



**Financial Recovery Plan
March 4, 2025**

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Allegheny County, Pennsylvania
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Preface

Should any ambiguity exist between the original Financial Recovery Plan of 2013, the Duquesne City School District Financial Recovery Plan of 2025 shall take precedence. Throughout this document and any amendments thereto, it shall be referred to as the Financial Recovery Plan.

Introduction

The Superintendent of Schools, Dr. Sue A. (Moyer) Mariani, began service to the Duquesne City School District (the School District or District) on March 1, 2018. The Superintendent established strategic goals to improve academic performance and restore financial stability in the School District, including a commitment to reestablish Junior (7-8) and Senior (9-12) High School educational programs, services, activities, and school-community partnerships.

By the beginning of the 2022-2023 school year, 7th and 8th grades were reestablished and the Duquesne K-8 School was in full operation. The Superintendent's vision and work continued with a High School Planning Model in consultation with education experts, administrators, and teachers.

During the 2023-2024 school year, the District Administration, with grants from New Schools Venture Fund and the Grable Foundation, embarked on a Planning Model to return 9-12 students from East Allegheny and West Mifflin School Districts, beginning with the 2024-2025 school year. Public Financial Management Group Consulting, LLC (PFM), a technical assistance provider for the Pennsylvania Department of Education (PDE), was an integral part of the financial research and development of model assumptions and financial projections.

In March 2024, the PDE did not approve the Planning Model for re-opening the high school. The decision was based on the analyses provided by PFM that operating a high school program would require long-term commitments that would exceed the District's available resources.

The Secretary of Education stated, "While the District has been a cooperative partner to PDE and a vocal advocate for the students that call the District home, the analyses run by PFM show that operating a high school program would require long-term revenue commitments that the District's current financial status will not be able to support. PDE has determined that it is not financially feasible for the District to reopen its high school beginning with the 2024-2025 school year, therefore, I cannot approve the District's request."

The Secretary concluded, "Moving forward, PDE will continue to support your community's efforts, provide technical assistance, help with the implementation of the recovery plan, and provide recommendations around future financial analyses. The Department stands ready to assist the District in its critical work to proceed toward recovery."

The Financial Recovery Plan demonstrates the extraordinary efforts by school and community stakeholders to establish Duquesne as a model "turnaround" school. The School District has been designated as a severe financial recovery school district in southwestern Pennsylvania. The Financial Recovery Plan is designed with visionary, strategic, and operational goals and action steps for the next several years.

The Financial Recovery Plan focuses on improving the existing Elementary / Middle School Programs with initiatives in the following areas: Administration; Academic Performance; Financial Management; and District Operations. Financial aspects will include, but not limited to, investments to improve academics for K-8 students; to increase student achievement; to enhance professional development; to reduce and stabilize tuition payments made to East Allegheny School District and West Mifflin Area School District (East Allegheny and West Mifflin); to increase local revenues that support facility improvements; to implement cost saving initiatives; and to contain salary and benefits through contract negotiations.

The PDE engages with the School District to provide training and technical assistance. To that intent, the Financial Recovery Plan is to strengthen the existing school system for financial stability, academic performance, and continuous school improvement and to maintain the Duquesne K-8 School as the center of the community.

Background

On October 11, 2000, Eugene W. Hickok, the then Secretary of Education, certified Duquesne as a distressed school district pursuant to section 691 of the Public School Code, which has since been repealed. The School District was managed under a Board of Control, which had its first legislative action meeting on November 27, 2000. From 2000 until 2012, the District continuously remained subject to a declaration of financial distress and operated under the Board of Control, when it was designated as a severe financial recovery school district. Consistent with the subsequent Financial Recovery Act 141 of 2012, the School District was placed in Receivership and a Financial Recovery Plan was implemented on April 2, 2013.

School Building

The District currently maintains one school building, the Duquesne K-8 School, which provides a well-rounded educational environment including regular and special education classrooms, auditorium, gymnasium, cafeteria, administrative offices, support areas, and leased classroom space to the Allegheny Intermediate Unit for Pre-K Counts and Head Start Programs. The District also owns its former high school football field.

Early Childhood Programs

The Pre-K Counts program continues to be operated and staffed by the Allegheny Intermediate Unit and a grant funded by the PDE. The quality pre-kindergarten program provides a strong start for children and for those who may also have language barriers (English not as the first language), a disability or developmental delay, or other issues that consider children at risk for failing in school.

The Head Start program continues to be operated by the Allegheny Intermediate Unit and promotes school readiness of infants, toddlers, and preschool-aged children from families with low income. The program engages parents or other key family members in positive relationships, with a focus on family well-being for successful learning outcomes and support for children.

Junior and Senior High School Programs

The Duquesne City High School was closed in 2007 and its junior high program ceased in the 2012-2013 school year to reduce overall expenses. Due to severe financial matters, the School District was not able to offer comprehensive educational programs and services such as advanced placement courses, foreign languages, extracurricular activities, and competitive athletics, especially at the high school level. However, the School District has made substantial “turnaround” progress under Receivership and a new Administration to restore academic offerings and fiscal accountability.

The Superintendent of Schools and the Administration worked collaboratively to restore its 7th and 8th grade program. and by the 2022-2023 school year the Duquesne K-8 School was in full operation. The PDE School Services Division approved the Reconfiguration Grade Level Plan based on a two-year phase-in process. By reestablishing 7th and 8th grade, the School District realized a savings of \$1.4M by reallocating resources and eliminating 7-8 secondary student tuition costs paid to neighboring school districts during the initial two years.

Benefits of Receivership

Assignment of receivership of the School District in 2013 was a result of fiscal instability and poor academic performance, considering all aspects of financially distressed operations. The benefits of Receivership have preserved, protected, and enhanced the value of assets through a variety of assistance including, but not limited to, an advance of state subsidies, a transitional loan, targeted grants, and professional development programs funded by the PDE.

Under Receivership, the School District has been able to be more efficient and expeditious to secure, manage, and stabilize assets from further deterioration. Equally important, liabilities and contested financial matters have been eliminated. District policies and procedures have been implemented and restrictions enacted for proper accounting by effectively managing cash flow, debt service, and timely payment of all financial obligations. Receivership has provided an intense level of intervention for student growth and achievement, professional development, and financial accountability – a triangular relationship and considered a work in progress for continuous school improvement.

The various Court-appointed Receivers and the PDE-assigned Chief Recovery Officers for the School District have been an integral part of implementing current and past Financial Recovery Plans, as amended. Each has collaborated through interactive dialogue with key stakeholders of the School District, the PDE, Allegheny Intermediate Unit (AIU), and PFM.

Concerted efforts for continuous improvement of school curriculum, instruction, and assessment are an integral part of the District's delivery system for educational programs and services. Financial sustainability, transparency, and accountability – including updates of financial projections as part of the Annual Budget planning and approval process – are also an integral part of continuous school improvement.

Every fiscal quarter since 2013-2014, the School District has been in good financial standing. There have been no unpaid or contested invoices; and, all payroll, benefit expenditures, debt service obligations and tuition payments have been made in a timely manner.

The Single Audit Report, ending June 30, 2024, indicates there is no threatened or pending litigation against the School District. Further, the School District is unaware of any other unasserted claims or assessments involving the School District.

Moving Forward – A Blueprint for the Future

The School District, in cooperation with the PDE, fully supports its 9-12 grade students assigned to designated school districts for secondary educational programs and services. The following goals underscore the assurances and investments for meeting the needs of Duquesne students:

1. Strengthen the professional working relationships among Duquesne City, East Allegheny, and West Mifflin through effective communication, improved transition plans for students and parents, equal access to programs and services, and data reports on student progress.

2. Collaborate to formalize an “Educational Partnership” Agreement which is student-centered and demonstrates the expectations and responsibilities of Duquesne City, East Allegheny, and West Mifflin.
3. Identify common interests to apply jointly for state, federal, and foundation grants to meet the changing needs of students through innovative and creative learning.
4. Establish the expectations of East Allegheny and West Mifflin School Districts to provide additional learning opportunities through College in the High School programs and articulation agreements that best meet the individual needs of Duquesne’s students.

Attendance in Other School Districts

The School District will work collaboratively with East Allegheny and West Mifflin School Districts, to enhance communications through professional working relationships, and will monitor and evaluate the learning opportunities for its 9-12 students who attend the two high schools of choice designated by the Pennsylvania Department of Education.

From an historical perspective and for reference purposes, the following citations – under Title 24 P.S. Education 16-1607 Attendance in Other Districts - are as follows:

“The Secretary has the authority to designate two or more school districts which shall accept on a tuition basis the high school students at the distressed school district, so long as the designated school district’s border is no more than 3 miles from the border of the distressed school district.”

The School District, in cooperation with designated East Allegheny and West Mifflin School Districts under statute, will periodically review comparative educational programs and curricula, student support services, assessment data, electives, and transitional grade level plans for its 9-12 students. The process will include administrative assurances for parent/guardian input, faculty, and school community engagement through a series of surveys.

The Educational Advisory Committee, approved by law and composed of key school and community stakeholders, will continue to be an integral part of the collaborative process for effective communication, interactive dialogue, information sharing, and presentations of educational programs and services.

Academic Performance – Overview

The Financial Recovery Plan includes goals for educational programs and services, enrollment, staffing, professional development, and state assessments related to student growth and achievement. Under the federal Every Student Succeeds Act (ESSA), the PDE must designate buildings for school improvement plans in the following categories: Comprehensive Support and Improvement (CSI), Additional Targeted Support and Improvement (A-TSI), or Targeted Support and Improvement (TSI) School. The School District will receive continuous improvement support with specific training and technical assistance. AIU will provide a consistent improvement facilitator as the point of contact. This team member will work with the School District throughout the cycle of improvement and build the capacity of the School District to locally own processes for continuous improvement. This support includes facilitator support, as well as content support and technical assistance.

Academic Performance Goals Include:

Goal 1: Enhance current comprehensive systems and processes to increase K-8 student growth and achievement and to establish evidence-based best practices that support student success including, but not limited to, implementing the District and School Comprehensive Plans; implementing the curriculum and technology renewal cycles across all content areas; strengthening the use of data for decision-making at the District, school, grade/classroom levels; acquiring educational technology to support the curriculum; and enhancing structures and systems to support student mental health, wellness, and learning for a positive school climate.

Goal 2: Increase K-8 student growth and achievement by implementing well-defined academic goals across all subject areas to improve student motivation, time management, and overall academic performance; by establishing high time-on-task expectations for all students; by setting measurable assessments and purposeful engagement; by reinforcing attendance and managing classroom behavior; by adapting to the changing needs of learners; and by implementing positive behavior interventions and support.

Goal 3: Reduce and close the academic achievement gap between high and low-performing students with disadvantaged backgrounds by providing high-quality educational programs and services; by increasing student engagement activities with connections to school and home; and by enhancing parental involvement with planning and reviewing school activities.

Goal 4: Implement the Instructional Design – Framework for the Future as the core K-8 educational plan to empower learners to discover their unique strengths and interests, to solve real world problems, and to collaborate with others. Key components include portraits of a learner, collective efficacy, learner-centered leadership, personalized learning, and coherence.

Goal 5: Increase learning opportunities for K-8 students for future success related to college and careers pathways through the World of Work Initiative, including partnerships with local education institutions, business-industry entities, community-based agencies, and the Duquesne Cyber Academy. Educators will help guide students to establish educational goals and personalized learning plans.

Goal 6: Provide middle school foundation building and preparation for Career and Technical Education pathway opportunities directly related to East Allegheny (Forbes Road) and West Mifflin (Steel Center) School Districts, based on student interests through World of Work experiences and empowerment to succeed at a CTE school of choice beginning in 10th grade.

Goal 7: Enhance learning options through the Duquesne Cyber Academy program by ensuring research-based best practices for high-quality curriculum and instruction; by continuing to provide opportunities for regular teacher consultations with parents and students; and by continuing to offer equal benefit participation in all educational programs, activities, sports, and clubs.

Financial Recovery – Overview

Implementing, monitoring, and evaluating the Financial Recovery Plan are high priorities for continuous school improvement to meet the short- and long-term initiatives and action steps of Administration, Academic Performance, Financial Management, and District Operations. General Fund Budgets and all financial operations will be based on conservative model assumptions and financial projections to ensure that sustainable sources of funds are available to support the District's initiatives. To that end, collective efforts will focus on building financial resources and human capacity for cost-effectiveness and efficiencies across all School District operations.

Financial Recovery Goals Include:

Goal 1: Increase the local real estate tax rate to the Act 1 Index level to ensure financial sustainability for preventative maintenance of the K-8 School Building and produce a structurally balanced General Fund Budget.

Goal 2: Meet on a monthly basis to closely monitor revenues, expenditures, and debt service through updated model assumptions and financial projections for short- and long-term sustainability, acknowledging the need to reduce expenditures due to the loss of ESSER/ARP federal funds.

Goal 3: Advocate for the reduction of tuition payments made to the East Allegheny and West Mifflin School Districts for the education of secondary students through the legislative process and change the tuition formula calculated by the PDE.

Goal 4: Increase student enrollment in the Duquesne Cyber Academy, resulting in a reduction of out-of-district tuition payments made to charter and cyber-charter schools.

Goal 5: Develop and implement a fiscally conservative approach to salary and healthcare benefits through negotiated processes that will control overall expenditures.

Goal 6: Evaluate the continuation of respective administrative, faculty, and support staff positions due to resignations and retirements.

Goal 7: Explore contracted service options through the Allegheny Intermediate Unit for cost-saving measures and engage education, business, and community partnerships which may provide financial resources to the School District.

Goal 8: Expand the Duquesne City Education Foundation fundraising activities to offset some School District expenditures.

Goal 9: Utilize indirect costs of federal and state grants, where applicable, to offset some School District expenditures.

Goal 10: Withhold using local funds to augment grant funding for administrative and professional staff conference expenditures and withhold using local funds to extend educational programs and services beyond the end date of grants.

Financial Recovery Plan Exit Criteria

Exit criteria is set forth in 24 PS 6-641-A(9): ...Establish specific criteria that the financial recovery school district must satisfy before the secretary may terminate the financial recovery school district's financial recovery status under section 624-A. Such criteria shall include, but shall not be limited to:

- (i) The financial recovery school district does not request an advance of its basic education subsidy.
- (ii) All teacher and other employee salaries are paid when due.
- (iii) The financial recovery school district is not in default on any bonds, notes or lease rentals and is not subject to withholding by the secretary under section 633.

(iv) The financial recovery school district does not satisfy the criteria stated in regulations promulgated under section 621-A(a)(2).

(v) The financial recovery school district is making progress toward financial stability.

The Financial Recovery Plan outlines the School District's exit criteria, as follows:

Financial Recovery Plan Exit Criteria	
Number 1	The Future Ready PA Index reports continuous school improvement data sets to support progress measures related to school and student success. The site outlines the state assessment performance measures such as Pennsylvania System of School Assessment (PSSA) and the Pennsylvania Value-Added Assessment System (PVAAS). The following academic conditions shall be an integral part of the Exit Criteria: Using the 2023-2024 school year as a baseline, an annual increase of students achieving Proficient and Advanced scores in ELA, Math, and Science will be accomplished. Using the 2023-2024 school year as a baseline, Mathematics and English Language Arts (grade levels 4-8) as measured by PVAAS will indicate improvements in growth across three years.
Number 2	The District will achieve financial stability by maintaining a positive fund balance of at least five percent (5%) of annual expenditures for three successive years and conclude three successive years with positive annual financial results (revenues exceed expenditures), both as reported in the School District's audited annual financial statements per School Board Policy 620.
Number 3	The scheduled annual debt service shall not exceed \$750,000 per year beginning after all current debt is satisfied and is fully paid.
Number 4	The District shall not borrow for current operating expenses or restructuring debt to reduce the current year's obligations unless the transaction is a refund for savings.
Number 5	The District is not in default on any bonds, notes, or lease rentals and is not subject to withholding by the Secretary under Section 633 of the Public School Code.
Number 6	The District is able to demonstrate a financial projection that forecasts annual balanced budgets for five fiscal years after exiting financial recovery status, based on available information including collective bargaining agreements, debt service schedules, local tax effort, and plans for capital expenditures.
Number 7	The District receives a satisfactory review by the PDE in an analysis of the criteria for determination of recovery status established in regulations promulgated under section 621-A(a)(2), Act 141 of 2012 of the Public School Code of Pennsylvania.
Number 8	The City of Duquesne has been removed from Act 47 financial distressed status; however, the School District shall remain in recovery status or transition / oversight status under section 625-A of the Public School Code, 24 P.S. § 6-625-A.
Number 9	Purchasing, Fund Balance, and Debt Service Board Policies shall be fully enforced for transparency, accountability, and fiscal responsibility.
Number 10	Public Financial Management's multi-year model assumptions and financial projections shall affirm short-term and long-term data that supports structurally balanced annual General Fund Budgets.

Financial Recovery Plan Initiatives

The School District has made considerable progress to improve internal control systems, to restore financial stability, and to make wise investments in students. While most educational and financial initiatives are affirmed, the Financial Recovery Plan provides updated data and information. The School District continues to build on educational and financial successes made in recent years with a primary goal to improve the existing K-8 system through continuous school improvement.

I. ADMINISTRATION

Admin-1. Initiative	Administration
Deadline	Annual and Ongoing
Evaluation Measure	Creations of plans, manuals, and other artifacts of evidence
Responsible Parties	Superintendent Chief Academic Officer Business Manager Director of Special Education Food Service Coordinator Director of Technology, Digital Learning, and Innovation / Cyber School Principal Board Secretary Court-Appointed Receiver, acting as the Board of School Directors

The Superintendent of Schools – in cooperation with the Court-Appointed Receiver who has responsibilities for oversight of School District academic, financial, and school operations – will ensure administrative accountability, transparency, and responsibility in the daily operations of the School District. Through executive and associated skills, the Superintendent will provide the necessary leadership through direct involvement for effective and efficient School District operations.

Admin-1a. Action Steps – Administration

Action	Due by	Responsible Parties
Coordinate District, School, Special Education, and Technology Plans as required by the PDE.	Ongoing	Superintendent Chief Academic Officer Director of Special Education Director of Technology
Schedule annual training for all School Board Members under Act 55 Mandated Training.	Ongoing	Superintendent Board Secretary Court-Appointed Receiver
Improve access to public documents on the District website.	Ongoing	Board Secretary
Develop, maintain, and update Board Policies and Administrative Regulations.	Ongoing	Superintendent Court-Appointed Receiver Business Manager

Action	Due by	Responsible Parties
		Board Secretary
Develop quarterly reports to the PDE, Elected Board of School Directors, and Allegheny County Court of Common Pleas.	Ongoing	Superintendent Director of Special Education Court-Appointed Receiver Business Manager Board Secretary
Develop monthly reports and associated reports, as necessary.	Ongoing	Superintendent Director of Special Education Court-Appointed Receiver Business Manager
Establish a monthly meeting to discuss Recovery Progress.	Ongoing	Superintendent Court-Appointed Receiver
Develop and maintain an electronic Recovery Plan Status Dashboard.	Ongoing	Director of Technology All Administrators Court-Appointed Receiver
Review District contracts for goods and services upon the termination of each agreement.	Ongoing	Business Manager
Maintain an employee position control system to include information such as salaries, benefits, bargaining agreement or individual employment agreements, and employee or contractor status.	Ongoing	Superintendent Business Manager Human Resources Assistant
Improve oversight and accountability of the Food Service Management Company.	Ongoing	Business Manager Food Service Coordinator
Develop a Business Office Procedures Manual.	Ongoing	Superintendent Business Manager
Develop a Human Resources Procedures Manual.	Ongoing	Superintendent Business Manager Human Resources Assistant

II. ACADEMIC PERFORMANCE

AP-1. Initiative K-8 School System

Deadline	June 30 annually
Evaluation Measure	Enrollment in the K-8 program
Responsible Parties	Superintendent Chief Academic Officer Director of Special Education Director of Technology, Digital Learning, and Innovation Business Manager Building Principal Court-Appointed Receiver, acting as the Board of School Directors

In order to improve the existing Duquesne K-8 school system, the District shall continue educational programs and services which include innovative teaching approaches based on the Instructional Model – Framework for the Future. The District shall adopt an annual budget with sufficient funding to maintain and sustain the Duquesne K-8 School as a center of the community.

AP-1a. Action Steps – K-8 School System

Action	Due by	Responsible Parties
Evaluate enrollment, staffing, program needs, and outreach systems.	Ongoing	Superintendent Chief Academic Officer Director of Special Education Business Manager
Maintain District operations based on transparency, accountability, and fiscal responsibility by monitoring revenue and expenditures, cash flow, and budget vs. actual accounting based on best practices.	Ongoing	Superintendent Business Manager
Adopt an annual budget with sufficient funds to maintain and sustain the Duquesne K-8 School.	Annually by June	Court-Appointed Receiver

AP-2. Initiative K-8 Academic Performance

Deadline	Annual and Ongoing
Evaluation Measure	Enrollment in the K-8 program
Responsible Parties	Superintendent Chief Academic Officer Director of Special Education Director of Technology, Digital Learning, and Innovation Building Principal Court-Appointed Receiver, acting as the Board of School Directors

The District shall continue to implement and enhance educational programs and services that leverage innovative teaching approaches aligned with the Instructional Model-Framework for the Future. This includes integrating personalized learning strategies, fostering social-emotional development, and using data-driven instruction to meet various student needs. The District shall adopt an annual budget with sufficient funding to maintain and staff the Duquesne K-8 School and ensure resources are allocated equitably to support high-quality instruction, professional development, and community partnerships. The following Action Steps will help ensure the District fulfills its commitment to innovative, student-centered education while securing and maintaining a strong financial foundation based on accountability, transparency, and fiscal responsibility.

AP-2a. Action Steps – Curriculum Development and Alignment

Action	Due by	Responsible Parties
Conduct an annual review of the curriculum to ensure alignment with the Instructional Model-Framework for the Future.	Annual	Superintendent Building Principal Chief Academic Officer Director of Special Education
Integrate project-based learning and Science, Technology, Engineering, Arts, and Mathematics (STEAM) initiatives to promote critical thinking and innovation.	Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education
Develop and implement differentiated learning pathways to address varying academic needs.	Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education
Align curriculum and instructional materials to Pennsylvania Academic Standards assessed on the PSSA.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education
Utilize PVAAS growth data to inform adjustments in instructional pacing and differentiation.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education
Incorporate PSSA-style questions and performance tasks into classroom assessments to help students build familiarity with test formats.	Quarterly and Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education

AP-2b. Action Steps - Professional Development

Action	Due by	Responsible Parties
Develop a PDE-approved minimum two-year School District Induction Plan. The plan includes first year teachers, first year educational specialists, pre-kindergarten teachers, long-term substitutes, and newly employed teachers with prior school teaching.	Every two years beginning with the 2024-2025 school year	Superintendent Building Principal Chief Academic Officer Director of Special Education

Action	Due by	Responsible Parties
Schedule regular professional development sessions focused on innovative teaching methods, technology integration, and personalized learning.	Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education Director of Technology
Provide training on using data analytics to drive instruction and assess student progress effectively.	Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education
Re-establish professional learning communities (PLCs) to encourage teacher collaboration and sharing of best practices.	Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education

AP-2c. Action Steps – Student Support Systems

Action	Due by	Responsible Parties
Expand social-emotional learning (SEL) programs to address students’ emotional and behavioral needs.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education
Continue to provide targeted interventions for struggling learners through Multi-Tiered Systems of Support (MTSS).	Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education
Ensure access to counseling, mentoring, and other wraparound services.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education

AP-2d. Action Steps – Technology Integration

Action	Due by	Responsible Parties
Increase access to technology and digital tools for students and teachers to support blended and personalized learning.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer Director of Technology
Provide training for educators on using technology to enhance engagement and outcomes.	Ongoing	Superintendent Building Principal Chief Academic Officer Director of Technology
Regularly evaluate and update the District’s technology infrastructure to stay current.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer Director of Technology

AP-2e. Action Steps – Budget Planning and Allocation

Action	Due by	Responsible Parties
Develop a transparent budgeting process that prioritizes funding for staffing instructional programs, technology, and professional development.	Annual	Superintendent Building Principal Chief Academic Officer Director of Technology Business Manager
Seek additional funding sources, including grants and partnerships, to supplement the budget.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education Director of Technology Business Manager
Regularly monitor expenditures to ensure funds are used effectively to achieve District goals.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education Director of Technology Business Manager

AP-2f. Action Steps – Community Engagement and Partnerships

Action	Due by	Responsible Parties
Build partnerships with local businesses, universities, and nonprofits to support educational initiatives and provide real-world learning opportunities.	Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education
Conduct regular forums and surveys to gather input from parents, students, and community stakeholders.	Ongoing	Superintendent Building Principal Chief Academic Officer Director of Technology
Establish mentorship and volunteer programs to enhance student learning experiences.	Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education

AP-2g. Action Steps – Monitoring and Evaluation

Action	Due by	Responsible Parties
Develop metrics and benchmarks to assess the effectiveness of educational programs and services.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer
Use student performance data to make informed decisions and adjust instructional strategies as needed.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer Director of Special Education

Action	Due by	Responsible Parties
Share progress updates with stakeholders to maintain accountability and transparency.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer
Use PSSA data to identify strengths and gaps in student achievement across grade levels and subject areas.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer
Incorporate PVAAS metrics to analyze student growth and measure the impact of instructional practices.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer
Establish data review teams to regularly analyze PSSA and PVAAS results, using the findings to guide decision-making and refine instructional strategies.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer
Share PSSA and PVAAS insights with staff, students, and parents to foster a culture of data-driven improvement.	Annual and Ongoing	Superintendent Building Principal Chief Academic Officer

AP-3. Initiative Curriculum and Technology

Deadline	Technology replacement budget (Annually); Ongoing annual updates to curriculum and technology replacement plans
Evaluation Measure	Periodic revision of the curriculum replacement cycle; completion of a technology replacement budget; funding in the annual budget for cyclical replacement and updates of textbooks, digital devices, classroom materials, and advanced technology
Responsible Parties	Superintendent Chief Academic Officer Director of Technology, Digital Learning, and Innovation Business Manager Court-Appointed Receiver, acting as the Board of School Directors

The District has revised the curriculum, purchased new textbooks and classroom materials, and purchased digital devices to become a one-to-one school district. To institutionalize these improvements and investments, the District shall continue to review and revise its curriculum replacement cycle and develop a technology replacement plan. Annually, the District shall adopt an annual budget with sufficient funding to support this initiative.

AP-3a. Action Steps – Technology

Action	Due by	Responsible Parties
Continue the District's cycle of curriculum writing; periodically, the curriculum replacement cycle will be reviewed and updated.	Annually by June	Superintendent Chief Academic Officer Director of Technology

Develop a five-year replacement and review plan for technology.	Annually by June	Superintendent Director of Technology Business Manager
Adopt an annual budget with sufficient funds for planned curriculum development, as well as the purchase of textbooks, digital devices, classroom materials, and advanced technology.	Annually by June	Approved by the Court-Appointed Receiver, acting as the Board of School Directors

AP-4. Initiative Federal Title Programs

Deadline Quarterly

Evaluation Measure Ensure State and Federal Compliances with Federal Statutes and Regulations

Responsible Parties Superintendent of Schools
Chief Academic Officer
Business Manager
Federal Programs Coordinator
Court-Appointed Receiver, acting as the Board of School Directors

This initiative prioritizes adherence to all applicable federal statutes and regulations to ensure the effective utilization of federal Title Programs, recognizing their critical role in fostering equitable and high-quality education for all students. The District shall use its federal funds to reduce the achievement gap between high- and low-performing students, particularly those from disadvantaged backgrounds. In addition, the District shall continue to use its federal funds to support parent engagement activities to foster a robust parental involvement and effective school-to-home communication. The District shall follow all grant monitoring and reporting requirements to ensure that funds continue to be received to support its programs.

AP-4a. Action Steps – Federal Title Programs

Action	Due by	Responsible Parties
Utilize federal funds to reduce and close the achievement gap in academic achievement between high- and low-performing students, especially those from disadvantaged backgrounds.	Ongoing	Superintendent Chief Academic Officer Director of Special Education Federal Programs Coordinator Building Principal
Continue parental involvement activities and encourage parents to participate in planning and reviewing school activities and programs.	Ongoing	Superintendent Chief Academic Officer Director of Special Education Federal Programs Coordinator Building Principal
Increase student engagement through a variety of activities with connections to school and home.	Ongoing	Superintendent Chief Academic Officer Director of Special Education Federal Programs Coordinator Building Principal

AP-5. Initiative Duquesne Cyber Academy

Deadline	None; ongoing monitoring
Evaluation Measure	Enrollment in District cyber program; enrollment in cyber-charter and charter schools
Responsible Parties	Superintendent Director of Technology, Digital Learning, and Innovation / Cyber Academy Principal Business Manager Court-Appointed Receiver, acting as the Board of School Directors

As a response to parent and student demands for more flexible learning options, the District significantly expanded its Cyber Academy program. These efforts have improved online program offerings for parents and students, addressed the annual growth of cyber charter school enrollments, and provided attention to financial stability by controlling the impact of cyber-charter and charter school costs. Annually, the District shall adopt a budget with sufficient funding to support the Duquesne Cyber Academy.

AP-5a. Action Steps – Duquesne Cyber Academy

Action	Due by	Responsible Parties
Evaluate enrollment, staffing, program needs, and outreach systems to grow the program through marketing and recruiting efforts related to cyber-charter and charter schools.	Ongoing	Superintendent Chief Academic Officer Director of Special Education Cyber Academy Principal Business Manager
Adopt an annual budget with sufficient funds to sustain the Duquesne Cyber Academy.	Annually by June	Approved by the Court-Appointed Receiver, acting as the Board of School Directors

AP-6. Initiative Acceptance and Belonging

Deadline	Ongoing
Evaluation Measure	Quarterly Meetings to Review Program Goals, Board Policy / Regulations, and Outcomes
Responsible Parties	Superintendent Chief Academic Officer Director of Special Education Building Principal Court-Appointed Receiver, acting as the Board of School Directors

The mission and core values of the School District shall provide the guiding principles for acceptance and belonging of all students and staff to feel welcomed in a safe and secure environment. The District shall maintain ongoing efforts to ensure all students have access to quality education and the resources to succeed in a supportive learning environment where every student feels valued and respected. The District shall ensure that

all students and staff have opportunities to offer various perspectives and viewpoints for discussions and decision-making, based on the values of dignity and respect. Furthermore, the District shall actively work to remove institutional barriers that may impede student success and address equity gaps in student achievement and success rates. To further cultivate a supportive environment, the District shall work to recruit and retain a quality workforce of administrators, faculty, and staff, who serve as supportive role models for students by promoting a positive school climate.

AP-6a. Action Steps – Acceptance and Belonging

Action	Due by	Responsible Parties
Ensure all students, regardless of background, have access to quality education and resources they need to succeed, including a supportive culture which promotes equity initiatives for all to achieve with a sense of acceptance and belonging to reach their potential. And, further, ensure every child is included, supported, and treated fairly with dignity and respect.	Quarterly Review Meetings	Superintendent Chief Academic Officer Director of Special Education Building Principal
Ensure that students and staff have opportunities to offer various perspectives and viewpoints for discussions and decision-making, based on the values of acceptance and belonging.	Quarterly Review Meetings	Superintendent Chief Academic Officer Director of Special Education Building Principal
Remove institutional barriers for students, address equity gaps in student achievement and success rates, and value individual uniqueness and talents.	Quarterly Review Meetings	Superintendent Chief Academic Officer Director of Special Education Building Principal
Work to recruit and retain quality administrators, faculty, and staff, promoting opportunities with a sense of acceptance and belonging, successful outcomes, and a positive school climate as role models for students.	Ongoing	Superintendent Chief Academic Officer Director of Special Education Building Principal
Utilize the Common Ground Framework Program Guidelines, as a PDE resource, with continuing Professional Development Plans to ensure that all learners from varying socio-economic backgrounds will experience across the board supportive learning environments.	Ongoing	Superintendent Chief Academic Officer Director of Special Education Building Principal

AP-7. Initiative Career and Technical Education Connections

Deadline 2025-2026 / Ongoing

Evaluation Measure Regular progress reports and associated meetings

Responsible Parties Superintendent of Schools
Chief Academic Officer
Building Principal
Court-Appointed Receiver, acting as the Board of School Directors

The School District will provide middle school foundation building and preparation for Career and Technical Education (CTE) pathway opportunities directly related to East Allegheny (Forbes Road) and West Mifflin (Steel Center) School Districts, based on student interests through World of Work experiences and empowerment to succeed at a CTE school of choice beginning in 10th grade.

AP-7a. Action Steps – Career and Technical Education Connections

Action	Due by	Responsible Parties
Reaffirm career and technical education pathways and connections at Steel Center and Forbes Road CTC's.	2025-2026	Superintendent Chief Academic Officer Building Principal
Provide middle school students foundation building preparations based on World of Work experiences, connecting student interests with CTE 10th grade programs and possible enrollment.	2025-2026	Superintendent Chief Academic Officer Building Principal
Promote Career and Technical Education pathways and World of Work experiences to meet future workforce demands and provide students with the knowledge, skills, abilities they need to thrive in today's rapidly changing job market.	2025-2026	Superintendent Chief Academic Officer Building Principal
Provide educational field trips opportunities for middle school students to visit Forbes Road and Steel Center CTC's as an early career exploratory experience.	2025-2026	Superintendent Chief Academic Officer Building Principal

AP-8. Initiative Secondary Transition Plans to Designated School Districts

Deadline 2026-2027 / Ongoing

Evaluation Measure Regular progress reports and associated meetings

Responsible Parties Superintendent of Schools
Chief Academic Officer
Building Principal
Business Manager
Court-Appointed Receiver, acting as the Board of School Directors

Based on the document, "Duquesne Transition Plans to East Allegheny and West Mifflin Secondary Schools", this Initiative will underscore the importance of bringing parents and students closer together in the transition processes through action steps and timelines that begin in Grade 8 for adequate planning, sufficient time, and equal access for students to decide on a preferred secondary school, course selections, school activities, etc.

This initiative proposes the development of a formal "Educational Partnership" Agreement, which will be student-centered, between the School District and East Allegheny and West Mifflin School Districts. It will include Terms of Agreement, Parent Registration, Tours and Showcase of Courses/Electives, Assignment of Students, Programs and Services, Tuition and Tuition Payments, Special Education, and Timelines.

AP-8a. Action Steps – Secondary Transition Plans to Designated School Districts

Action	Due by	Responsible Parties
Engage key stakeholders, including members of the Education Advisory Committee, for collaborative planning purposes under the guidance and technical assistance of the PDE.	2025-2026	Superintendent Chief Academic Officer Court-Appointed Receiver
Refine the “Duquesne Transition Plans for East Allegheny and West Mifflin Secondary Schools” document and adjust Grade 8 timelines that begin in the first semester of the school year to allow for adequate planning, sufficient time, and equal access for students to decide on a preferred school, course selections, school activities, etc.	2025-2026	Superintendent Chief Academic Officer Director of Special Education Building Principal Court-Appointed Receiver
Collaborate to formalize an “Educational Partnership” Agreement which is student-centered and demonstrates the expectations and responsibilities of Duquesne City, East Allegheny, and West Mifflin.	2025-2026	Superintendent Chief Academic Officer Director of Special Education Business Manager Court-Appointed Receiver
Monitor and evaluate educational programs and services for Duquesne’s 9-12 students through effective communication, improved transition plans for students and parents, equal access to programs and services, electives, and data reports on student progress.	2025-2026	Superintendent Chief Academic Officer Building Principal Court-Appointed Receiver
Incorporate Guiding Principles with specific planning goals and action steps to include administrative assurances for parent/guardian input, faculty, and school community engagement through a series of surveys.	2025-2026	Superintendent Chief Academic Officer Building Principal
Collaborate with the PDE, the Allegheny Intermediate Unit, and designated partners for available resources, technical assistance, and guidance.	2025-2026	Superintendent Chief Academic Officer Building Principal Court-Appointed Receiver

III. FINANCIAL MANAGEMENT

FM-1. Initiative Structurally Balanced General Fund Budget

Deadline	Adopt a structurally balanced budget (annually in June)
Evaluation Measure	Adoption of a structurally balanced budget without one-time revenue sources or unfunded debt borrowings
Responsible Parties	Superintendent Business Manager Court-Appointed Receiver, acting as the Board of School Directors

The District has successfully managed its finances to produce positive annual results and restore a fund balance. As part of its financial management strategy, the District has also made use of multi-year financial projections for decision making. To institutionalize best practices, the Court-Appointed Receiver will work with District officials and the PDE's technical assistance team to prepare updates to the multi-year financial projections at least twice annually.

For the duration of time while the District is designated in Receivership status or ongoing monitoring from the PDE, the District shall annually adopt a structurally balanced General Fund Budget. A structurally balanced budget will have sufficient revenues to cover recurring expenditures unless a multi-year plan is prepared that addresses these deficiencies over time. The District shall not borrow for current operating expenses or restructuring debt to reduce the current year's obligations unless the transaction is a refund for savings. The District may consider use of short-term tax and revenue anticipation notes (TRANS) for cash flow management, only if necessary.

FM-1a. Action Steps – Structurally Balanced General Fund Budget

Action	Due by	Responsible Parties
Prepare updates to the multi-year financial projections at least twice annually, in cooperation with the PDE's technical assistance team.	Twice Annually	Superintendent Business Manager Court-Appointed Receiver
Develop a structurally balanced budget that does not rely on one-time revenues or unfunded debt borrowing.	Annually by June	Superintendent Business Manager All Administrators Court-Appointed Receiver
Follow the PDE's guiding principles and timelines for developing an annual General Fund Budget, including a Board Resolution not-to-exceed the Act 1 Index that increases real estate taxes.	Annually	Superintendent Business Manager Court-Appointed Receiver

FM-2. Initiative Fund Balance

Deadline Annually

Evaluation Measure Implement, monitor and evaluate fund balance board policies and procedures

Responsible Parties Superintendent
Business Manager

Court-Appointed Receiver, acting as the Board of School Directors

The maintenance of a fund balance is essential for the preservation of the financial integrity of the District and is fiscally responsible for both the District and the taxpayer. Insufficient fund balance amplifies financial challenges faced by deferring the timely payment of District expenditures. If a school district does not have sufficient cash reserves, it may rely on short-term borrowing (TRANS) to manage its annual cash flow, which adds costs to the budget. In addition, a fund balance provides a reserve to accommodate unexpected expenditures or unexpected delays in the receipt of revenues. A negative fund balance is unsustainable for the preservation of the District's future; therefore, it shall be the School District's focus going forward to achieve and maintain a positive and sufficient fund balance to meet its financial and operational goals.

FM-2a. Action Steps– Fund Balance

Action	Due by	Responsible Parties
Ensure that the General Fund Budget includes commitments and reserves to determine whether they should be maintained, increased, or used for designed and authorized purposes.	Annually	Superintendent Business Manager Court-Appointed Receiver
Strive to maintain an unassigned fund balance in the General Fund Budget of not less than five percent (5%) and not more than eight percent (8%) of the budgeted expenditures for the fiscal year.	Annually	Superintendent Business Manager Court-Appointed Receiver
Maintain a positive fund balance of not less than five percent (5%) of expenditures annually for at least three years as required by Board Policy 620 and Act 141 of 2012.	Annually	Superintendent Business Manager Court-Appointed Receiver
Identify and pursue options for increasing revenues, decreasing expenditures, or a combination of both, if the fund balance falls below the threshold of five percent (5%) of budgeted expenditures.	Annually	Superintendent Business Manager Court-Appointed Receiver

FM-3. Initiative Debt Management

Deadline	Annually
Evaluation Measure	Implement, monitor and evaluate debt service management policies and procedures
Responsible Parties	Superintendent Business Manager Court-Appointed Receiver, acting as the Board of School Directors

The District’s debt management policies are intended to improve the quality of decisions, provide justification for the structure of debt issuance, and ensure a commitment to long-term financial planning. Adherence to the policies demonstrates that the School District is professionally managed and can be expected to meet its obligations in a timely manner, subject to review by rating agencies and capital markets. The policies also align restrictions for newly acquired debt with the Financial Recovery Plan and Exit Criteria.

FM-3a. Action Steps – Debt Management

Action	Due by	Responsible Parties
Manage debt service levels and related annual costs to meet long-term obligations based on available resources.	Annually	Superintendent Business Manager Court-Appointed Receiver
Manage the debt service program in line with current and reasonably projected financial resources for future sustainability and stability of School District operations.	Annually	Superintendent Business Manager Court-Appointed Receiver

Action	Due by	Responsible Parties
Ensure that financing satisfies prudent standards and efficiently utilize financial resources to maintain fiscal stability while meeting long- term capital needs.	Annually	Superintendent Business Manager Court-Appointed Receiver
Present annual updates on the District's debt issuance policies to build public confidence in and better public understanding of the School District's practices.	Annually	Superintendent Business Manager Court-Appointed Receiver
Meet with the PDE technical assistance team to discuss debt service levels, potential borrowings or refinancings, and other items that may affect the School District's debt management.	Annually	Superintendent Business Manager Court-Appointed Receiver

FM-4. Initiative Real Estate Tax Collection

Deadline	Meet with the City of Duquesne annually - December
Evaluation Measure	Revenues generated
Responsible Parties	Superintendent Business Manager Court-Appointed Receiver, acting as the Board of School Directors

In parallel with Allegheny County's property tax assessments and low taxable properties in the City of Duquesne, the District shall develop a strategy with the County and City with an effort to increase net current real estate tax collections to a minimum of ninety percent (90%) as outlined in the Chapter 18 designations.

The District shall work with the Allegheny County and the City of Duquesne (Third Class Cities by statute are responsible for collections) to evaluate potential opportunities to increase the real estate tax collection rate. Increasing the collection rate for taxes can have a significant impact on short-term revenues, and these partners should make all efforts at their disposal to increase the available resources to support needed programs. Discussions between the taxing bodies should focus on data analysis rather than anecdotal reports. Areas of focus should include the following questions, as well as other areas identified by the partners:

- How frequent are property owner's delinquent on the same property in consecutive years?
- Are delinquent properties typically commercial or residential properties?
- Are there a small number of accounts with large delinquencies, or are the delinquencies spread across many small accounts?
- What steps need to be taken to address the impact of reassessment on property tax receipts?

FM-4a. Action Steps – Real Estate Tax Collection

Action	Due by	Responsible Parties
Meet with the City of Duquesne to determine options to increase the real estate tax collection rate.	Annually by December	Superintendent Business Manager

Action	Due by	Responsible Parties
Review and study tax collection methods to increase real estate collection rates to 90 percent (90%) or better.	Annually by December	Superintendent Business Manager

FM-5. Initiative Residential and Commercial Real Estate Assessment Appeals Program

Deadline	Annually
Evaluation Measure	Review regular updates and outcomes on property assessment filings and appeals
Responsible Parties	Superintendent Business Manager Court-Appointed Receiver, acting as the Board of School Directors District Solicitor

In order to preserve its tax base, the District shall implement a program to file property assessment appeals to the Allegheny County Board of Property Assessments Appeals and Review (BPAAR). The District shall ensure that staff receive training on the reassessment process and that the District has proper legal representation for the appeals hearings. As the District files or challenges these appeals, it shall maintain a database recording each appeal filed and the decision received. In addition, this database shall track the ongoing costs to the District as a result of filing these appeals, in addition to the additional tax revenue generated from pursuing reassessment appeals.

FM-5a. Action Steps – Residential and Commercial Real Estate Assessment Appeals Program

Action	Due by	Responsible Parties
Follow the guiding principles for property assessment appeals process (Reference Allegheny County Council Ordinance 02-24), and the BPAAR.	Annually by October	Superintendent Business Manager District Solicitor Court-Appointed Receiver
Ensure Business Office staff are properly trained on the County-wide reassessment processes.	Annually by October	Superintendent Business Manager District Solicitor
Research and study property values and other relevant information.	Annually by October	Superintendent Business Manager District Solicitor
Provide a computer printout showing the results of all tax appeals heard to date and decisions received, including costs for professional services and additional school taxes generated annually.	Ongoing	Superintendent Business Manager District Solicitor

FM-6. Initiative Grants Management

Deadline	Ongoing
Evaluation Measure	Revenues generated

Responsible Parties Superintendent
Business Manager
Chief Academic Officer
Court-Appointed Receiver, acting as the Board of School Directors

The District has relied on grant funds in the past to support its academic priorities and goals, and it recently received grants for technology support and transportation service for summer programs. The District shall continue to prioritize identifying grant opportunities that align with its strategic goals and review grant funding requirements to ensure it meets those mandates. The District shall create a tracking system to review applications for new grants and to track reporting requirements of awarded grants. This system shall include the amounts received for awarded grants and any requirements regarding how funds are expended. The District shall provide a report annually outlining the grants that it has applied for, amount received, amount drawn down to date, and remaining funds. Based on the District's current financial position, it shall cease operating programs or staff associated with grant funding once funds expire, if an alternative source of sustainable funding is not identified, unless otherwise directed by the Court-Appointed Receiver.

FM-6a. Action Steps– Grant Writing

Action	Due by	Responsible Parties
Identify new grant opportunities that align with the District's strategic goals.	Ongoing	Superintendent Director of Special Education Business Manager Chief Academic Officer
Create a system to track applications and approved grant funds.	Ongoing	Superintendent Business Manager Chief Academic Officer
Examine grant funding requirements to meet mandates.	Annually	Superintendent Business Manager
Report annually on the timeline of all awarded grants, the amounts drawn down to date and in the current fiscal year, as well as amounts remaining.	Annually	Superintendent Business Manager
Cease operating programs after grant funding expires if sustainable sources of funding are not identified.	Annually	Superintendent Business Manager Court-Appointed Receiver

FM-7. Initiative Medicaid ACCESS Revenue

Deadline Evaluate evidence of increased ACCESS revenue (October 2026)
Evaluation Measure Revenues generated
Responsible Parties Superintendent
Business Manager
Court-Appointed Receiver, acting as the Board of School Directors

School districts may be reimbursed for the costs of services provided for Medicaid-eligible children through the Commonwealth's School Based Access Medicaid Reimbursement Program (ACCESS). Examples of reimbursable costs include transportation or mental health services and behavioral counseling. The District shall review its ACCESS billing policies and procedures to determine if any changes are required to increase revenue and maximize the use of these funds. In addition, the District shall analyze whether there are services that are currently provided that are eligible for ACCESS funding that are not currently receiving reimbursement. Based upon the direction of the Court-Appointed Receiver, the District may seek external support from a vendor to conduct the review, which could include the Intermediate Unit or a firm. The District shall continue to monitor and report on total Medicaid ACCESS revenue annually, as well as the costs of special education programs supported by ACCESS reimbursement and other funds.

FM-7a. Action Steps– Medicaid ACCESS Revenue

Action	Due by	Responsible Parties
Review ACCESS billing policies and procedures to determine if changes are required in order to increase Medicaid ACCESS revenue.	Ongoing	Superintendent Business Manager Court-Appointed Receiver
Monitor and report Medicaid ACCESS revenue annually.	Annually	Superintendent Business Manager

FM-8. Initiative Healthcare Savings

Deadline	Ongoing
Evaluation Measure	Savings generated
Responsible Parties	Superintendent Business Manager Court-Appointed Receiver, acting as the Board of School Directors

In the 2024-25 budget, healthcare is the largest category of the District's benefits costs. Due to market pressures, the projections currently assume that healthcare costs will grow by approximately 10.0 percent in the near future before returning to historical averages in the long-term. During the negotiation of contracts, the District shall review its current plan design and employee contributions to identify potential adjustments that could result in cost savings. The District shall conduct a benchmark study to compare plan design and employee contributions with comparable school districts. In negotiating its contracts, the District shall offer these changes as options to reduce the cost impacts to the budget in future years.

FM-8a. Action Steps – Healthcare Savings

Action	Due by	Responsible Parties
Conduct a benchmark study of comparable school districts' healthcare plan structures and employee contributions.	By October 2025	Superintendent Business Manager
Develop options to change plan design or increase employee contributions to generate savings.	Ongoing	Superintendent Court-Appointed Receiver Business Manager

Action	Due by	Responsible Parties
Implement healthcare cost savings changes.	Ongoing	Superintendent Business Manager

FM-9. Initiative Human Resources / Staffing Levels

Deadline	Annually
Evaluation Measure	Evaluation of staffing levels
Responsible Parties	Superintendent Business Manager Court-Appointed Receiver, acting as the Board of School Directors Human Resources Assistant

Salaries and benefits are the largest expenditure driver in the District's budget. In order to manage the growth in costs and ensure effective use of resources, the District shall evaluate its current staffing levels regularly. Using enrollment, the needs of the current student population, number of sections, and classroom sizes as key metrics, the District shall ensure that positions for teachers, paraprofessionals and administrators are staffed at appropriate levels given available resources. The District shall prioritize the educational needs of its students primarily, and then pursue cost containment as a secondary goal. If an employee retires or resigns, then the District shall review the position to determine if it is needed under its current operating needs. Where possible, the District shall prioritize maintaining full-time positions, since it has reported difficulties retaining employees in part-time positions.

FM-9a. Action Steps – Human Resources / Staffing Levels

Action	Due by	Responsible Parties
Evaluate current staffing levels based on the needs of the District, enrolled students, and available resources in conjunction with an analysis of salaries and benefits of respective Collective Bargaining Agreements, Act 93 Agreements, and Individual Employment Agreements.	Ongoing	Superintendent Director of Special Education Court-Appointed Receiver Business Manager Human Resources Assistant
Analyze the workload currently handled by departing employees due to resignations, retirements, and reassignment of staff; identify potential areas where existing staff can absorb additional responsibilities.	Ongoing	Superintendent Director of Special Education Court-Appointed Receiver Business Manager Human Resources Assistant
Analyze vacant positions created by resignations, retirements, and reassignment of staff; determine if the vacant position (s) will be filled based on need and/or available resources.	Ongoing	Superintendent Director of Special Education Court-Appointed Receiver Business Manager Human Resources Assistant
Complete a Human Resources internal audit to ensure that all District policies and State and Federal regulations are documented for compliance purposes and for the efficiency and accountability of Human Resources	Ongoing	Superintendent Court-Appointed Receiver Business Manager Human Resources Assistant

Action	Due by	Responsible Parties
operations, inclusive of benefits, job descriptions, and the position control system.		

IV. DISTRICT OPERATIONS

DO-1. Initiative Preventative Maintenance Plan

Deadline	Update the preventative maintenance plan (annually)
Evaluation Measure	Adoption of multi-year preventative maintenance plans and budget
Responsible Parties	Superintendent Business Manager Director of Technology, Digital Learning, and Innovation Director of Facilities, Transportation, and Security Court-Appointed Receiver, acting as the Board of School Directors

In addition to the capital improvement plan, the District shall create a plan for repair and replacement cycles for various operational areas such as facilities and technology. The District should first identify and list all areas that will need ongoing repairs/replacements such as classroom technology, staff technology, HVAC equipment, food service equipment, and vehicles to maintain proper standards. Each area identified may have separate repair and replacement cycles. For example, the District may develop a five-year technology replacement cycle to purchase new laptops for students and a five-year cycle for staff. Other options include a four-year cycle for items such as food service equipment or a five-year cycle for vehicles. The District should create a tracking tool for all repair and replacement cycles to monitor progress and ensure the District is meeting established timelines.

The District can use resources through organizations such as the Pennsylvania Association of School Business Officials (PASBO), the Association of School Business Officials (ASBO), and the Government Finance Officers Association (GFOA) to identify industry standards and/or best practices.

DO-1a. Action Steps – Preventative Maintenance Plan

Action	Due by	Responsible Parties
Create short-term and long-term plans to ensure that funds are available for repairs and maintenance with a focus on investments that would increase productivity, equipment reliability, and efficiency.	Annually by June	Superintendent Business Manager Director of Facilities, Transportation and Security
Optimize asset efficiency and reliability to reduce equipment failures and downtime, and to reduce the risk of accidents.	Ongoing	Superintendent Business Manager Director of Facilities, Transportation and Security

DO-2. Initiative Capital Improvement Plan

Deadline	Annually
Evaluation Measure	Adoption of a Multi-year Capital Plan
Responsible Parties	Superintendent Business Manager Director of Facilities, Transportation, and Security Court-Appointed Receiver, acting as the Board of School Directors

The District currently maintains one school building, the Duquesne K-8 School, which provides classroom space for grades Kindergarten through 8, administrative offices, and leased classroom space to the Allegheny Intermediate Unit for Pre-K Counts and Head Start Programs. The District also owns its former high school football field, and the stadium located at the site was demolished in 2023.

Through the quarterly report process, the District has provided updates to stakeholders on facility improvements and building upgrades. As a supplement to this communication, the District shall create a capital improvement plan to identify capital projects, prioritize projects based on established criteria (e.g. safety or available funds), and assign funding sources. The Receiver and the Superintendent shall collaborate to establish a timeframe for when the plan shall be periodically updated. Whether through the quarterly report or periodic updates to the capital improvement plan, the District shall summarize facility improvements made to its facilities and any changes in its plan for the long-term utilization of its physical assets.

To the extent possible with available information from the preventative maintenance plan, the District may include other capital items such as vehicles and technology that can be appropriately capitalized on a basis that reflects their actual useful life. If these items are not included in the capital improvement plan, then the District may create separate plans to identify, prioritize, and fund those investments.

DO-2a. Action Steps– Capital Improvement Plan

Action	Due by	Responsible Parties
Create an inventory of capital investments and estimated costs.	Annually by June	Superintendent Business Manager Director of Facilities, Transportation and Security
Identify, prioritize, and budget for infrastructure improvements through long-term investments and projects, based on available funds and grants.	Annually by June	Superintendent Business Manager Director of Facilities, Transportation and Security Court-Appointed Receiver
Develop a financing plan for capital needs, which may include available funds, grants, or potential future borrowings.	Annually by June	Superintendent Business Manager Director of Facilities, Transportation and Security Court-Appointed Receiver
Adoption of an annual budget for investments in technological advances, sustainability, proper resourcing	Annually by June	Superintendent Business Manager Director of Facilities, Transportation and Security

Action	Due by	Responsible Parties
/ timelines, based on need, funding, and school community benefit.		Court-Appointed Receiver

DO-3. Initiative School Safety and Security

Deadline	Annually - June
Evaluation Measure	Adoption a budget to support operations.
Responsible Parties	Superintendent Business Manager Director of Facilities, Transportation, and Security Act 44 Safety and Security Coordinator Court-Appointed Receiver, acting as the Board of School Directors

On an ongoing basis, the District shall conduct a comprehensive evaluation of its safety and security program. This shall include a review of staff training needs, processes, and procedures to identify gaps in current practices and improvements that may need to be made. In order to complete the review, the District shall conduct a Security Audit with the Pennsylvania State Police to identify security vulnerabilities and potential threats. The District shall also collaborate with Duquesne City officials on emergency planning protocol and ensure all Standard Response Protocols and Emergency Operations Plans are updated annually. Depending upon the needs of the District, the Court-Appointed Receiver may seek other firms or organizations to supplement this review, if needed. In the process of completing the evaluation, the District shall also review processes, procedures, and protocols, with an initial focus on checking student bags, identifying contraband, and ensuring the safety of students and staff in conducting the checks.

The District shall ensure all mandatory training for staff, including, but not limited to: Act 44 training occurs for security personnel and active shooter response training for all staff members. As required by law or regulation, the Court-Appointed Receiver may also require additional training, as needed.

In the annual budgeting process, the District shall ensure that sufficient funds are available for safety training and evaluations. The District shall also include security upgrades in its capital improvement planning process, with an initial focus on its communications system.

DO-3a. Action Steps – School Safety and Security

Action	Due by	Responsible Parties
Evaluate needs, budget funds, and upgrade security systems annually. In the initial year, the District shall prioritize the Emergency Alert communication systems for increased school safety and security.	Ongoing	Superintendent Director of Facilities, Transportation and Security Act 44 Safety and Security Coordinator
Update Standard Response Protocols and the Emergency Operations Plan; meet with City officials for collaboration and emergency planning.	Annual	Superintendent Director of Facilities, Transportation and Security Act 44 Safety and Security Coordinator

Action	Due by	Responsible Parties
Conduct a comprehensive Security Audit with the Pennsylvania State Police to identify threat assessments and security vulnerabilities.	Every Three Years	Superintendent Director of Facilities, Transportation and Security Act 44 Safety and Security Coordinator
Ensure compliance and budgeting for Act 44 education, training, and compliance with all security personnel, including regular active shooter response training for all staff members.	Annually by June	Superintendent Business Manager Director of Facilities, Transportation and Security Act 44 Safety and Security Coordinator
Update video surveillance equipment additions, including the purchase of cameras, hardware, cabling, server management tools, to increase response performance involving student situations.	Ongoing	Superintendent Director of Facilities, Transportation and Security Building Principal Act 44 Safety and Security Coordinator
Update procedures for checking student bags for contraband possessions, including full bag content removal and inspections during morning arrival for all students.	Annually by June	Superintendent Director of Facilities, Transportation and Security Building Principal Act 44 Safety and Security Coordinator
Ensure protocols are in place for administrators, security, and the school nurse concerning student health and safety during suspected contraband detection or use on school property.	Ongoing	Superintendent Director of Facilities, Transportation and Security Building Principal Act 44 Safety and Security Coordinator

DO-4. Initiative Student Transportation

Deadline	Cost savings plan (October 2026); Ongoing adjustments to transportation spending
Evaluation Measure	Adoption of a cost savings plan; Transportation savings
Responsible Parties	Superintendent Business Manager Director of Facilities, Transportation, and Security Court-Appointed Receiver, acting as the Board of School Directors

The District currently contracts with Sun Coach Lines LLC for its transportation needs, and it periodically includes other vendors depending on student needs. Total transportation costs increased by approximately 34.3 percent between the 2022-23 and 2023-24 school years, due to both greater usage of vehicles and higher costs per vehicle. The District recently signed a new contract with Sun Coach, and the 2024-25 school year is the first year of the five-year agreement. At least two years prior to the expiration of the current agreement, the

District shall conduct an efficiency review of its transportation operations to identify the potential for route improvements, route consolidation, or alternative service provision. These will be important steps to identify potential savings in advance of the competitive bidding process once the current contract expires.

In the efficiency review, the District shall evaluate its current transportation data, such as riders per vehicle, costs per vehicle, and reimbursement rates to determine if it can implement cost-saving measures. Using the analysis from its transportation data, the District shall develop a multi-year improvement plan that outlines efficiency targets with estimated savings and a specific timeline for improvement by October 2026. Each year, the District shall provide annual updates on total costs and ongoing efforts to reduce spending as outlined by its current priorities and those included from the efficiency review. The District may update or prepare additional transportation analyses as directed by the Court-Appointed Receiver to generate cost savings.

DO-4a. Action Steps – Student Transportation

Action	Due by	Responsible Parties
Evaluate the District’s transportation system using measurements such as riders per vehicle, costs per vehicle, and reimbursement rates.	By October 2026	Superintendent Business Manager Director of Facilities, Transportation, and Security
Develop a multi-year improvement plan, which includes efficiency targets, specific timelines for improvement actions, and estimated savings.	By October 2026	Superintendent Business Manager Director of Facilities, Transportation, and Security
Provide annual updates of total transportation costs and continue ongoing efforts to reduce spending as outlined by the plan.	Ongoing	Superintendent Business Manager Director of Facilities, Transportation, and Security
Prepare updates to the efficiency evaluation and develop a new cost savings plan.	Periodically as needed	Superintendent Court-Appointed Receiver Business Manager Director of Facilities, Transportation, and Security

Financial Projections

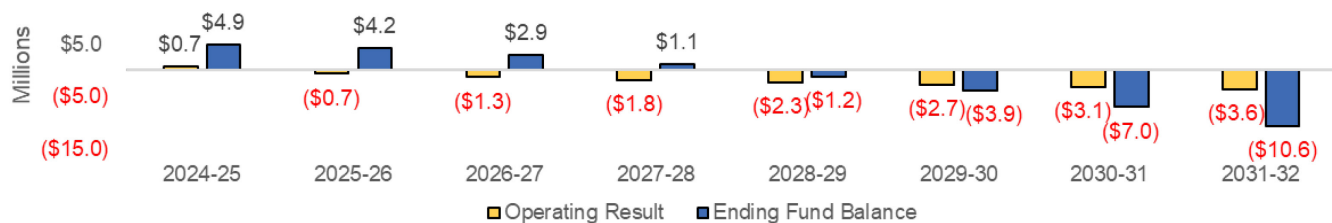
The District’s financial projections provide a reference point that is used by the Court-Appointed Receiver and the District to make decisions regarding investments in the District’s students. Financial stability allows the School District to plan for spending required to create an environment where children can learn. The projections included here are the most recent version created in preparation for the 2025-26 school year. Future updates to the projections are included in the Court-Appointed Receiver’s quarterly reports on the implementation of the Recovery Plan.

The budget projections use the District’s 2024-25 budget to project revenues and expenditure growth over the next seven years, and the assumptions used in the financial model are included in an appendix to the Recovery Plan. Several adjustments are made to the 2024-25 results to reflect changes that occurred throughout the year, including: alignment with the Commonwealth’s enacted budget, and staffing adjustments to meet student and operational needs. These projections include assumptions for salary and benefit growth, debt service, preventative maintenance and

capital improvements, and sustainability of the District’s educational program and services. These projections assume that charter school enrollment will return to the historical average of 215 students and remain flat, and the projections assume that the secondary tuition payments to East Allegheny and West Mifflin School Districts grow at the base Act 1 Index as described in Act 35 of 2023. These projections assume that the School District will continue to raise its real estate tax rate to the Adjusted Act 1 Index annually for targeted investments in facility improvement and preventative maintenance. The Commonwealth’s estimated Adequacy Supplement distributions are not included in the projections after 2024-25, since the legislature will approve funding amounts on an annual basis.

The following chart and table summarize the results of the District’s multi-year financial projections. In the projections, the District’s revenues grow by 2.1 percent per year, which is driven by the assumptions for State funding, which accounts for over 84.9 percent of the District’s revenues in 2024-25. The District’s expenditures grow at a faster rate than total revenues, increasing by 4.4 percent per year. The expenditure trends are driven by spending, particularly personnel costs and tuition costs for charter schools and secondary schools. These three categories account for 77.8 percent of total costs in 2024-25.

**Duquesne City School District
Recovery Plan Financial Projections**



	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
	Adjusted	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Rev	\$22,802,366	\$22,973,427	\$23,545,783	\$24,110,463	\$24,663,567	\$25,229,536	\$25,814,148	\$26,392,130
Exp	\$22,141,183	\$23,630,973	\$24,866,531	\$25,918,388	\$26,928,541	\$27,937,762	\$28,951,571	\$29,949,900
OR	\$661,182	(\$657,546)	(\$1,320,749)	(\$1,807,925)	(\$2,264,974)	(\$2,708,226)	(\$3,137,423)	(\$3,557,770)
EFB	\$4,899,505	\$4,241,958	\$2,921,210	\$1,113,285	(\$1,151,690)	(\$3,859,916)	(\$6,997,338)	(\$10,555,108)

As shown in the prior chart, the projections show that the District would end each fiscal year with negative operating results, due to projected increases in expenditures outpacing the District’s potential revenue from tax increases and historical subsidy increases from the Commonwealth. After 2025-26, annual shortfalls grow by \$400,000 to \$700,000 per year, and the District is projected to exhaust its fund balance in 2028-29. In order to preserve the District’s fund balance and to continue to sustain its academic programs, it will be critical for the District to implement the cost saving measures of the Financial Recovery Plan, and to seek additional revenue sources.

Monitoring Phase

If the District’s Severe Financial Distress status is removed, the District will enter a five-year monitoring phase as outlined in Act 141 of 2012. In this phase, the District’s Financial Recovery Plan will still be applicable to guide the District’s continued progress in maintaining its stability. The PDE, under Act 141 of 2012, will assign a Chief Recovery Officer (CRO) to monitor and provide oversight for academic and financial matters.

In the monitoring phase, the CRO and the PDE shall develop a plan for regular evaluation and reporting for the District. The monitoring phase shall include, but not be limited to:

- Monthly meetings with the PDE to discuss progress or potential issues.
- Preparation of a Quarterly Progress Report on the status of initiatives, progress towards academic goals, cash flow reports, and periodic updates to the multi-year financial projections.
- Alignment of resources and systems of support from the PDE to ensure that the District can continue to build strong processes to create the conditions for growth in student achievement.

During the monitoring phase, the District shall continue to adhere to the initiatives and action steps of the Financial Recovery Plan. In the monitoring phase, the District shall follow these steps in accordance with the Plan initiatives:

- Implement and periodically update the Local Education Agency (LEA) Comprehensive Plan in collaboration with the PDE.
 - Including but not limited to any school improvement plan designation (e.g., CSI, A-TSI, TSI) for continuous improvement, accountable leadership, and enhanced teaching and learning.
- Ensure sufficient funding is available to support the positions, programs, and processes outlined in the comprehensive plans.
- Maintain programmatic and financial support for curriculum updates, replacement of textbooks and classroom materials, replacement of technology, and the Duquesne K-8 School and Cyber Academy.
- Maintain balanced budgets and a positive fund balance.

RESOURCES AND REFERENCES

Resources

1. The School District Financial Recovery Law (Act 141 of 2012)
2. Chapter 18, Financial Recovery
3. Act 86 of 2016, School Finances, Grants and Funding
4. Financial Recovery Plan, as amended, <https://www.dukecitysd.org/>
5. Quarterly Progress Reports, Duquesne City School District, <https://www.dukecitysd.org/>

Reference Manuals (Internal Administrative)

6. ESSA (Every Student Succeeds Act) Fiscal and Programs Manual
7. Consolidated Financial Reporting System (CFRS), Annual Financial Report Manual



March 4, 2025

Duquesne City School District Model Assumptions

The following is a description of the data sources and the assumptions used to develop the financial projection for the Duquesne City School District (DCSD). These projections use the District's audited 2023-24 results and estimated fund balance and adopted 2024-25 budget.

Revenue Projections

- Local sources
 - Current real estate taxes
 - DCSD's adopted 2024-25 budget included a tax increase of 8.78 percent or 1.71 mills for a total rate of 21.19 mills
 - The millage rate is increased to the Adjusted Act 1 Index for each year of the projections, based off of the Base Index as projected by the Independent Fiscal Office (IFO) and the District's MV/PI Aid Ratio from 2024-25

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
	IFO	IFO	IFO	IFO	IFO	PFM	PFM
	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Adjusted Act 1 Index	6.6%	6.1%	5.6%	5.3%	5.3%	5.0%	4.6%

- The collection rate is held flat at the 2024-25 budgeted rate of 78.5 percent
 - Assessed value is held flat at \$104.4 million in the projected years, which is based on data provided for the 2024-25 budget
 - Delinquent real estate taxes are held flat at the budgeted amount
 - Earned income taxes (EIT)
 - EIT revenues grow by 2.7 percent each year, which is based on the compound annual growth in revenue from 2016-17 to 2022-23
 - Delinquent EIT is calculated as 0.8 percent of the prior year's tax revenue for projected years which initially increases to \$2,690 in 2025-26; the following years grow by 2.7 percent
 - Real estate transfer taxes are held flat at \$28,000, which is approximately the average revenue for the three-year period from 2019-20 to 2022-23
 - Local services taxes are held flat at \$6,000, which is just under average pre-pandemic revenues for the four-year period from 2018-19 to 2022-23
 - All other local revenue sources are held flat
- State Sources
 - Basic Education Funding (BEF) and Special Education Funding (SEF)
 - BEF and SEF are projected using the District's share of funding provided by the student-weighted funding formulas
 - Projected amounts assume historical increases in formula-based funding from the Commonwealth since the adoption of the new formulas:
 - BEF – \$225 million added to the Statewide formula annually
 - SEF – \$46.75 million added to the Statewide formula annually



- The District's projections were calculated using the District's share of student-weighted funding in 2024-25 resulting in the following annual growth rates:
 - BEF – Approximately 1.9 percent per year
 - SEF – Approximately 4.0 percent per year
- 2024-25 budgeted amounts were adjusted to reflect the State's enacted allocations
- Ready to Learn Block Grant
 - In 2024-25, DCSD will receive \$247,028 from the Adequacy Supplement; DCSD does not receive the Tax Equity Supplement
 - Beginning in 2025-26, the District's Adequacy Supplement is moved to the Ready to Learn Block Grant Foundation Amount, and then it is held flat
 - The baseline projections do not include additional Adequacy or Tax Equity Supplements after 2024-25
- Cyber Charter Tuition Reimbursement: In 2024-25, DCSD receives \$54,341, which is held flat in future years
- Transportation Subsidy: Projected to grow at half of the inflationary rate
- Reimbursements for PSERS and Social Security
 - PSERS reimbursement is held flat at 75.8 percent, which is the 2024-25 budgeted reimbursement percentage
 - Social Security reimbursement is increased in 2025-26 to 72.9 percent, which is the three-year average from 2018-19 to 2020-21, and then the rate is held flat
 - Both reimbursements increase with projected costs
- PlanCon revenues are based on the debt service schedule provided by PFM Financial Advisors LLC; final payments will take place in 2024-25
- All other state sources are held flat in the projected years
- Federal Sources
 - In 2024-25 only, Title funds are adjusted by approximately \$74,000 in Title grant supplements to cover the costs of one English Language Learner teacher; the grant funds are removed from the projections after 2024-25
 - All other Title funds are held flat in the projected years
 - In 2024-25 Medicaid ACCESS revenue is reduced to \$30,000 based on revenue trend data assessed at the District
 - QSCB Reimbursement is based on the debt service schedule provided by PFM Financial Advisors LLC; final payments will be received in 2028-29
 - All remaining federal sources are held flat in the projected years

Expenditure Projections

- Personnel costs
 - Salaries are grown by 4.0 percent in 2025-26 to reflect annual salary increases and step movement based on input from the District and the Receiver
 - After contracts expire in 2026-27, salaries are grown by 3.0 percent throughout the projections
 - Health insurance costs increase by 10.0 percent annually from 2025-26 to 2028-29, beginning in 2029-30 rates decrease by 1.0 percentage point annually
 - These estimates are based on input from the District and near-term estimated future rate increases for Allegheny County Schools Health Insurance Consortium (ACSHIC) plans
 - The growth rate is reduced to 7.0 percent in 2031-32 to reflect the gradual return to national cost growth trends
 - Social Security contributions are tied to salary growth



- PSERS costs grow at projected contribution rates published by PSERS in December 2024, and with changes in adjusted salaries
- Other employee benefits
 - Costs include dental insurance, life insurance, vision insurance, unemployment compensation, workers' compensation, and tuition reimbursement
 - Costs are grown at 2.8 percent in 2025-26 and at 2.5 percent from 2026-27 onward, which is a blended rate of salary growth tied to unemployment and workers' compensation, and inflationary growth for all other benefits
- The 2024-25 budget is adjusted for increases in staff that result in approximately \$261,000 in additional salaries and approximately \$61,000 in net benefit costs
 - After costs are added in 2024-25, salaries and benefits grow by the growth rates described above
- Charter School Tuition Payments
 - Charter school tuition rates are based on the District's PDE-363 form for the 2024-25 school year
 - In future years, tuition rates are estimated based on the model's forecasted growth in expenditures and federal revenues
 - Charter school enrollment
 - Charter school enrollment is held at 215 from 2025-26 onward, which is based on the average ADM from 2017-18 to 2022-23
 - In 2024-25, tuition costs for special education students attending cyber charter schools are reduced in alignment with new tuition rate calculations effective in January 2025
- West Mifflin ASD / East Allegheny SD (WMASD and EASD) Tuition Payments
 - In 2025-26, the 2024-25 budgeted total tuition is grown by projected Base Index rates in order to estimate both the growth of tuition and recent growth in enrollment
 - Base Index projections are from the IFO published in October 2024
 - Beginning in 2030-31, our estimates reduce the Base Index until it reaches 2.8 percent

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
	IFO	IFO	IFO	IFO	IFO	PFM	PFM
	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Base Index	4.0%	3.7%	3.4%	3.2%	3.2%	3.0%	2.8%

- Operating Expenditures
 - Debt service payments are based on the schedule provided by PFM Financial Advisors
 - Other objects and other financing uses are held flat in projected years
 - All other costs receive an inflation increase of 2.23 percent based on the headline CPI projections for 2024 to 2033 from the Federal Reserve Bank of Philadelphia's Survey of Professional Forecasters Third Quarter released in November 2024