Short-Changing Philadelphia Students:
How The 10-Year Tax Abatement Underwrites Luxury Developments And Starves Schools

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Philadelphia is a first-class city that deserves a first-class education system. As the School District of Philadelphia faces a growing budget deficit with unprecedented layoffs and program cuts, it is clear that Philadelphia's public school children are being deprived of an adequate education. Sadly, the school funding crisis sparked by Governor Corbett's drastic cuts to public education leaves Philadelphia schools more reliant on local revenue sources, which primarily consist of real estate taxes. Despite the growing need for local revenue, the city of Philadelphia's 10-year real estate abatement program—deemed one of the "most generous" in the country—exacerbates the crisis by denying schools vital funding. The abatement disproportionally gives large residential developers huge tax breaks and further starves Philadelphia's schools of much needed revenue. By giving Philadelphia developers an unusually generous pass on real estate taxes, the city is failing school children and their communities. In the midst of controversy over AVI and an increasing awareness of the city's tax delinquency dilemma, the 10-year tax abatement is yet another example of Philadelphia's broken tax system.

FINDINGS:

Generous real estate tax abatements deprive Philadelphia public schools of millions in needed revenue.

Philadelphia's 10-year tax abatement program gives building owners and developers a 10-year pass on property taxes on new construction or renovations, depriving Philadelphia schools of nearly $50 million in 2014; lost revenue that could have been used to stop the closure of 24 schools, borrowing of $50 million to open schools on time, or the elimination of the school district's music program. Moreover, with the program primarily benefitting wealthy building owners, just 20 buildings in Philadelphia account for almost $15 million of lost school district revenue. The assessed value of tax-exempt property has increased exponentially since the introduction of the first 10-year tax abatement.

Governor Corbett's education cuts increase need for real estate tax revenue.

To date Governor Corbett has cut $272 million in classroom funding for the School District of Philadelphia since taking office in 2011. The School District of Philadelphia has endured the deepest cuts in per pupil classroom funding in Pennsylvania during the Corbett administration, according to the Pennsylvania Budget and Policy Center. Consequently, the steady decline in the reliance on local revenue experienced in the last 15 years has reversed. Real estate taxpayers currently provide more than one-fifth of the school district's funding, a proportion likely to increase.

The city can alleviate the funding crisis by ending wasteful tax giveaways.

Faced with deep cuts from Harrisburg, the city has the urgent need to responsibly manage real estate tax abatements that starve schools of necessary funding. We must protect Philadelphia and place Philadelphia schools on a sustainable course, while also adding standards to the property tax abatement program. Addressing the quality of Philadelphia's services is urgent. According to a new poll from the Pew Charitable Trusts, 36 percent of respondents said they would "definitely/probably leave" Philadelphia in the next five to 10 years, of which half cite schools and children, decreasing quality of life, and politics and government as motives.

Abated new developments and improvements will cost Philadelphia schools $50 million in 2014.

To promote growth in Philadelphia, the city offers three types of 10-year tax abatements for new construction and major rehabilitation of residential, commercial and industrial property, which exempt property owners from paying taxes on the improvement. (For the purposes of this paper, the three programs are treated as one, given their similar terms and purpose.) For example, once a new skyscraper is constructed, the owner only pays taxes on the land while the building goes untaxed for a decade.

Today, there are 16,176 abated properties in the city—but these abatements are primarily given to large building owners.[1] Figure 1 shows residential condo and rental developments represent almost 50 percent of the market value of all abated properties.[2] Additionally, rehabilitation accounts for 40 percent of abatements citywide and new construction constitutes the majority with 60 percent.[3] As the chart below shows, the school district loses $50 million in revenue because of 10-year property tax abatements.[4]

Figure 1

Half of all tax abatements given to large residential developments

Property type	Market value		Sites	Lost district revenue
	In millions	(%)	(N)	In dollars
Condo	$2,966	33%	8,153	**$18,415,273**
Single-Family	2,196	24	6,186	**12,376,695**
Commercial	1,640	18	406	**6,590,671**
Rentals	1,626	18	722	**8,556,250**
Industrial	212	2	88	**1,032,389**
Hotels	186	2	10	**810,720**
Mix-Use	110	1	186	**452,796**
Subsidized Housing	48	1	425	**202,192**
Total	**8,989**	**100**	**16,176**	**48,436,986**

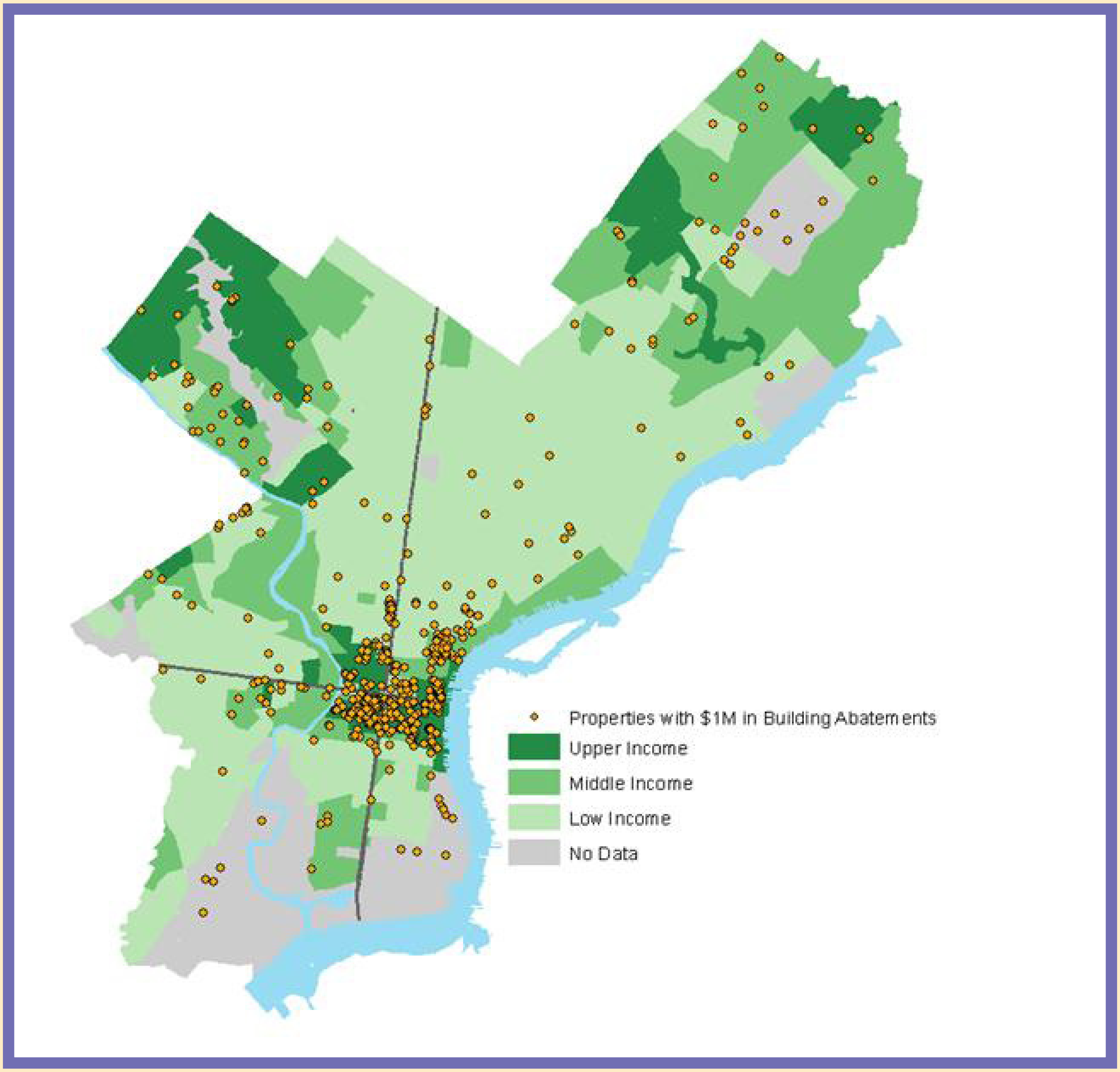
Source: Analysis of data obtained from city of Philadelphia, Office of Property Assessment, ***Expanded 2014 Property Assessment Data CD****, May 2013. Analysis based on 2014 certified values.*

Subsidizing Rittenhouse: Wealthy neighborhoods are the primary recipients of 10-year tax abatements, not blighted areas.

Private developers and upper-income residents disproportionately benefit from Philadelphia's 10-year tax abatement program. Only 24 percent of all tax abatements go to single-family homes, and the remaining abatement properties are mainly owned by large building owners and developers.[5] Tax abatement expert C. Kurt Zorn, a professor at the University of Indiana, best describes the problem with the 10-year tax abatement program when he states: "The whole idea of an abatement is that it's not an across-the-board tax break ... It's supposed to target aid to areas that are traditionally blighted. I don't think downtown Philadelphia is blighted."[6] Figure 2 shows properties with $1 million or more in current tax abatements are largely concentrated in some of the wealthiest neighborhoods in the area, including Center City, Society Hill and Northern Liberties.[7]

Figure 2

10-Year tax abated properties concentrated in affluent areas



Source: *U.S. Census Bureau, 2007-2011 American Community Survey*

How Philadelphia's tax abatement program fails:

Targets Blight	No
Affordable Housing Requirements	No
School Board Approval	No
Good Jobs Requirements	No
Goals and Benchmarks	No
Sunshine Provision	No
Maximum Abatement Award	No
Income Restriction	No
Public Disclosure	No
Obligatory Payments in Lieu of Taxes	No

Pittsburgh's abatement programs are responsible:[8]

1. All but one of the 10-year programs are geographically restricted
2. Citywide programs generally last 3–5 years
3. All programs have caps

Baltimore's new abatement for market-rate rentals is responsible:[9]

1. Abatement gradually decreases
2. Restricted to certain geographic areas
3. Programs have a final termination date

Twenty buildings keep almost $15 million in revenue the Philadelphia schools desperately need.

The 20 buildings with the largest 10-year tax abatements are cumulatively valued at more than $2.2 billion.[10] Figure 3 lists the largest recipients of the 10-year tax abatement in the city of Philadelphia, including two buildings owned or developed by Carl Dranoff—a champion of the 10-year tax abatement. The largest 10-year tax abatements overwhelmingly go to luxury housing developments. In total, these 20 buildings keep $26.1 million they would otherwise pay in property taxes, including $14.4 million the School District of Philadelphia desperately needs.[11] The figure below shows how 90 percent of the market value of buildings goes untaxed due to abatements.

Figure 3

Valued at $2.2 billion, 20 largest tax-abated properties exempted from paying school district real estate taxes

Rank	Project	Market value	Building abatement	Lost district revenue
		In millions	In millions	In dollars
1	Residences at Ritz-Carlton	$235	$230	$1,698,783
2	Comcast Center	213	203	1,501,844
3	10 Rittenhouse Square	148	146	1,078,783
4	Murano Condominium	154	144	1,063,310
5	Symphony House	141	139	1,022,784
6	Waterfront Square	129	121	893,011
7	St. James	120	117	861,782
8	Sugarhouse Casino	151	112	823,825
9	1500 Spring Garden	139	111	818,416
10	1706 Rittenhouse Square	101	99	732,449
11	Edgewater Apartments	72	70	513,334
12	The Edge Student Village	64	64	470,301
13	Domus Apartment Homes	65	61	451,931
14	The Residences at the Western Union Building	60	55	408,070
15	777 South Broad	54	52	382,799
16	The Aria	52	49	360,472
17	Lofts 640	57	48	350,974
18	The Ayer Condominium	58	44	324,501
19	2200 Arch Street	67	43	319,921
20	Parc Rittenhouse	83	40	291,634
Total		**$2,161**	**$1,946**	**$14,368,924**

Source: *Analysis of data obtained from city of Philadelphia, Office of Property Assessment,* ***Expanded 2014 Property Assessment Data CD,*** *May 2013. Analysis based on 2014 certified values.*

Carl Dranoff: 10-year tax abatement champion, multi-million-dollar tax dodger

Carl Dranoff is a major Philadelphia residential developer and leading advocate for the property tax abatement program. He has called for the abatement to be lengthened to 15 years from its current length at 10 years in Philadelphia and is attempting to expand a similar program in Camden, New Jersey.[12] An examination of Dranoff and his wife's political contributions since 2006 reveal that Mayor Nutter ($36,800) and a former councilmember Frank DiCicco ($7,000), sponsor of the 10-year tax abatements, benefitted most.[13] In 2014 alone, properties owned, developed or managed by Dranoff entities receive a total of $223.4 million in tax abatements.[14] This staggering amount means $1.6 million in tax revenue could have gone to Philadelphia public schools.[15]

$50 million could have gone a long way:

- **City could have avoided a $50 million loan to open schools on time.[16]**
- **Closure of 24 schools could have been averted; annual savings is approximately $21 million.[17]**
- **The school district could have funded any one of the following positions:[18]**
    - 292 Assistant Principals
    - 446 Teachers
    - 446 Counselors
    - 2646 Supportive Services Assistants
    - 4296 Noon Time Aides
- **The school district could have funded any one of the following programs:[19]**
    - Itinerant Instrumental Music: Seven times
    - Athletics-Sports-Health-Safety and Physical Education: Seven times
    - Extracurricular Activities: 14 times
    - Summer Program: Three times

Lost revenue from the top five buildings could have been used to hire more teachers or nurses:

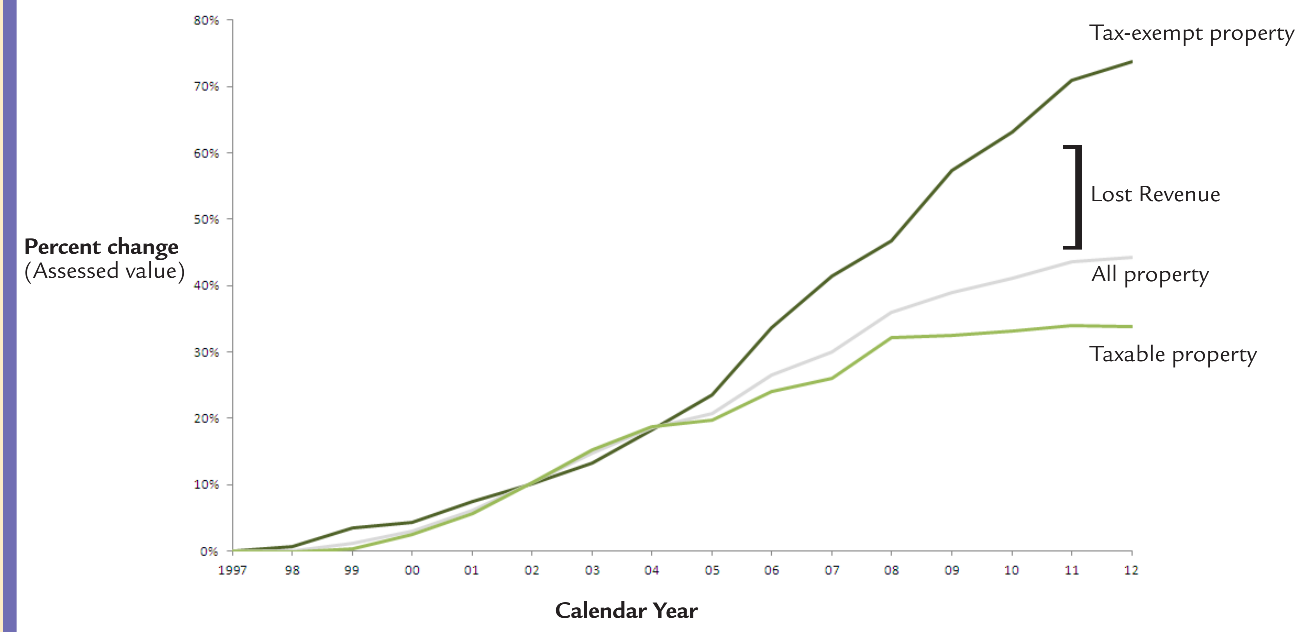
Rank	Project	Lost district revenue	Teachers	Nurses
1	Residences at Ritz-Carlton	$1,698,783	10	14
2	Comcast Center	1,501,844	9	12
3	10 Rittenhouse Square	1,078,783	6	9
4	Murano Condominium	1,063,310	6	9
5	Symphony House	1,022,784	6	9

Philadelphia's real estate tax system: Broken and unfair.

The assessed value of tax-exempt properties has significantly outpaced the value of all Philadelphia properties over the past 15 years.[20] Figure 4 shows, between 1997 and 2012 the assessed value of tax-exempt property grew precipitously by 74 percent.[21] Meanwhile, the assessed value of taxable property grew only 34 percent, remaining relatively stagnant since 2008.[22] The loss of revenue for the school district will continue to grow as new and valuable development in the city goes untaxed. The chart below shows how Philadelphia fails to capture tax revenue, even as the value of all property gradually increases.

Figure 4

Philadelphia fails to capture revenue: Tax-exempt and abated property skyrockets while taxable property stagnates



Sources: *Data from School District of Philadelphia,* ***Comprehensive Annual Financial Report Fiscal Year 2012 and 2006.***

The history of the nation's "most generous" tax abatement program

Real estate tax abatements are preferred by local taxing entities because, unlike subsidy deals, tax abatements are not recorded as expenditures.[23] Additionally, developers favor abatements because public officials and the public do not scrutinize tax-based subsidies as they do direct appropriations.[24] Here is a time line of the 10-year tax abatement:

1997: With significant lobbying from influential developers, including prominent real estate developer Carl Dranoff, then-Councilman Frank DiCicco successfully sponsors and passes legislation that makes residential conversions, the conversion of non-residential properties to residential, tax-free.[25]

1999: First abated properties come online, including Locust on the Park, a Dranoff Properties project.[26]

2000: 10-year program expanded to include all new construction or major rehabilitations for residential commercial, industrial or other business properties.[27]

2008: The first attempt at reform introduced by Councilmember Darrell L. Clarke fails to pass. Proposal would have reduced the value of abatements by 20 percent.[28]

2013: Councilmember Goode Jr. proposes eliminating the abatement on the school district's share of real estate tax revenue.[29]

Governor Corbett's education cuts increase need for real estate tax revenue.

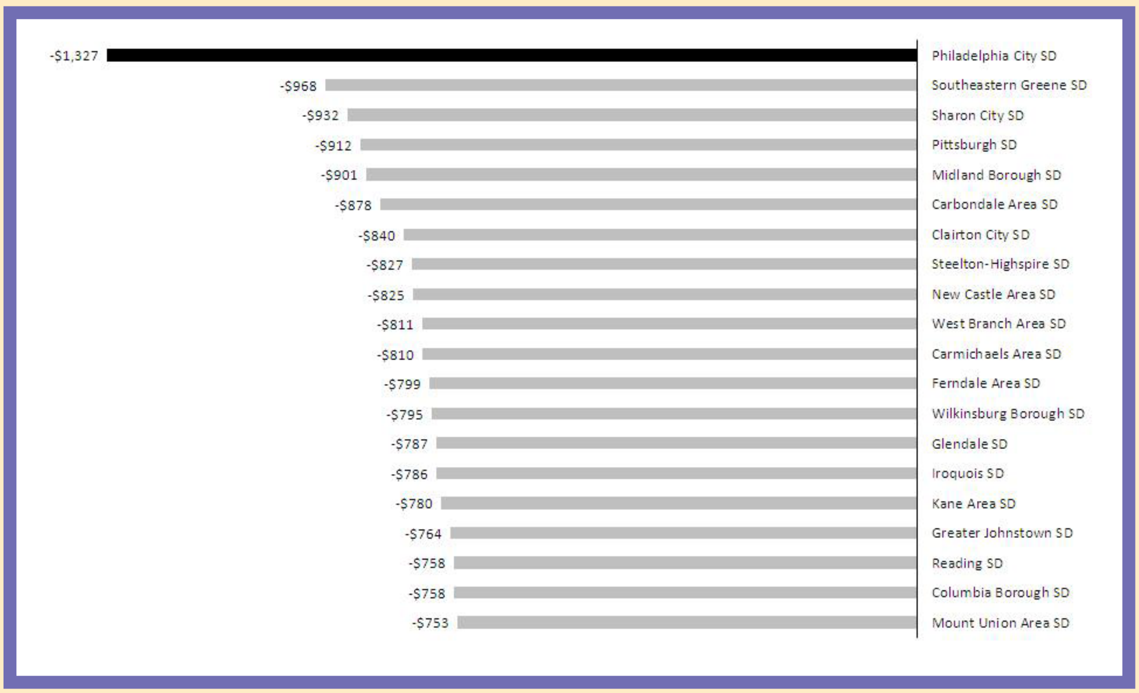
Philadelphia's school funding crisis is no accident. While Gov. Corbett cut $272 million in funding for classrooms in the School District of Philadelphia since taking office, wealthy property owners continue to keep millions in potential school district revenues by taking advantage of the generous 10-year tax abatement program.

Philadelphia's students are the main victims of Governor Corbett's cuts.

The School District of Philadelphia ranked number one in per pupil classroom cuts in Pennsylvania because of cuts made by Gov. Corbett between Fiscal Year 2011 and 2013, according to Pennsylvania Budget and Policy Center.[30] Philadelphia derives nearly half (49 percent) of its revenue from the state, more than the state average of 34 percent, which makes Gov. Corbett's cut of $272 million between Fiscal Year 2011 and 2013 particularly devastating for Philadelphia students.[31] Figure 5 shows how Philadelphia's students suffer most.

Figure 5

Philadelphia ranks first in per student classroom funding cuts since Corbett became governor



Source: *Data from Pennsylvania Budget Policy Center,* ***Districts with the 20 Largest Per Student Classroom Cuts in State Funding (2010–11 to 2012–13).*** *Classroom funding includes Basic Education Funding (including American Recovery and Reinvestment Act funds used to supplant state funds in 2010–11), Basic Education Formula Enhancements, Accountability Block Grants, Charter School Reimbursements, Education Assistance Program, and School Improvement Grants.*

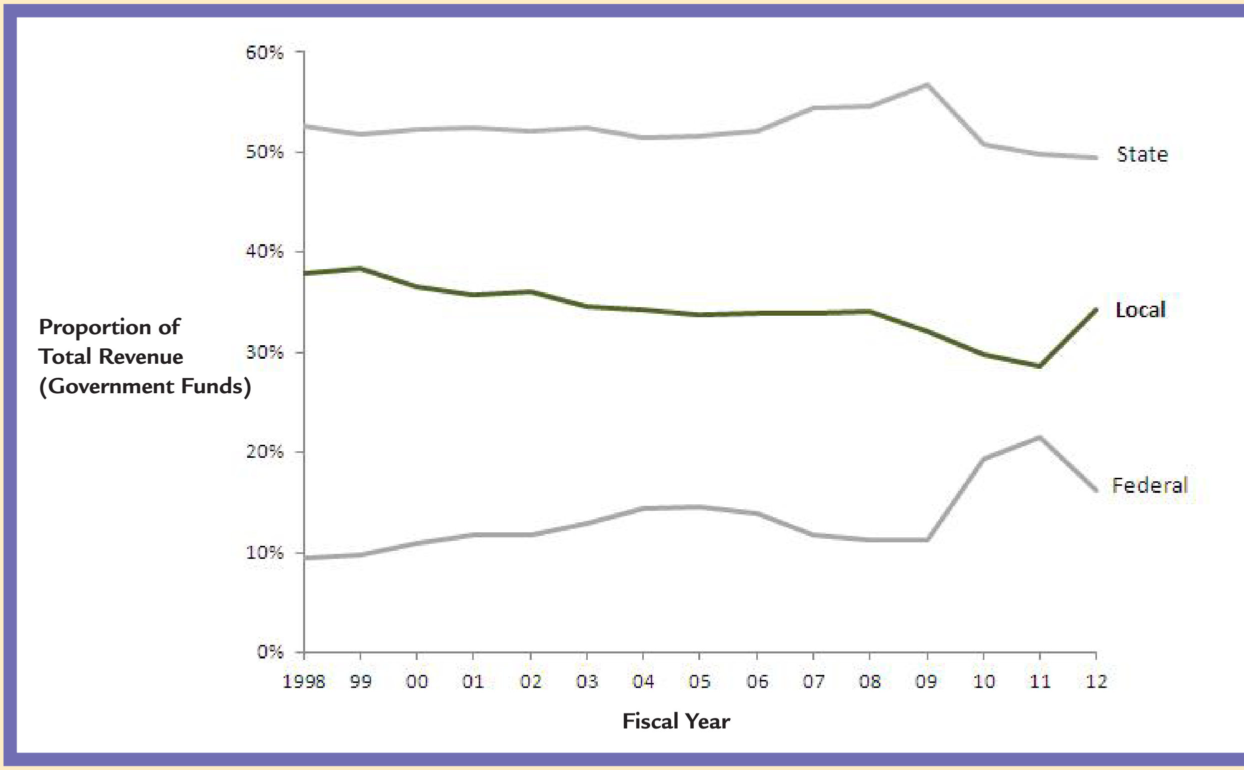
State Rep. James Roebuck of Philadelphia, Democratic chairman of the House Education Committee, recently stated that, "state basic education funding is supposed to foster greater education equality and opportunity between school districts, not make it worse, which is what the Corbett administration and House Republicans budgets are doing ... Due to the funding cuts of the last two years, more and more of our districts are becoming financially distressed."[32]

Doubly squeezed by federal and state funding cuts, local revenue becomes increasingly important to Philadelphia schools.

As temporary federal aid evaporates and Gov. Corbett refuses to properly fund public education, local revenue forms a larger share of the school district's revenue. Figure 6 shows the school district's reliance on local revenue has steadily declined since Fiscal Year 1998.[33] However, in Fiscal Year 2012, this trend reversed as the proportion of local revenue increased from 29 percent to 34 percent.[34] According to the School District of Philadelphia, total revenue from governmental funds, the primary way the school district finances its costs, decreased in Fiscal Year 2012 compared to Fiscal Year 2011, and the only increases in revenue were local.[35] In Fiscal Year 2012, the school district derived 34 percent of its revenue from local sources, and 69 percent of that revenue came from real estate.[36] In all, Philadelphia receives more than one-fifth of its revenue from real estate taxes.[37] The chart below illustrates how Philadelphia is increasingly relying on local revenue, a trend likely to continue if state funding is not restored.

Figure 6

Gov. Corbett is making Philadelphia tax itself further to fund public education



Sources: *Data from School District of Philadelphia,* ***Comprehensive Annual Financial Report for Fiscal 2012 and 2004.*** *Governmental funds are the means by which the costs of school district functions are typically financed. Funds included in this category are: General, Intermediate Unit, Debt Service and Capital Project Funds. State and federal categories represent all grants and subsidies.*

The city can alleviate the funding crisis by ending wasteful tax giveaways.

As a dire financial crisis imposed by Gov. Corbett shutters neighborhood schools and cuts basic programming, the future looks dim for Philadelphia Public Schools. The decimation of Philadelphia schools threatens the city's long-term viability. A new poll from the Pew Charitable Trusts finds that 36 percent of respondents would "definitely/probably leave" the city in the next five to 10 years, and of this group, nearly half cites reasons related to schools and children, decreasing quality of life, and politics and government, which includes taxes, government services and corruption.[38] Philadelphia schools need state as well as local revenue. But desperately needed revenue is being held by wealthy business owners who are taking advantage of one of the nation's most generous tax abatement programs. Although Philadelphia has been stripped of most of its influence on the policies of its school district, the city can take action:

- **Add standards to the property tax abatement program.** Tax-abated property causes the school district to forfeit almost $50 million in revenue every year, with the 20 largest abated properties alone costing the school district $14.5 million in 2014. Affordable housing and worker standards could be added to ensure sustainable growth that creates good jobs and strong communities.
- **Demand that Harrisburg and Governor Corbett restore school funding.** Gov. Corbett has cut $272 million in funding from the School District of Philadelphia's budget State Rep. James Roebuck of Philadelphia, Democratic chairman of the House Education Committee, stated that "state basic education funding is supposed to foster greater education equality and opportunity between school districts, not make it worse, which is what the Corbett administration and House Republican budgets are doing." We must work with legislators in Harrisburg to restore education funding and create long-term plans to responsibly manage education in Philadelphia.

The 10-year tax abatement program undermines the School District of Philadelphia and the future it provides for Philadelphia's students and families—we must fight to transform this unfair situation.

The children, workers and communities of Philadelphia require a fair system. We must ensure Philadelphia becomes a true first-class city that works for everyone. All that is lacking is the political will.

[1] Analysis of data obtained from City of Philadelphia, Office of Property Assessment, *Expanded 2014 Property Assessment Data CD*, May 2013, available for purchase online at http://www.phila.gov/OPA/Assessments/Pages/2012Assessment.aspx; Analysis examines tax abatements for 10-year abatement for existing residential rehabilitation, capped and uncapped [Philadelphia Code § 19-1303(2), BRT Exemption Codes M and 1], 10-year abatement for new residential construction [Philadelphia Code § 19-1303(4), BRT Exemption Code N], and 10-year abatement for either improvements or new construction of commercial, industrial or other business properties [Philadelphia Code § 19-1303(3), BRT Exemption Code 8].

[2] Analysis of data obtained from City of Philadelphia, Office of Property Assessment, *Expanded 2014 Property Assessment Data CD,* May 2013; *OPA's Property Assessment Data for 2013*, February 2013, available online at http://www.opendataphilly.org/opendata/resource/225/opa-property-assessments/. Property type uses OPA's category codes (Residential, Hotels and Apartments, Store with Dwelling, Commercial, Industrial and Vacant Land) and further refines this using the Property Type 2013. Residential and Hotels and Apartments were subdivided using the 2013 property code. Parcels with property type description of subsidize housing across were relabeled. Vacant land parcels, were excluded.

[3] Exemption Code M and 1 are defined as residential rehabilitation. Exemption Code N defined as residential new construction. Exemption Code 8 is defined as non-residential new construction if the tax assessment on the structures is zero and non-residential rehabilitations if tax assessment on the structure is greater than zero.

[4] Analysis of data obtained from City of Philadelphia, Office of Property Assessment, *Expanded 2014 Property Assessment Data CD, May 2013*; Lost revenue calculated by multiplying 2014 certified exempt building assessment with .7382%, School District's share of the real estate tax revenue.

[5] See figure 2 and end note 6.

[6] Patrick Kerkstra, "Is Tax Windfall Worth the Wait? Philadelphia's Abatement is to Pay Off Big – In 2021,"*Philadelphia Inquirer,* December 14, 2008, available online at http://articles.philly.com/2008-12-14/news/25244782_1_abatements-tax-bills-city-hall-corridors.

[7] Analysis of demographic data obtained from U.S. Census Bureau, 2007-2011 American Community Survey. The classification of neighborhoods (census tract) represents the ratio of the neighborhood median family income to the metropolitan area median family income. This ratio is used to classified neighborhood as low income (median income ratio < .80), middle income (ratio between 0.80 and 1.25), and upper income (ratio > 1.25).

[8] Urban Redevelopment Authority of Pittsburgh, City of Pittsburgh: Real Estate Tax Abetment Programs, Revised 12/5/12, available online at http://www.ura.org/developers/FINALRevisedProgramTable_120512.pdf

[9] Kevin Litten, "Baltimore seeks to lure development with new tax credit," *Baltimore Business Journal,* April 9, 2013, available online at http://www.bizjournals.com/baltimore/blog/real-estate/2013/04/baltimore-seeks-to-lure-developers.html?page=all; Bill 13-0176 available online at http://legistar.baltimorecitycouncil.com/attachments/10281.pdf

[10] Analysis of data obtained from City of Philadelphia, Office of Property Assessment, *Expanded 2014 Property Assessment Data CD, May 2013*; Analysis based on location.

[11] Analysis of data obtained from City of Philadelphia, Office of Property Assessment, *Expanded 2014 Property Assessment Data CD, May 2013*; Lost revenue calculated by multiplying 2014 certified exempt building assessment with .7382%, School District's share of the real estate tax revenue. Forgone revenue of $26.1 million derived by multiplying 2014 certified exempt building assessment with 1.34%, the tax rate for the City of Philadelphia and the School District.

[12] Natalie Kostelni,"Real estate tax abatement policy in play: Goode's proposal is part of a comprehensive tax overhaul," *Philadelphia Business Journal,* October 12, 2012, available online at http://www.bizjournals.com/philadelphia/print-edition/2012/10/12/real-estate-tax-abatement-policy-in-play.html?page=all; Shannon Rooney, Property Profiles: Developer Carl Dranoff, *PhillyMag.com,* April 1, 2013, available online at http://www.phillymag.com/realestate/for-sal"e/property-profile-carl-dranoff/

[13] Data from City of Philadelphia, Department of Records, Campaign Finance database available online at http://phila-records.com/campaign-finance/web/; Analysis of search results for "Carl E. Dranoff-Dranoff Properties Inc.," "Carl Dranoff," "Mr. Carl E Dranoff," "Roberta F. Dranoff," and "Ms. Roberta Dranoff," retrieved September 2013.

[14] Analysis of data obtained from City of Philadelphia, Office of Property Assessment, *Expanded 2014 Property Assessment Data CD,* May 2013; Locations include: Symphony House, 777 South Broad, Venice Lofts, and World Café.

[15] Ibid, lost revenue calculated by multiplying 2014 certified exempt building assessment with .7382%, School District's share of the real estate tax revenue.

[16] Rick Lyman and Mary Williams Walsh, "Philadelphia Borrows So Its Schools Open on Time," *New York Times,* August 15, 2013, available online at http://www.nytimes.com/2013/08/16/education/a-city-borrows-so-its-schools-open-on-time.html?pagewanted=all&_r=0

[17] School District of Philadelphia, *FY 2014 Proposed Budget in Brief.* Page 8. available online at http://webgui.phila.k12.pa.us/uploads/8S/aS/8SaShy6J62N8bHPKwi3uhg/fy14-proposed-budget-in-brief.pdf

[18] Analysis of data obtained from School District of Philadelphia, FY14 Guide to School Budgets, April 2013, page 32-34, available online at http://webgui.phila.k12.pa.us/uploads/kf/Xj/kfXj49SizaGLywJfJY-RVw/FY14_School_Budget_Guide.pdf; Number of positions calculated by dividing lost revenue of $50 million (see footnote 4) by Fiscal Year 2013-2014 average salary and benefits for respective positions at elementary, middle and high schools.

[19] Analysis of data obtained from School District of Philadelphia, FY 2013-14 Consolidated Budget, April 2013, pages 102, 109, 153, and 149, available online at http://webgui.phila.k12.pa.us/uploads/lA/ad/lAadBw8mA0yvC4FYRwrovg/FY2013-14-Consolidated-Budget.pdf; Lost revenue of $50 million (see footnote 4) divided by Fiscal Year 2012 operating total for each program.

[20] Analysis of data obtained from the School District of Philadelphia, "Statistical Section Table 8, Assessed and Estimated Actual Market Value of Taxable Property" *Comprehensive Annual Financial Report Fiscal Year Ended 2012 and 2006,* available online at http://www.phila.k12.pa.us/offices/cbo/finance/general_report.html

[21] Ibid

[22] Ibid

[23] National Education Association, *Protecting Public Education From Tax Giveaways to Corporations: Property Tax Abatements, Tax Increment Financing, and Funding for School, March 2003,* available online at http://www.nea.org/assets/docs/HE/mf_protectingpubliceducation.pdf

[24] Ibid

[25] Patrick Kerkstra, "Is Tax Windfall Worth the Wait? Philadelphia's Abatement is to Pay Off Big – In 2021,"*Philadelphia Inquirer, December 14, 2008,* available online at http://articles.philly.com/2008-12-14/news/25244782_1_abatements-tax-bills-city-hall-corridors.

[26] Ibid

[27] Pew Charitable Trusts, *The Actual Value Imitative: Overhauling Property Taxes in Philadelphia, November 28, 2012,* available online at http://www.pewtrusts.org/uploadedFiles/Philadelphia-Property-Taxes.pdf

[28] Patrick Kerkstra, "Is Tax Windfall Worth the Wait? Philadelphia's Abatement is to Pay Off Big – In 2021,"*Philadelphia Inquirer, December 14, 2008*; Bill No. 080934, introduced December 4, 2008, available online at https://phila.legistar.com/LegislationDetail.aspx?ID=1233150&GUID=DE26B5A6-DD94-4B52-8F37-5318E8640870&Options=Advanced&Search=

[29] Troy Graham, "New, school-friendly tax abatement plan in works," *Philadelphia Inquirer, September 21, 2013*, available online at http://articles.philly.com/2013-09-21/news/42254355_1_tax-abatement-goode-new-bill; Bill No. 130586, introduced September 12, 2013, available online at https://phila.legistar.com/LegislationDetail.aspx?ID=1479459&GUID=CAE75527-9A37-48BE-88A1-F6D959E2E614&Options=Advanced&Search=

[30] Data from Pennsylvania Budget Policy Center, "Districts with the 20 Largest Per Student Classroom Cuts in State Funding (2010-11 to 2012-13), available online at http://pennbpc.org/sites/pennbpc.org/files/Cuts-Per-Student-Ranked_1.pdf

[31] Analysis of data obtained from Pennsylvania Budget Policy Center, "Districts with the 20 Largest Per Student Classroom Cuts in State Funding (2010-11 to 2012-13) and Pennsylvania Department of Education, available online at www.portal.state.pa.us/portal/http;//www.portal.state.pa.us;80/portal/server.pt/gateway/PTARGS_0_123706_1258884_0_0_18/Finances%20AFR%20Expenditures%202010-2011.xlsx, retrieved September 2013; Multiplied per student cuts with 205,331.681, the Average Daily Membership for 2010-2011.

[32] State Representative James Roebuck, *Roebuck on Pa. GOP education funding: 90 percent of cut still not restored, June 12, 2013* available online at http://www.pahouse.com/roebuck/PAHouseNews.asp?doc=29665

[33] Analysis of data obtained from School District of Philadelphia, "Statistical Section Table 5, Governmental Funds Revenues," *Comprehensive Annual Financial Report for Fiscal Year 2012.*

[34] Ibid

[35] School District of Philadelphia, *Comprehensive Annual Financial Report for Fiscal Year 2012.* Page 16.

[36] Analysis of data obtained from School District of Philadelphia, "Statistical Section Table 5, Governmental Funds Revenues," *Comprehensive Annual Financial Report for Fiscal Year 2012.*

[37] Ibid

[38] Pew Charitable Trusts, *Philadelphians Give Lowest rating in Five Years to City's Public Schools, September 2013*, available online at http://www.pewtrusts.org//uploadedFiles/wwwpewtrustsorg/Reports/Philadelphia_Research_Initiative/Philadelphia_Poll_Schools.pdf

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