operations
- Brandy Marshall, Executive Director of Human Resources
- Mandi McAfee, Human Resources Certificated Manager

VI. THE REPORT

OVERVIEW:

Frankline Pierce is a district in Pierce County with student FTE of approximately 7,000 students. The district has an annual operating budget (2025-26) of \$151.76M and is budgeted to begin the fiscal year with a total beginning fund balance of \$1.5M or approximately 1.0% of adopted spending levels.

Stagnate or nearly flat enrollment can be difficult to manage financially. Many districts across the state have seen precipitous declines in enrollment, leading to significant budgetary reductions and in some cases insolvency. Over the last decade (2015-16 to 2025-26) Franklin Pierce has decline in enrollment from 7,588 FTE to approximately 7,000 students, a decline of 7.75%. This management review was undertaken to focus on the following:

- The district's current budget/financial position,
- Administrative expenses and workload distribution,
- Resource allocation, and
- Potential staffing models/organizational structure .

PROCESS:

This management review is comprised of three major components, preparation, analysis, and evaluation.

The analysis phase was bifurcated into the onsite review and the examination of provided/gathered documentation. The initial analysis of school District data was done prior to the onsite visit. This allowed the reviewer to be acquainted with the district's financial position and have empirical data of like size school districts.

The interview process was done in 30-to-90-minute increments. All staff spoke with candor and passion. It was communicated to all those interviewed what the goals of the review were, and that a written report was to be provided. It is also worth noting that some comments were asked to remain confidential, non-disclosure of those comments does not have an impact on the recommendations

provided in this report.

The final phase of the review is the evaluation or synthesis stage. This stage is where the onsite work and data gathering come together in a written report.

BACKGROUND: (Themes of Onsite Interviews)

Themes of Onsite Interviews:

The interview process is one that allows for themes to emerge that guide the final recommendations. As the reviewer it was apparent to me that most of those interviewed were cognizant of the district's goals and operational concerns. There was a sense of, urgency, and a desire to make improvements, it is evident there is a sincere desire to move the district forward in a positive manner. All stakeholders provided insight, opinion, and expertise, sharing what they believe to be the best solutions.

All stakeholders were provided with a small amount of background, which being that the reviewer was hired to examine the district's operations and determine what areas may need to be changed based on best practice and professional experience.

The major themes that came to the forefront were as follows:

- Change is occurring in a positive direction across the district, but the budgetary issues are of a major concern.
- The workload that is needed to rebuild systems and ensure accountability is occurring in some areas of the operation but should be scaled across the district.
- Liquidity (cashflow) is of high concern, especially given that in the last fiscal year the district had to borrow from its capital funds over \$3m to have enough cash on hand to pay the bills, the change in state apportionment timing and the reluctance of County Treasures across the state to provide any flexibility for cashflow relief, is further exacerbating the issue.
- Leadership, collaboration, communication will be essential as the district works to improve educational outcomes and increase efficiencies across the system.
- Reducing budget program will be difficult organizationally but is needed to ensure long term solvency.

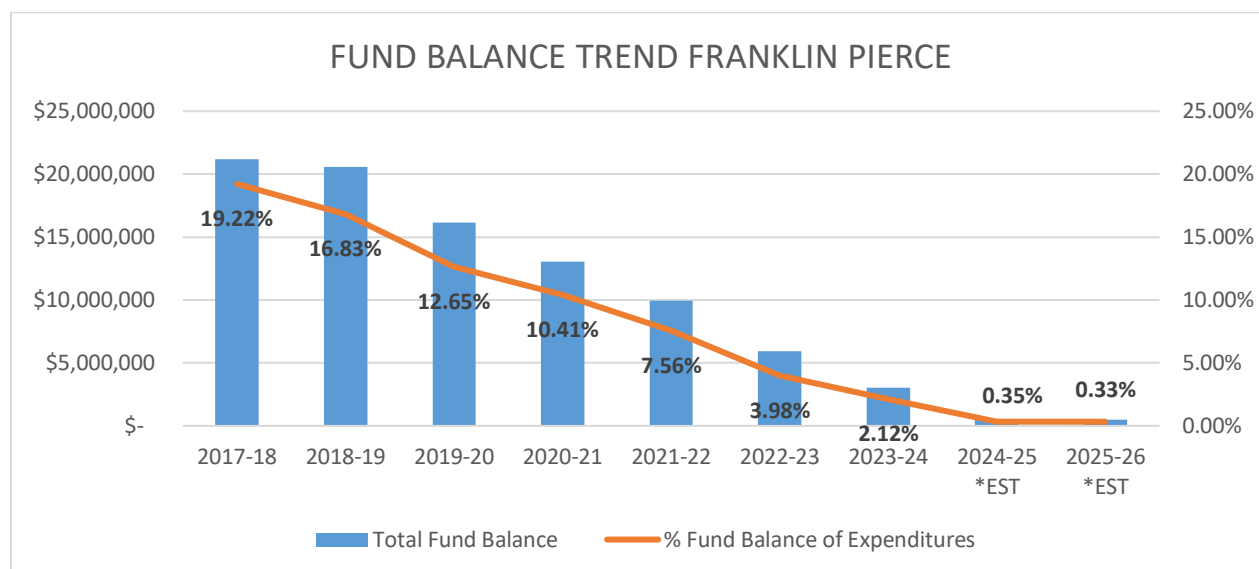
Overall, the interview process was helpful and provided a window into the district that is essential when reviewing finances and budgetary priorities.

SECTION 1: REVIEW OF DISTRICT BUDGET/CURRENT FINANCIAL POSITION

***Challenge 1:** Determining if the district is financially stable or healthy. This challenge is more difficult than it appears, but the first measure is often the change in "equity" or reserve balances.*

***Recommendation 1:** Examine the trend of fund balance or reserves and determine if the District is "deficit spending." The graph below represents the trend and projection of the district's total fund balance reserves, both as a percentage of expenditures and in total dollars. The amounts*

reflected assume no corrective action (budget reductions) and no major changes in revenue streams.



The district has had a consistently declining total fund balance over the last several years. The overall percentage of fund balance is below industry standard for school districts of approximately the same size in Washington State. The average fund balance for all Washington school districts was 10.5% of expenditures in 2023-24 (the most recently completed fiscal year available for statewide comparison). This precipitous decline demonstrates that Franklin Pierce has been deficit spending since 2017-18 and must reduce expenditures and run surplus budgets to rebuild reserves to provide the needed liquidity to service district obligations (i.e. pay the bills).

The district should strive to maintain a total fund balance of 10% of total expenditures, which would allow for liquidity (cash flow) and sufficient emergency reserves for unforeseen expenditures (roofs, boilers, etc.). Districts across the State of Washington are experiencing declining enrollment and battling inflationary pressures and the prudent management of reserves is essential for financial stability. Additionally, the District is in a position that may lead to binding conditions, when actual or budgeted fund balance are in a negative position at fiscal year-end. The reviewer recommends budget restraints and reductions in the current fiscal year (2025-26) and significant budgetary reductions for 2026-27, the reductions needed to restore fund balance should range between \$7 and \$10 million respectively. The aforementioned amounts are exclusive of any reductions from state or federal funding that may occur in the future.

Challenge 2: *Provide a clear goal or target of adequate fund balance reserves.*

Recommendation 2: The District via Policy No. 6022 sets a minimum total fund balance as follows in italics:

It is the Board of Directors intent to maintain a reasonable ending fund balance. This will provide greater financial flexibility in times of austerity, reduced likelihood of short-term cash-flow crises, and assist in acquiring a higher bond rating, thereby decreasing borrowing costs.

Maintaining an appropriate ending fund balance shall be the fiscal responsibility of the superintendent and Board of Directors.

Franklin Pierce Schools will maintain a General Fund ending balance of no less than five percent (5%) of the previous year's expenditures. In the event that the ending fund balance is estimated to be less than five percent (5%), the superintendent will notify the Board of Directors.

The reviewer notes that the estimated ending total fund balance of \$500,000 or 0.35% of expenditures is not in compliance with current board policy from an amount or percent perspective. As noted earlier the district has had to borrow from capital funds to ensure sufficient cash flow be available to service district obligations. The district must work to rebuild fund balance/cash reserves as soon as possible.

The amount of current reserves is not adequate given the current volatility in funding and the changes in the state apportionment schedule which pushes 22.5% of State apportionment into July and August of the fiscal year. School districts across Washington are having major cash flow issues in May and June of the fiscal year. The issue of liquidity has forced many districts to seek apportionment advances and, in some cases, triggered binding conditions with State oversight.

Additionally, a total fund balance of 5% does not allow the district to cover expenses for unforeseen/emergency circumstances, which is one of the major goals of policy 6022, such as a roof or boiler failure or legal judgments not covered by an insurance provider.

The reviewer recommends at a minimum adherence to policy 6022 with a fund balance of 5% which when applied to the 2025-26 operating budget, would be just under \$7.6M. Ideally, over a multi-year period the board would revise the minimum fund balance policy to between 7.5 and 10.0% respectively. The reviewer is aware that building reserves can be daunting and is only accomplished when the district runs in the surplus, however increasing reserves and reducing spending levels in the near term will provide needed liquidity and long-term financial stability.

SECTION 2: ADMINISTRATIVE EXPENSES & WORKLOAD DISTRIBUTION

Challenge: *Does the District have appropriate staffing levels in administration and is the workload distributed effectively?*

Recommendation 1: Review administrative cost comparisons and trends of administrative expenses by Washington State activity codes. The table below provides a snapshot of the district vs. Pierce County districts.

Reviewers Note: *For analysis purposes the table below excludes Carbonado School District as its small size skew the Pierce County Averages.*

District	Total FTE	Total EXP	Board	Supt	Business	HR	PR	Instruct	Principal	Food	Transpo	Maint	Total Admin
White River	4,359.12	69,310,019	0.16%	0.88%	1.39%	1.43%	0.11%	2.72%	6.57%	0.31%	0.61%	0.34%	14.52%
Orting	2,833.04	45,944,383	0.58%	1.13%	1.31%	1.22%	0.45%	2.83%	5.68%	0.33%	0.54%	0.34%	14.42%
Eatonville	1,981.39	35,254,330	0.37%	1.08%	1.95%	0.63%	0.14%	2.54%	5.15%	0.36%	0.70%	0.56%	13.47%
Fife	3,920.62	69,736,548	0.09%	0.69%	1.64%	1.04%	0.13%	3.11%	5.63%	0.19%	0.65%	0.30%	13.47%
University Place	5,559.19	92,990,715	0.26%	0.55%	1.07%	0.68%	0.07%	3.01%	6.24%	0.33%	0.68%	0.39%	13.29%
Sumner	10,494.43	175,271,465	0.49%	0.54%	1.17%	1.03%	0.27%	3.25%	5.82%	0.23%	0.19%	0.28%	13.27%
Franklin Pierce	7,177.86	143,239,851	0.20%	0.48%	0.65%	0.71%	0.31%	2.74%	7.13%	0.21%	0.53%	0.26%	13.22%
Steilacoom Hist.	3,048.98	50,392,336	0.11%	0.86%	1.41%	0.71%	0.19%	2.49%	6.54%	0.00%	0.00%	0.37%	12.69%
Tacoma	27,509.20	561,197,798	0.46%	0.12%	1.02%	1.16%	0.23%	2.14%	7.02%	0.17%	0.21%	0.15%	12.67%
Clover Park	12,029.14	259,991,428	0.10%	0.70%	1.37%	0.80%	0.42%	2.76%	5.30%	0.11%	0.61%	0.44%	12.61%
Dieringer	1,426.70	29,527,520	0.51%	1.32%	2.34%	0.68%	0.04%	1.34%	4.63%	0.27%	0.80%	0.39%	12.33%
Bethel	21,096.64	364,645,626	0.19%	0.20%	0.98%	0.83%	0.22%	2.55%	6.24%	0.23%	0.57%	0.22%	12.23%
Peninsula	8,925.86	155,731,017	0.23%	0.37%	1.13%	1.15%	0.16%	2.25%	6.17%	0.00%	0.43%	0.22%	12.10%
Puyallup	23,185.08	409,507,881	0.14%	0.18%	0.79%	0.77%	0.20%	2.90%	5.52%	0.23%	0.50%	0.36%	11.60%
County Average 23-24:			0.28%	0.65%	1.30%	0.92%	0.21%	2.62%	5.97%	0.21%	0.50%	0.33%	12.99%
Vs. Franklin Pierce			-0.07%	-0.17%	-0.66%	-0.21%	0.10%	0.12%	1.15%	0.00%	0.03%	-0.07%	0.23%

The table above provides the administrative expense by activity for the 2023-24 fiscal year, the data comes directly from the F-196 (year-end financial statements) of the school districts and is compiled by OSPI. The Pierce County average for 2023-24 for admin overhead was 12.99%, the statewide average for the same time was 12.31%. In 2023-24 Franklin Pierce is both above the State and the County average at 13.22%. Franklin Pierce is 7th out of 14 districts (sorted in descending order of administrative percentage, excluding Carbonado due to size).

Public Relations, Instructional Supervision, Principal and Transportation administrative activities are above the County averages. Board of Directors, Superintendent, Business, Human Resources, are below the Pierce County averages during the same period. Administrative expenses for Food Service are equal to the Pierce County average. Its is important to note that the Business Office is 0.66% of total spending while the Pierce County average during the same time period is 1.3%, this means that Franklin Pierce spends half the amount that other Districts in Pierce County do on the Business Office, as a percentage of total expenditures. Additionally, Human Resources is running 0.21% less than the Pierce County average, demonstrating that both Human Resources and the Business Office are running significantly less than the Pierce County Averages. The Franklin Pierce combined Business Office and Human Resource spending for 2023-24 was 1.36%, while the County average was 2.22%. The 1.36% total for HR and Business places Franklin Pierce the lowest in Pierce County, when combining those two cost centers.

The administrative activities that are more than the county average are the Public Relations, Instructional Supervision and the Principal activities. The Public Relations and Instructional Supervision activities are cause for mild concern as the spending likely needs to be moderated downward in each of these activities. To move to the Pierce County average the district would need to reduce 0.22% of total expenditures in Public Relations and Instructional Supervision or approximately \$319,000 annually.

The Principal Activity at 7.13% of total expenditures is 1.15% greater than the Pierce County average, this equates to an estimated \$1.65M that Franklin Pierce is spending in the Principal cost center above its Pierce County districts. In other words, if Franklin Pierce reduced Principal expenditures to be in line with the Pierce County average, it would save \$1.65M annually.

To summarize this portion of the analysis, Franklin Pierce can reduce in Public Relations, Instructional Supervision and Principal spending to the Pierce County averages and save approximately \$2M annually. Additionally, the Business Office and Human Resources are very thinly staffed and run at about half of the county average during the same time, no reductions need to be made in Human Resources or the Business Office. In fact, if the overall financial conditions were not in such a dire place, the reviewer would recommend additional staffing for both HR and Business.

An analysis by county is one lens, however, district overhead can vary significantly by district size and geography. Given the Pierce County analysis has districts ranging from 27,500 (Tacoma) to just below 1,500 (Dieringer) the reviewer believes it to be prudent to examine district of similar student FTE.

The table below provides a different view of administrative overhead, comparing districts of approximately the same student FTE and is sorted by total administrative overhead percentage. In this snapshot the administrative overhead ranges from 13.89% (Tumwater) to 11.45% (Snoqualmie Valley). In this analysis Franklin Pierce is the is second highest of the of the seven districts with a total overhead of 13.22% of spending. The reviewer in this case asserts that total administrative overhead is above industry standard for comparably sized districts. The average of 13.22% vs. 12.38% of comparison district equates to 0.84% or approximately \$1.2M when applied to 2023-24 spending levels, meaning Franklin Pierce is spending an additional \$1.2M in overhead (when applying the difference to FP's total expenditures) vs. the average of the seven districts in this analysis.

District	Total FTE	Total EXP	Board	Supt	Business	HR	PR	Instruct	Principal	Food	Transpo	Maint	Total Admin
Tumwater	6,700	114,500,657	0.18%	0.61%	1.23%	0.81%	0.24%	2.09%	7.33%	0.26%	0.64%	0.51%	13.89%
Franklin Pierce	7,178	143,239,851	0.20%	0.48%	0.65%	0.71%	0.31%	2.74%	7.13%	0.21%	0.53%	0.26%	13.22%
Longview	6,314	111,094,980	0.35%	0.40%	1.15%	1.00%	0.43%	2.13%	6.00%	0.21%	0.43%	0.45%	12.54%
Camas	7,186	121,588,123	0.20%	0.75%	1.23%	0.76%	0.23%	1.86%	6.30%	0.22%	0.51%	0.10%	12.16%
Wenatchee	7,217	127,656,021	0.34%	0.47%	0.87%	0.57%	0.18%	2.97%	5.61%	0.25%	0.30%	0.34%	11.90%
Moses Lake	8,750	156,563,517	0.35%	0.44%	1.02%	0.52%	0.08%	2.23%	4.74%	1.16%	0.57%	0.39%	11.50%
Snoqualmie Valley	7,142	126,800,200	0.30%	0.72%	1.06%	0.72%	0.42%	2.01%	5.47%	0.03%	0.44%	0.27%	11.45%
District Average 23-24:			0.27%	0.55%	1.03%	0.73%	0.27%	2.29%	6.08%	0.33%	0.49%	0.33%	12.38%
Vs. Franklin Pierce			-0.07%	-0.07%	-0.39%	-0.02%	0.04%	0.45%	1.04%	-0.12%	0.04%	-0.07%	0.84%

Recommendation 2: The reviewer has ascertained that Franklin Pierce's overhead expenditures are above industry standard in some key activities. Overall, the analysis of Pierce County and

similarly sized districts across the state point to elevated administrative spending, particularly within the Principal activity. The reviewer asserts that a reduction should be made in administrative staffing levels, specifically focusing on the Principal activity along with Instructional Supervision and Public Relations. Reductions in these areas will ease a portion of the current financial distress and can resulting in savings of millions of dollars.

Challenge: *Determine if the district is spending too much on staffing or labor expenses as a percentage of the total budget.*

This reviewer also felt it prudent to review overall staffing expenditures as the empirical data utilizing the activity codes does not consider the overall amount of budget dedicated to labor expenses. As a percentage of labor costs, at or above 85%, is often the canary in coal mine as it relates to financial insolvency in a traditional brick and mortar district in Washington State. The state-wide average for 2023-24 was 82.5%, This percentage does change over time depending on broader spending patterns and substantial changes in revenue streams (such as ESSER funds allocated during the COVID-19 pandemic). Regardless, any school district that has labor expenses at or near 85% of total expenditures should realign spending to decrease labor's share of the budget to ensure solvency, stability, and financial flexibility. The table created below is from the 2023-24 fiscal year and provides a snapshot of the of Pierce County School Districts. Excluding Carbonado, Franklin Pierce spends the highest percentage of its annual operating budget on labor in all of Pierce County. If Franklin Pierce operated at the county average of 82.2% vs. 85.6% the district would have expended \$4.87M less on labor in 2023-24. The percentage of spending on labor is elevated when compared to the rest of Pierce County and is contributing to the erosion of Franklin Pierce's financial position.

District	Student FTE	Salary and Benefits as a % of Expenditure
Franklin Pierce	7,178	85.6%
Puyallup	23,185	85.5%
Tacoma	27,509	85.2%
Fife	3,921	84.9%
White River	4,359	84.1%
Sumner	10,494	83.5%
University Place	5,559	82.7%
Peninsula	8,926	81.3%
Clover Park	12,029	81.1%
Orting	2,833	80.4%
Dieringer	1,427	80.3%
Steilacoom Hist.	3,049	79.3%
Eatonville	1,981	79.1%
Bethel	21,097	77.2%
County Average:	9,539	82.2%

The table below also utilizes similarly-sized districts and executes the same analysis of salary and benefit expenditures as a percentage of total expenditures.

District	Student FTE	Salary and Benefits as a % of Expenditure
Camas	7,186	87.5%
Franklin Pierce	7,178	85.6%
Wenatchee	7,217	83.6%
Moses Lake	8,750	83.5%
Longview	6,314	82.9%
Tumwater	6,700	80.7%
Snoqualmie Valley	7,142	80.6%
District Average(s):	7,213	83.5%

Recommendation 3: Given the data above the reviewer asserts Franklin Pierce’s percentage of operating budget dedicated to salary and benefits is greater than industry standard in both the Pierce County and comparably-district analysis. Franklin Pierce is ranked #1 and #2 in labor spending as a percentage of total expenditures. As noted earlier, the reviewer asserts that labor expenses must be reduced based on continual deficit spending (current financial position) as well as the percentage of budget being expended on labor being greater than industry standard.

SECTION 3: RESOURCE ALLOCATION

Challenge: *Determine if the district has functioning resource allocation models.*

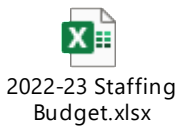
Recommendation 1: The reviewer has determined that the district has some formal resource allocation models. There are tools used across the district to track and allocate resources. The reviewer believes that central administration (Superintendent, Cabinet, Business Office, Human Resources, etc.) do not yet utilize common tools based on known allocation figures for resource allocation/tracking. The reviewer recommends the following tools be utilized, (or something similar) additionally a cabinet level administrator must be ultimately responsible for the use, implementation and updating of the allocation models:

Aggregate/Grade Level Enrollment Model: Aggregate level enrollment projections by grade level are required as part of the annual budget process. The reviewer recommends adoption and use of this type of model using the cohort survival methodology. Which basically means accounting for changes in the cohort as it moves through the system over time. This aggregate level enrollment feeds by building enrollment and staffing figures.

Enrollment & Staffing by building and by grade level: This tool will provide an opportunity to assign ratio driven staffing across the district and will clearly communicate to stakeholders both the projected enrollment and ratio driven certificated staffing. This tool can also be the framework needed to establish ratios across the district.



Staffing Sheet/Position Control: The other essential tool in resource allocation is a useable tool that provides staffing by FTE for certificated staff and by Hours/FTE for classified staff. This tool can be used for budget building purposes as well as for position control for overall staffing purposes.



Challenge: *Determine what the current building-based Staffing ratios are, including administrative and certificated staffing.*

Recommendation 2: Annually, during the budget creation process, examine the student building administrative staff ratios, to ensure staffing is allocated based on enrollment. The reviewer performed this analysis using October 2025 enrollment data per the monthly P223 counts. The table below illustrates very low administrative ratios. The reviewer acknowledges the difficulty of staffing smaller-sized schools, especially with the need in some cases for minimum staffing levels for basic coverage of a school site.

Additionally, the reviewer acknowledges the need for at least two administrators at the middle and high schools, as discipline is generally of a higher volume, along with other demands such as ASB and sports/activities. For the analysis below the reviewer chose to include the additional dean of students position at the secondary buildings, which acts as a direct support to the administrative staff. The reviewer asserts that given the current financial condition of the district that a reduction in building level administrators is needed.

School	Student FTE	Admin Staff FTE*	Student to Building Admin Ratio
Brookdale	440	2.0	220
Central Ave	371	2.0	186
Christensen	349	2.0	175
Collins	489	2.0	245
Elmhurst	328	2.0	164
Harvard	436	2.0	218
James Sales	395	2.0	198
Midland	381	2.0	191
Ford*	846	4.0	211
Keithley*	750	4.0	188
Franklin Pierce*	941	4.0	235
Washington*	956	4.0	239
Gates	99	1.75	56
Totals	6780	34	201
*Includes 1.0 Dean of Students			

To provide additional context to the recommendation above, the reviewer also examined (using S-275 staffing data) the building administration/principal ratio in the same seven districts (including Franklin Pierce) that were utilized for financial comparisons. The data for elementary principal staffing is provided below and clearly demonstrates that Franklin Pierce principal staffing is running at a much lower ratio than the average, in fact 145.96 less students vs. the average ratio of 345.27. If Franklin Pierce staffed at the average of the comparison districts 342.27 student per building admin, the elementary principal staffing would be $3,189/345.27 = 9.23$ FTE. The current elementary principal staffing for Franklin Pierce sits at 16.0 FTE.

District	Elem Enroll	Principal FTE	Ratio
Longview	3,245.31	8.00	405.66
Moses Lake	4,345.37	11.00	395.03
Snoqualmie Valley	3,657.33	9.60	380.93
Wenatchee	3,336.13	9.00	370.68
Tumwater	3,139.55	9.34	336.07
Camas	3,379.87	10.27	329.23
Franklin Pierce	3,189.00	16.00	199.31
Average:	3,470.37	10.46	345.27

The reviewer also conducted the same analysis for secondary building admin staffing as well. The analysis below shows Franklin Pierce with the second lowest building admin ratios with one building administrator per 256.50 student FTE. If Franklin Pierce ran at the average of the analysis conducted below the resulting staffing would be $3,591/309.79 = 11.59$ Staff FTE. In this comparison secondary principals could be reduced using comparison data from 14 to 12 staff FTE.

District	Secondary Enroll	Principal FTE	Ratio
Camas	3,491.91	8.48	411.59
Moses Lake	3,713.84	10.00	371.38
Tumwater	3,224.17	10.00	322.42
Snoqualmie Valley	3,144.02	10.65	295.21
Wenatchee	3,140.17	10.85	289.42
Franklin Pierce	3,591.00	14.00	256.50
Longview	2,708.57	12.20	222.01
Average:	3,287.67	10.88	309.79

The reviewer acknowledges the complexity of reducing staffing but sought to provide simple comparisons to demonstrate that for building administrators, Franklin Pierce is currently operating below industry standard ratios (i.e. too many administrators) when examining comparison districts and reviewing internal ratios. Given the financial position of the district the reviewer recommends reductions in Principal staffing levels across the organization, the ultimate outcome of the reduction is in the control of the district, as its leaders understand the ramifications of the potential reductions.

Recommendation 3: Annually, during the budget creation process examine the student basic education staffing ratios, to ensure staffing is allocated based on enrollment and in-line with industry standards and applicable collective bargaining agreements. The reviewer performed this analysis using October 2025 enrollment data per the monthly P223 counts. The table below utilized classroom teachers assigned to each building. The numbers at elementary demonstrate an industry standard ratio. The blended ratio at elementary schools should range from 19 to 23, with K-3 targeting an actual class size of approximately 19 to 20 (17 is the compliance calculation and is reached by adding in other certificated staff serving those grades) Grades 4 and 5 should be closer to 24 to 28, respectively. The reviewer in this case asserts that the district should continue to use enrollment-justified staffing allocations at the elementary level and during the next budget cycle utilize conservative enrollment projections and potentially reduce up to 5 elementary FTE from its overall elementary classroom allocations. This reduction can be accomplished via combination classes and or slightly higher ratios in some buildings across the organization.

School	Student FTE	Basic Ed Classroom Cert Staffing	Student to Basic Ed Staff Ratio
Brookdale	440	18.0	24.4
Central Ave	371	17.0	21.8
Christensen	349	17.0	20.5
Collins	489	21.0	23.3
Elmhurst	328	16.0	20.5
Harvard	436	22.0	19.8
James Sales	395	18.0	21.9
Midland	381	18.0	21.2
Totals	3189	147	21.7

The ratio at the secondary schools is within industry standards, the actual resulting class size is provided assuming a 6-period daily schedule. The reviewer recognizes the lower class size that is utilized at Gates, given its alternate setting. The reviewer asserts that Franklin Pierce can tighten up its allocation of secondary staffing by allocating Basic Ed/CTE staff based on a fixed ratio across secondary schools.

School	Student FTE	Basic Ed Classroom Cert Staffing	Student to Basic Ed Staff Ratio	Resulting Class Size on a 6 Period Day
Ford*	846	34.8	24.30	29.16
Keithley*	750	31.7	23.66	28.40
Franklin Pierce*	888	36.5	24.33	29.19
Washington*	932	39.4	23.65	28.39
Gates	110	9.00	12.22	14.67
Totals	3526	151	23.3	27.9

Recommendation 4: Standardize the secondary ratio driven staffing at 1.0 Certificated FTE for every 25.5 student FTE. This excludes categorical funding except Career and Technical Education (CTE). The resulting allocations are provided in the table below. Additionally, the reviewer increased the class size at Gates, from 14.67 to 19.20. The small increase in class size standardizes the allocation methodology and provides for a reduction in staffing levels by 10 FTE (151 vs 141).

Reviewers note: The district should apply a ratio driven caseload model for its special education staffing when possible, as student acuity/need may necessitate additional supports.

School	Student FTE	Basic Ed Classroom Cert Staffing	Student to Basic Ed Staff Ratio	Resulting Class Size on a 6 Period Day
Ford*	846	33.2	25.50	30.60
Keithley*	750	29.4	25.50	30.60
Franklin Pierce*	888	34.8	25.50	30.60
Washington*	932	36.5	25.50	30.60
Gates	110	6.88	16.00	19.20
Totals	3526	141	25.0	30.0

The reviewer also examined the controlling collective bargaining agreement between the parties, the language is provided for your reference in italics below. The resulting class sizes will average just below the collective bargaining caps as calculated, additionally actual class sizes will be slightly decreased when considering special education courses (that generate additional staffing) and larger basic education courses such as PE/Music (which also assists in lower class size in other content areas).

“Section 25.3. Secondary Limits. The district shall provide class size limits that do not exceed the following numbers at the secondary levels, grades 6 through 12: Secondary Schools 3 teaching periods: 31 per class, 182 per two-day block 4 teaching periods: 31 per class, 124 per day 5 teaching periods: 31 per class, 155 per day 6 teaching periods: 31 per class, 180 per day”*

Challenge: *Determine what other support positions may be allocated in a different manner.*

Recommendation 5: The reviewer during the examination of staffing for elementary schools encourages the school district to standardize its elementary specialist staffing and examine any building with additional specialists. The size of each building does not necessitate more than three full time specialists for the purposes of providing prep time for the classroom teachers. A specialist for additional content areas or for enrichment is a decision a district can make, if the funds are available. The district in fact may be able to utilize itinerant specialists if the scheduling works and travel time is minimal.

Recommendation 6: The reviewer noted that the elementary school English Language Learners (ELL) certificated staffing totaled 14 FTE for the eight elementary schools. Given the projected funding for the Transitional Bilingual Program is estimated at \$2,185,888 for the 2025-26 fiscal year, while the program expenditures are slated for \$3,286,275, a deficit of \$1.1 million. A review of staffing levels may be warranted. It is industry standard across Washington State schools to work very diligently to maintain spending levels within categorical allocations (excluding special education). The district should work to bring all state grant/program expenditures in line with budgeted revenue. Given the financial position of the district this review should occur during the current fiscal year and while creating the 2026-27 operating budget.

Recommendation 7: The reviewer recommends an analysis of all non-classroom certificated positions for potential district savings; these include social workers (5.0 FTE) and Program Specialist (9.2 FTE). These positions, though categorically funded out of program 2100, still may be reduced in part, to lower the increasing costs in the delivery of the special education program.

The central office also has 9.6 certificated FTE that are currently being funded out of basic education, these roles include curriculum specialists, full-time substitute teachers, and behavior analysts. Given the current financial position of the district the reviewer recommends a significant reduction of these certificated support positions.

Recommendation 8: The reviewer recommends utilizing similar methodology regarding student enrollment to support staff ratios, including clerical/secretarial and basic education para educators. Simple tables utilizing current staffing by building compared to enrollment will reveal if buildings are over/understaffed. The district will also need to consider minimum staffing levels needed for coverage and safety. Custodial staffing should be allocated on a square footage/route basis and not necessarily student FTE.

Reductions for support staff will need to occur to rebuild the district's financial position. These reductions will need to be made thoughtfully based on impact to program and funding source(s) of the positions.

SECTION 4: POTENTIAL STAFFING MODELS/ORGANIZATION CHARTS

Challenge: *Given the lack of wide-spread formal staffing allocation models, how should Franklin Pierce allocate staffing?*

Recommendation 1: As noted earlier in the report, most of the certificated staffing allocation should be based on formalized and known staffing allocation models (examples embedded in report). Secondary staffing should be allocated marginally below the "overload triggers" in the negotiated agreement with the Franklin Pierce Education Association. Elementary allocations should be aligned with the collective bargaining agreement as well, with a goal to make K-3 full funding at the calculated compliance level of 1:17.

Non-classroom certificated staffing roles, including those in categorical programs should be reviewed for potential reductions. Non-classroom certificated staff can provide excellent support to teachers and students, however given the current financial condition of the district the reviewer recommends a reduction in these positions across the district.

Special education certificated staff should be allocated based on class size/case load depending upon the discipline and follow collective bargaining agreement maximums if proscribed by the contract. Itinerant staffing should be considered when the assignment makes logistical sense for the district. Sharing staff across buildings can be difficult to schedule, but even saving a handful of staffing FTE would be helpful for the financial position of the district.

Recommendation 2: Classified staffing should be allocated by formula as well for all programs district wide. A standard minimum allocation of Basic Ed, LAP and Title I paras should be provided to each grade span where applicable. Following the minimum allocation, staffing could be increased based on building level enrollment.

Central administration clerical staffing should be evaluated in all departments with particular attention being paid to Teaching and Learning and Special education.

Custodial and Operations staffing is at or below industry standard and any reductions made in those areas should be done prudently.

Challenge: *Determine if the district organizational chart is currently designed in a manner that allows for the greatest amount of operational effectiveness and the ability to support the stakeholders and mission of the district.*

Recommendation 3: The reviewer was provided a functioning organizational chart, with clearly defined roles and supervisory duties delineated. The analysis of the organizational chart revealed some unique positions that the reviewer would recommend for further budgetary analysis during the development of the 2026-27 budget.

The first position/department for consideration of deeper district review would be the Strategic Partnership/Communications department. The spending in public relations is above the industry standard and the department may be a valid candidate for restructuring/reduction.

The second position/department for consideration at central administration is Equity/Wellness. Similar positions were hired across many organizations over the last decade and are now being reduced across several industries, including K-12. Franklin Pierce is the only district of the “comparison district” by student FTE that has a staffing resourced dedicated to equity/wellness. This work, though important, does not provide direct service to students, in most cases. The reviewer asserts that given the current financial position of the district that the funding being allocated to Equity/Wellness may be better utilized directly in the classroom.

Reviewers Note: The staffing/budgetary recommendations in the report may be implemented in whole or in part. Nothing in this section is intended to guarantee employment opportunities or compensation amounts to any specific employee. The reviewer is exercising professional experience and judgement regarding the recommended changes to staffing.

Conclusion: Franklin Pierce School District is like many others around the state who are facing liquidity/cashflow issues in certain months of the year, have flat or declining enrollment with increasing labor costs. The reviewer asserts that reductions or additional revenue are needed for 2026-27 given the current and projected fund balances. Inaction is not recommended and if significant reductions are not undertaken the district will go into “binding conditions.” The tools and analysis provided will allow for a numerical and ratio driven approach to the potential reductions.