School closings, borrowings to close a budget deficit, and calling on employees to make sacrifices: that's happening in the Philadelphia School District.

There can certainly be some empathy from the other end of the state by way of the Pittsburgh Public Schools, which has endured closings and layoffs and yet still faces a budget deficit that is projected to grow. Indeed, the specter of District insolvency was raised at a recent board meeting.

So, are these two financially strapped districts partners in distress who can sympathize with each other's plight and celebrate success-if there is ever any success to be celebrated? Or are they very different in far too many other measures?

K-12 Enrollment: Philadelphia has 146,090 K-12 students, about six times the number enrolled in Pittsburgh at the start of this school year, which the district budget pegs at 24,849. Based on audited data going back to 2002, both districts have lost enrollment by roughly the same percentage, 26 and 27 percent respectively.

Operating Expenditures: Philadelphia's budget, at $2.5 billion for the fiscal year that ends in June of 2013, is four times the amount Pittsburgh expects to spend this coming fiscal year that starts January 1st.

Per-Pupil Spending: Using operating budgets and enrollment shows that both districts have high per pupil costs, with Philadelphia at $17,242 and Pittsburgh at $21,741. Those per pupil amounts have been climbing over the last ten years according to audited documents from both districts: in 2002 the spending on a per student basis was $12,882 in Pittsburgh and $8,829 in Philadelphia. Ten years ago, Pittsburgh was 45 percent higher than Philadelphia on per pupil spending; based on current budgeted spending, Pittsburgh will be 26 percent higher.

Charter School Spending and Enrollment: Looking at the upcoming budgets shows that both Philadelphia and Pittsburgh allocate a share to reimbursing district students who attend charter (brick and mortar as well as cyber) schools. In Philadelphia this amount for 2013 is $588 million, or 23 percent of operating expenditures. Pittsburgh will spend $52.7 million, about 10 percent of operating expenditures. For certain, there is a much higher presence of charters in Philadelphia. Based on audited numbers in 2011, in Philadelphia for every 100 public school students there were 29 in charters. In Pittsburgh that ratio is 11 charter students for every 100 public school students.

Teachers and Non-Teachers: Philadelphia has more than five times the number of employees than the Pittsburgh Public Schools. Revisiting a theme that we first touched on in a 2010 *Policy Brief (Volume 10, Number 47)*
Philadelphia's and Pittsburgh's headcounts were divided into those identified as "teachers" and every other employee, which we refer to as "non-teachers". In 2011, based on audited data, the student to employee ratios for both of these groups in both districts were slightly different. In Pittsburgh, there were 12.1 students for every teacher, 13 students for every non-teacher. Across the state in Philadelphia there were 13.3 students per teacher, and 11.7 students per non-teacher, although to be sure a ten percent difference in a very large school district represents a difference of many actual employees. For example, if Philadelphia had Pittsburgh's student to teacher ratio, it would have 12,361 teachers rather than the 11,213 actually on the payroll, a difference of 1,148 employees. The reverse would be true for non-teachers. Philadelphia would have over a thousand fewer non-teaching employees if it had Pittsburgh's student to non-teacher ratio.

Racial Achievement: African-American enrollment in both Pittsburgh and Philadelphia exceeds 50 percent of the student population. As has been pointed out by the Pittsburgh Public Schools, advocacy groups, foundations, etc., there is a significant achievement gap between white and black students. Scores reaching advanced or proficient for 11th graders on the reading and math portions of the 2011-12 PSSA tell the tale. The percentage of white students scoring at these levels were 75 percent and 63 percent, respectively; black students scoring at these levels were 41 percent and 27 percent, respectively. A similar pattern played out in Philadelphia: however, the gap was about ten percentage points less on this past year's exam results. The percentage of white students scoring advanced or proficient on math was 55 percent and reading was 63 percent; for black students achievement was 39 percent and 30 percent on those subjects.

So there we have it: on school district financial indicators, compared to Philadelphia the state's

second largest district has higher per pupil spending, but a lower presence of charter school enrollment; the average teacher serves fewer students, and its student to non-teacher ratio is higher. Both districts are grappling with a racial achievement gap.

Would it be advisable for Pittsburgh to merge with the 42 other districts in Allegheny County, a suggestion made by a City school board member frustrated with school finances and seeing a Philadelphia-size district (total enrollment of Allegheny County districts is just over 146,000) as a possible solution? Probably not: school combinations were ignored by the last mega-study on City-County consolidation and the previous gubernatorial administration made school consolidation a belated priority. It would take legislation from the General Assembly, and that is a remote possibility since it is not on any major agenda. That goes without mentioning that in Pennsylvania and the U.S. most school consolidation occurred prior to the 1970s and the state and the nation have essentially the same number of districts they had two generations ago.