

CIENC

A FINANCIAL SURVEY OF BRYAN COUNTY
WITH REFERENCE TO EDUCATION

OKLAHOMA
AGRICULTURAL & MECHANICAL COLLEGE
LIBRARY
SEP 23 1939

A FINANCIAL SURVEY OF BRYAN COUNTY
WITH REFERENCE TO EDUCATION

by

PAUL BRAGG

Bachelor of Science

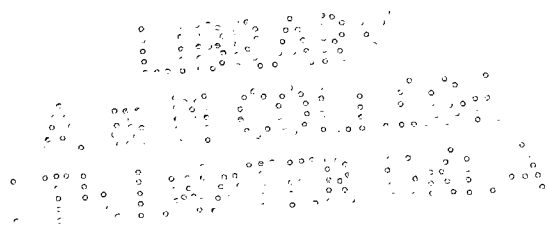
Southeastern State Teachers' College

Durant, Oklahoma

1931

SUBMITTED TO THE DEPARTMENT OF EDUCATION
OKLAHOMA AGRICULTURE AND MECHANICAL COLLEGE
IN PARTIAL FULFILLMENT OF THE REQUIREMENTS
FOR THE DEGREE OF
MASTER OF SCIENCE

1939




APPROVED:



In Charge of Research



Head of Department



Dean of the Graduate School

ACKNOWLEDGEMENTS

The writer is indebted to A. L. Crable, State Superintendent of Public Instruction, and to his office force for their kindness in securing data for this thesis.

An expression of appreciation is made to Professor C. L. Kezer, of the School of Education of Oklahoma Agricultural and Mechanical College, for his constructive criticism of this study.

For patient, instructive, and generous suggestions and advice, the author feels grateful to Dr. Haskell Pruett of the School of Education of Oklahoma Agricultural and Mechanical College.

P. B.

TABLES

COST OF MUNICIPAL GOVERNMENT	I
INDEX COST OF MUNICIPAL GOVERNMENT	II
AVERAGE UNIT COST OF CITY GOVERNMENT	III
TOTAL COST AND PER CAPITA COST OF CITY GOVERNMENT.	IV
INDEX OF TOTAL COST OF CITY GOVERNMENT	V
VALUATION AND EXPENDITURES OF TOWNSHIPS.	VI
AVERAGE YEARLY COST OF TOWNSHIP GOVERNMENT	VII
TOTAL EXPENDITURES OF TOWNSHIPS AND PER CAPITA COST.	VIII
TOWNSHIP POPULATION 1930	IX
SOURCE OF MONEY RETURNED TO THE COUNTY FOR ROADS AND RELIEF. . .	X
TOTAL COST OF GOVERNMENT	XI
INDEX COST OF GOVERNMENT	XII
PER CAPITA COST OF CITY, TOWNSHIP, AND COUNTY GOVERNMENT	XIII
TOTAL COST AND PER CAPITA COST OF ALL GOVERNMENT	XIV
INDEX COST OF GOVERNMENT AND PER CAPITA COST	XV
EXPENDITURES FOR WHITE SCHOOLS FROM THE LOCAL GENERAL PROPERTY TAX	XVI
INDEX COST FOR WHITE SCHOOLS FROM THE GENERAL PROPERTY TAX . . .	XVII
TOTAL EXPENDITURES FOR WHITE AND NEGRO SCHOOLS FROM THE LOCAL AD VALOREM LEVY.	XVIII
TOTAL EXPENDITURES FOR WHITE AND NEGRO SCHOOLS FROM THE LOCAL AD VALOREM LEVY (INDEX).	XIX
SOURCES OF MONEY RETURNED TO THE COUNTY FOR EDUCATION.	XX-XXI
TOTAL COST OF EDUCATION FOR THE COUNTY	XXII
INDEX COST OF EDUCATION FOR THE COUNTY	XXIII
TOTAL COST OF EDUCATION FOR THE COUNTY	XXIV

TABLES (Continued)

PERCENT OF MONEY RAISED FROM LOCAL TAXATION AND MONEY RETURNED TO THE COUNTY FROM THE STATE OF THE TOTAL AMOUNT SPENT FOR EDUCATION	XXV
AVERAGE DAILY ATTENDANCE	XXVI
INDEX OF AVERAGE DAILY ATTENDANCE.	XXVII
SCHOOL POPULATION.	XXVIII
INDEX TABLE OF SCHOOL POPULATION	XXIX
PERCENT OF AVERAGE DAILY ATTENDANCE OF SCHOOL POPULATION	XXX
TOTAL COST FOR EDUCATION AND PER STUDENT COST IN AVERAGE DAILY ATTENDANCE	XXXI
TOTAL COST FOR EDUCATION AND GOVERNMENT IN BRYAN COUNTY.	XXXII

A FINANCIAL SURVEY OF BRYAN COUNTY
WITH REFERENCE TO EDUCATION

I. INTRODUCTION

- (a) The problem
- (b) What previous studies shows
- (c) Source of material
- (d) Plan used
- (e) Description of Bryan County

II. COST OF CITY GOVERNMENT

- (a) Expenditures of city government
- (b) Unit cost of city government
- (c) Per capita cost of city government
- (d) Trends

III. COST OF TOWNSHIP GOVERNMENT

- (a) Expenditures of township government
- (b) Unit cost of township government
- (c) Per capita cost of township government

IV. COST OF COUNTY GOVERNMENT

- (a) Expenditures for county government
- (b) Total cost of all government within the county
- (c) Per capita cost of all government
- (d) Trends in county government cost

V. COST OF EDUCATION

- (a) Sources of money spent for education
- (b) Total cost of education in the county
- (c) Cost per student in average daily attendance
- (d) Trends in cost of education

VI. CONCLUSION

CHAPTER I

INTRODUCTION

The purpose of this study is to present the total cost of education in relation to governmental expenditures as it applies to the taxpayer of Bryan County; to show the relationship that education has to the total tax burden chargeable to education, and to determine as near as possible the trends in cost covering the fiscal years of 1929 to 1938.

Incorrect references are continually being made to the cost of education. This is partly due to the fact that taxes for education are generally property tax and are collected locally. The tax usually occupies a large percent of this total.

It cannot be too strongly stated that such indirect taxes as income, corporation, gasoline, and sales are just as much of a burden as the direct property tax.

A survey of previous studies in this field will convince one that usually only one unit of civil administration is studied. This has been taken to represent the cost of all civil administration combined.. A city has frequently been the unit studied when figuring educational cost. If it were found that a large percent of this cost was due to education, it was immediately assumed that this high percent was based on the total cost of government.

Data have been secured for this study from the County Clerk's office, where school, city, township, and county estimate sheets are filed, showing the estimates and levies for the current years.

Data on attendance were taken from records of the Department of Public Instruction, Oklahoma City.

Figures pertaining to population were taken from the United States Census Report 1930.

By 1890 the Bureau of Education had published some reports giving facts to show what part of governmental expenses was due to education. Elliot, in 1904, made one of the first attempts along this line.

A study in Iowa made a comparison of money spent for schools with that for lights, streets, water, and other functions of government. It was concluded that more money is spent for schools than all other objects of municipal government.¹

In 1924, Dr. Harold F. Clark of Columbia University made an extensive study on the cost of government and the support of education. He found that 10 to 15 percent of the cost of government was caused by education. Dr. Clark used the state as the unit. By adding the money spent by all units within the state and apportioning national expenses he arrived at his

¹Journal of Education Research, Feb. 1922, pp. 112-119

conclusion.²

The plan in this study is to use the county as a unit, adding the money spent by all units of government to that spent as a county fund, including money raised locally with that returned to the county by the state as highway funds and weak school aid. From this total the percent spent for education will be determined. No figures are changed to make them balance, but are used as they were found. No attempt will be made to include Federal taxes, fines, or fees which are collected in the county.

Bryan County is located in Southeastern Oklahoma. It is bounded on the south by Red River and on the north by Boggy River. It is the third county west of the Arkansas State line.

The county area is 928 square miles or 547,939 acres; 94,931 acres are in pasture lands and 352,008 acres are in cultivation.³

In 1924, the assessments of public service companies were \$3,904,633 and ad valorem assessments were \$8,058,469.⁴

²The Cost of Government and The Support of Education, F. Clark

³Oklahoma Tax Commission Report 1936, p. 33

⁴Op. cit. p. 44

The chief agricultural crops are cotton, corn, and peanuts.

During the fiscal year 1937 and 1938, there were eight incorporated towns, eleven townships, and seventy school districts.

CHAPTER II
COST OF CITY GOVERNMENT

Data for municipal government cost in Bryan County for the period 1929 to 1939 were taken from estimate sheets that were filed in the County Clerk's office.

The population of cities and towns for Bryan County were taken from the United States Census Report 1930. They were as follows: 84,186, 284,466, 492,933, and 7,463. Of the nine municipal governments in Bryan County, two do not have a city water system, and eight do not have fire trucks.

Councilmen, mayor and city Marshall in a vast majority of the towns in Bryan County do not receive salaries, the mayor is usually the justice of peace. The justice of peace depends on fees and fines for his compensation. For instance the justice of peace is guaranteed \$100.00 per year and if he makes any more it will be from his percent of fines and fees that are collected.

Table I for the fiscal year 1929 and 1930 gives the valuation of municipalities of Bryan County to be \$5,443,570.00, appropriation \$84,328.03 and the sinking fund to be \$144,454.67. The next five years there is a decline in valuation of \$2,014,188.00 and expenditures of \$40,780.47, approximately 30 percent less.

Public expenditures for the ordinary activities of gov-

TABLE I

COST OF MUNICIPAL GOVERNMENT

Year	Valuation	Appropriation	Sinking Fund
1929-1930	\$5,443,570	\$84,328.03	\$44,454.67
1930-1931	5,374,060	86,258.00	36,393.35
1931-1932	5,039,061	81,090.27	36,446.20
1932-1933	3,936,165	74,967.00	35,874.44
1933-1934	3,429,382	62,798.11	25,204.22
1934-1935	3,598,271	68,883.00	27,750.40
1935-1936	4,138,338	59,721.49	23,529.07
1936-1937	3,301,803	59,323.91	23,394.67
1937-1938	3,234,592	69,764.00	24,843.40
Total	\$37,495,242	\$648,133.81	\$277,890.42
Yearly Average	\$4,166,138	\$72,041.87	\$30,876.71

ernment have been reduced in a vast majority of the municipalities of the nation. Operating cost in 1934 and 1935 represents from sixty to eighty percent of the 1930 level. Reduced salaries account for most of the cost in local government. Personnel agencies, with a 25 percent cut in expenditures, are carrying an excess load over 1929 of 20 percent.

TABLE II
INDEX COST OF MUNICIPAL GOVERNMENT

Year	Valuation	Appropriation	Sinking Fund
1929-1930	100	100	100
1930-1931	99	102	82
1931-1932	93	96	82
1932-1933	72	88	81
1933-1934	63	74	57
1934-1935	66	82	62
1935-1936	76	71	53
1936-1937	61	70	53
1937-1938	59	83	56
Total	689	766	626
Average	76	85	69

Table II shows Table I in index form. The year 1929 and 1930 was used as a base. Each number in a given column was found by dividing it by the first number in the column, taken from Table I. The sinking fund in 1938 was only 56 percent of what it was in 1930.

¹International City Managers' Association 1935

TABLE III
AVERAGE UNIT COST OF CITY GOVERNMENT

Year	Valuation	Appropriation	Sinking Fund
1929-1930	\$680,446.25	\$19,541.00	\$5,556.83
1930-1931	671,757.50	10,782.25	4,549.17
1931-1932	629,882.62	10,136.28	4,555.78
1932-1933	492,020.62	9,495.75	4,484.30
1933-1934	428,673.75	7,849.76	3,150.53
1934-1935	449,784.12	8,610.27	3,468.80
1935-1936	517,292.25	7,465.19	2,841.13
1936-1937	422,725.38	7,415.49	2,924.33
1937-1938	404,324.00	8,772.50	3,105.45
Total	\$4,696,905.49	\$81,068.59	\$34,636.32
Average	\$521,879.39	\$9,007.62	\$3,848.48

Table II and III show that for the years 1934 to 1939 there is a gradual but irregular increase in expenditures, an average increase of approximately 2 percent while in 1938 the valuation is \$24,349.00 less than the valuation of 1934.

TABLE IV
TOTAL COST AND PER CAPITA COST OF CITY
GOVERNMENT

Year	Total Cost	Per Capita Cost
1929-1930	\$128,782.70	\$11.93
1930-1931	122,651.35	11.36
1931-1932	117,536.47	10.89
1932-1933	111,841.44	10.36
1933-1934	88,002.33	8.15
1934-1935	96,633.40	8.95
1935-1936	83,250.56	7.71
1936-1937	82,718.58	7.66
1937-1938	94,607.40	8.85
Total	\$926,024.24	\$85.86
Yearly Average	\$102,891.58	\$9.54

The second column of Table IV shows the per capita cost from 1929 to and including 1938. The population of 1930 is used for each year, the total population for Bryan County Municipalities being 10,794.² In 1929, the per capita cost for city and town government was \$11.93 and in 1934 it was \$8.15, a de-

²United States report 1939, Vol. I, p. 882

cline of \$3.78 per person. From 1929 to 1939, there was a per capita loss of \$3.08 or a yearly loss of \$0.34.

In 1932, the per capita cost of city and town government of the United States was \$11.21. A total levy of the general property and average rate per \$100.00 of the assessed valuation was 69 mills.³ The per capita cost in Bryan County for the same period was \$10.89 or \$0.32 per capita cost under that for the nation.

³Financial and Statistic of State and Local Gov't. 1932, p. 14, 627.

TABLE V
 TOTAL COST AND PER CAPITA COST OF CITY
 GOVERNMENT

Year	Total Cost	Per Capita Cost
1929-1930	100	12
1930-1931	95	11
1931-1932	91	11
1932-1933	87	10
1933-1934	68	8
1934-1935	75	9
1935-1936	65	8
1936-1937	64	8
1937-1938	73	9
Total	718	86
Average	79.8	9.5

Table V shows the total cost of city government in index numbers and per capita cost in round numbers. In 1938, the total cost of city government was only 73 percent of what it was in 1930.

CHAPTER III

COST OF TOWNSHIP GOVERNMENT

After long years of controversy involving the passage of laws, a constitutional amendment, and court decision, our township government has been abolished. The final step was taken by the 1933 session of the legislature by simply abolishing the last remaining township office and transferring the powers and duties of these offices to the corresponding county office.

We find the appropriation for townships still going on in Bryan County, therefore it will be necessary to include them in this study.

Table VI shows the valuation, appropriation, maintenance and sinking fund, with the total cost, and the total average cost for the nine years period from 1929 to 1939. In 1929, the valuation was \$16,112,648.00. From 1929 to 1932, there was a average loss of valuation per year of \$3,079,986.00. There was not much variation from 1932 to 1938 from the 1932 level.

In 1930, the appropriation was \$19,048.69, and in 1932, it was \$4,687.52, a loss of \$14,361.17 or 75 percent. There was no maintenance fund after the fiscal year 1931 and 1932.

The sinking fund shows an average yearly gain from 1929 and the three years following to be \$170.56. In 1934, there was a decided up turn, and the next year there was a gain of

TABLE VI
VALUATION AND EXPENDITURES OF TOWNSHIPS

Year	Valuation	Appropriation	Maintenance	Sinking Fund
1929-30	\$16,112,684	\$19,048.69	\$23,618.13	\$2,727.00
1930-31	13,034,527	17,915.80	24,033.12	3,824.12
1931-32	11,663,447	16,198.58	21,593.03	3,823.18
1932-33	4,792,739	4,687.52		3,409.26
1933-34	5,062,191	4,650.92		3,348.54
1934-35	5,022,552	4,680.00		5,907.70
1935-36	4,175,060	4,269.54		10,237.31
1936-37	4,481,176	6,157.24		5,527.76
1937-38	4,021,008	6,110.42		5,384.02
Total	\$68,356,394	\$83,818.28	\$69,190.28	\$44,188.89
Yearly Average	\$7,585,154	\$9,313.19	\$7,687.81	\$4,909.87

70 percent of the previous year in the sinking fund.

Table VI shows the average yearly funds of that shown in Table V, and the average average cost for the nine years period.

Table VIII shows the total yearly expenditures of townships and their per capita cost for each year.

In 1930, the per capita cost was \$2.07, and in 1932, the per capita cost was only \$0.37, a loss of \$1.60 or 77 percent. In

TABLE VII
AVERAGE YEARLY COST OF TOWNSHIP GOVERNMENT
PER TOWNSHIP

Year	Valuation	Appropriation	Maintenance	Sinking Fund
1929-30	\$1,464,789.45	\$1,731.69	\$2,147.10	\$247.91
1930-31	1,184,957.00	1,638.70	2,184.83	347.64
1931-32	1,060,313.36	1,472.59	1,958.12	347.56
1932-33	435,794.45	426.14		309.93
1933-34	460,199.18	431.90		304.41
1934-35	456,595.63	425.45		455.24
1935-36	379,559.99	388.14		930.66
1936-37	407,379.63	559.74		502.52
1937-38	364,819.81	555.49		489.45
Total	\$6,214,217.63	\$7,619.88	\$6,209.02	\$4,017.17
Average average	\$6,904.68	\$846.65	\$698.89	\$446.35

1937 and 1938, there was an increase of \$0.16 in per capita cost.

Table IX Shows the population of each township in 1930.² The total population was 21,473 or the average township had a population of 1,952.

²15 Census of U. S. Vol. 1, p. 882

TABLE VIII
TOTAL EXPENDITURES OF TOWNSHIPS AND PER CAPITA COST

Year	Total Cost	Per Capita Cost
1929-1930	\$45,393.82	\$2.07
1930-1931	45,773.04	2.08
1931-1932	41,560.79	1.98
1932-1933	8,096.78	.37
1933-1934	8,099.46	.37
1934-1935	10,587.70	.49
1935-1936	14,506.86	.67
1936-1937	11,685.00	.59
1937-1938	11,494.44	.53
Total	\$197,197.89	\$9.15
Average average	\$21,910.87	\$1.02

TABLE IX
TOWNSHIP POPULATION 1930

A. 2,518	D. 1,629	G. 2,973	J. 2,709	Total 21,473
B. 2,368	E. 1,731	H. 2,436	K. 1,185	Av. 1,185
C. 1,856	F. 1,452	I. 636		

CHAPTER IV

COST OF GOVERNMENT WITHIN THE COUNTY

The specific counties are created and their boundaries defined by the constitution.¹ The constitution provided for the creation of new counties and the alteration of existing counties. All taxes are to be levied and collected by general laws, and for public purpose only.

The sources of money used in county government from taxation are as follows: ad valorem taxes, gross production tax, auto license tax and gasoline tax.

Ad valorem taxes are collected locally from levies applied in the county.

Twenty percent of the gross production tax is given to the counties in which the production occurs, half of the amount to be used for common schools of the county, and half for construction and maintenance of county highways.²

Sixty percent of the present auto license tax is assigned to the county treasure for construction and maintenance, with a provision that a sum equal to 15 percent of all the license fees collected in incorporated cities and towns is to be given to the city treasure, as their share to be spent as a city street fund.³

¹Oklahoma Constitution, Art. 17

²Session Laws 1935, Art. 4

³Session Laws 1933, Art. 113

A gasoline tax of one cent per gallon is distributed to the counties, according to area and population for county road and bridge purposes.

The firemen's relief pension is provided for, from the state fire insurance tax among cities and towns, but it has not been of importance up to the present time.

Table X shows the source and amount of money returned to Bryan County for roads and relief, from the state. For the fiscal year ending 1930, the automobile and vehicle taxes that were returned to the county for roads were \$29,765.19. In 1938, these taxes amounted to \$18,209.17 or a loss of \$11,555.52 from the amount returned in 1930.

In 1930, the amount of gasoline tax, that was returned to the county for roads amounted to \$47,562.71 and in 1938 this tax was \$42,866.29. There was a loss of \$4,696.42 in the gasoline tax in 1938 from what it was in 1930.

In 1930, the one fourth mill ad valorem tax amounted to \$4,369.68 and in 1938, it was \$80.21. The ad valorem tax in 1938 was only 18 percent of what it was in 1930.

The old age assistance expenditures in 1937 amounted to \$127,851.00 and in 1938, they were \$229,948.00.

\$1,849.00 was spent in 1937 to assist the blind; for this purpose, \$7,584.00 was spent in 1938.

TABLE X
SOURCE OF MONEY RETURNED TO THE COUNTY FOR ROADS AND RELIEF

Source	1929-1930	1930-1931	1931-1932	1932-1933	1933-1934
Auto Tax	\$29,765.19	\$30,053.76	\$16,637.76	\$17,701.52	\$17,641.16
Gasoline Tax	47,562.71	51,584.85	41,398.88	31,905.37	22,610.41
$\frac{1}{4}$ Mill Ad val.	4,369.68	4,365.17	3,917.40	5,549.32	1,924.19
Total	\$81,697.68	\$86,003.78	\$61,954.04	\$55,156.71	\$42,175.76
	1934-1935	1935-1936	1936-1937	1937-1938	
Auto Tax	\$18,404.83	\$24,278.08	\$28,298.69	\$18,209.67	
Gasoline Tax	37,582.81	41,483.24	43,698.79	42,866.29	
$\frac{1}{4}$ Mill Ad Val.	201.25	333.43	67.88	80.21	
Direct Relief	9,226.56	61,328.06			
M. Vehicle Mi.			542.94		
Old Age Assist.			127,851.00	229,948.00	
Blind Ass.			1,849.00	7,584.00	
Dependent Chil.			15,441.00	43,827.00	
Total	\$65,421.45	\$127,422.81	\$217,749.30	\$347,634.96	

\$15,441.00 was spent on dependent children in 1937 and in 1938, this fund was increased to \$48,872.00.

The total amount of money that was returned to the county during the fiscal year ending 1930 was \$81,697.58 and in 1938, the total amount returned to the county was \$347,634.96. There was an average gain per year of \$29,548.59 or a total gain of \$265,937.38 for the nine years period. Eighty two percent of the money returned to the county in 1938 was spent for relief.

Table XI shows all the money spent for township, city, and county government from 1930 to and including 1938, also the average yearly amounts spent by each. The advalorem tax for the state government was abolished after the fiscal year ending 1938.

In 1930, the amount of money returned to the county from the state amounted to approximately one-third of the sum raised by the general property tax. The amount spent from the general property tax in 1938 was approximately one third of the amount returned to the county from the state.

Table XII shows the data of table XI in index form. The expenditures from 1930 to 1939 were expressed in relation to those of 1930.

The amount of money returned to the county from the state in 1938 was 4.26 times that, which was returned in 1930.

TABLE XI
TOTAL COST OF GOVERNMENT

Year	Money Returned to the county	Townships	Cities	State	General Property Tax
1929-1930	\$81,697.58	\$45,393.82	\$128,782.70	\$62,418.59.	\$250,744.62
1930-1931	86,003.78	45,773.04	122,651.35	63,119.01	189,389.14
1931-1932	61,954.04	41,560.79	117,536.47	44,710.40	73,276.24
1932-1933	55,156.71	8,096.78	111,841.44	46,336.94	221,774.88
1933-1934	42,175.76	8,099.46	88,002.33		186,575.80
1934-1935	65,421.45	10,587.70	96,633.40		213,861.28
1935-1936	127,422.81	14,506.85	83,250.56		181,109.48
1936-1937	217,749.30	11,685.00	82,718.58		133,456.90
1937-1938	347,634.96	11,494.44	94,607.40		126,398.92
Total	\$1,085,216.38	\$197,197.89	\$926,024.24	\$216,584.94	\$1,572,587.26
Average	\$120,579.59	\$21,910.87	\$102,891.58	\$24,064.99	\$174,731.91

TABLE XII
INDEX TOTAL COST OF GOVERNMENT

Year	Money Returned to the County	Townships	Cities	State	General Property Tax
1929-1930	100	100	100	100	100
1930-1931	105	101	95	101	71
1931-1932	76	92	91	72	29
1932-1933	68	18	87	74	33
1933-1934	52	18	69		74
1934-1935	80	23	75		85
1935-1936	156	32	65		72
1936-1937	267	26	64		53
1937-1938	426	25	73		50
Total	1,330	435	719	347	627
Average	147	48	80	39	70

TABLE XIII
PER CAPITA COST OF CITY, TOWNSHIP, AND COUNTY
GOVERNMENT

Year	City	Township	County
1929-1930	\$11.93	\$2.07	\$15.48
1930-1931	11.35	2.08	12.82
1931-1932	10.69	1.98	6.29
1932-1933	10.36	.37	12.89
1933-1934	8.15	.37	10.69
1934-1935	8.95	.49	13.00
1935-1936	7.71	.67	14.37
1936-1937	7.66	.59	16.36
1937-1938	8.85	.53	22.12
Total	\$85.86	\$9.15	\$124.02
Average	\$9.54	\$1.02	\$13.78

Table XIII Shows the per capita cost of city, township, and county government, based on the 1930 census report.

The per capita cost for the county government for the fiscal year ending 1930 was \$15.48. The per capita cost for the county government in 1932 was \$6.29, a loss of \$9.19 in per capita cost

TABLE XIV
TOTAL AND PER CAPITA COST OF GOVERNMENT

Year	Cost	Per Capita Cost
1929-1930	\$519,037.31	\$24.17
1930-1931	516,936.32	24.07
1931-1932	339,037.94	15.78
1932-1933	443,206.75	20.64
1933-1934	324,853.35	15.12
1934-1935	397,091.53	18.49
1935-1936	406,289.70	18.92
1936-1937	445,609.78	20.75
1937-1938	580,135.72	27.01
Total	\$3,972,117.40	\$184.86
Average	\$441,346.04	\$20.54

from the 1930 level. The per capita cost for county government in 1938 was \$27.01. There was a gain of \$15.83 in per capita cost in 1938 from what it was during the fiscal year ending in 1932. The gain in per capita cost in 1938 was \$6.64 over the per capita cost in 1930.

TABLE XV
INDEX COST OF GOVERNMENT AND PER CAPITA COST

Year	Cost	Per Capita Cost
1929-1930	100	24
1930-1931	99	24
1931-1932	65	16
1932-1933	85	21
1933-1934	63	15
1934-1935	77	18
1935-1936	78	19
1936-1937	86	21
1937-1938	112	27
Total	765	179
Average	85	20

Table XIV shows the total expenditures for government including county, city, township, and state government from 1930 to and including 1938, except taxes for state government which was discontinued after 1933. There the per capita cost is also shown. The increase in government expenditures in 1938 was \$61,098.41 more than it was in 1930. In 1930, the per capita

cost was \$24.17 and in 1938 it was \$27.01, which represents an increase of \$2.84 in per capita cost.

Table XV shows the index cost of the county, city, state, township government and per capita cost in round numbers. The cost of government in 1932 was only 65 percent of what it was in 1930. In 1938 the cost of government was 112 or 12 points higher than what it was in 1930.

CHAPTER V
SCHOOL COST FOR THE COUNTY

The constitution authorizes the legislature to establish and maintain a system of free public schools, including a system of "separate schools" for Negro children.¹ Such districts are declared to be "bodies corporated" and to possess the usual powers of municipal corporations. The boundaries were to be determined in most cases within the county by the county superintendent. Provisions were made, where schools could consolidate or union grade. Several schools in Bryan County have taken advantage of the above and at present there are seventy school districts in the county.

Schools receive their financial support from the following sources: ad valorem levy, gross production tax, beer tax, permanent school fund, consolidation and union graded fund, sales tax, and income tax.

Ad valorem tax is the amount levied by law and certain additional levies that the citizens of a district may levy, other than that required by law. What is collected in the county.

The gross production tax is a levy of $\frac{3}{4}$ of 1 percent on the value of certain Mineral ores, and 5 percent on oil and gas

¹Constitution of Oklahoma Art. 13, Sec. 13

produced in the state. Ten percent of this total revenue is given to the county in which it occurs, for aid of the common school fund.²

The beverage sales and licens tax (a tax of \$2.50 per barrel, license tax of \$1,000.00 on manufacturers, \$250.00 on the wholesalers, and \$100.00 on the retailer of beer) were first provided for by the 1933 legislature. Ninety five percent of this tax was diverted to a common school fund to be distributed on the scholastic emmeration base. In 1935, this fund was distributed in the same was as the Primary Aid Fund.³

The permanent school fund is composed of the proceeds from the sale of land granted to the state by the national government, and \$5,000,000 granted in lieu of land in the Indian Territory. This income is apportioned monthly by the Commissioners of the Land Office among the districts of the state.⁴

The "Consolidation and Union Graded Fund" is given to union graded and consolidated schools under certain conditions to encourage the movement.

Seventeen percent of the sales tax from 1933 to 1935 went

²Session Laws 1935, Art. 4

³Ocp. cit. 1933-1935

⁴State Legislature 1931 session laws

to the schools to reduce ad valorem taxes.

Three-fourths of the income tax went to schools from 1933 to 1935 to reduce ad valorem taxes, in 1935 it was to be placed in the state treasure as aid to local schools and should thereafter be appropriated by the legislature.⁵

In 1935, the legislature appropriated \$16,400,000.00 to be expended by 1937. The grants were of two types, Primary and Secondary Aid.

Primary Aid is to supplement districts with funds for the payment of teacher's salaries, distribution being made on the basis of a salary schedule and the qualifications of the teacher.

Secondary Aid is granted to school districts who vote the 10 mill levy, and their total funds including primary aid will not maintain a minimum school.⁶ These funds may be withheld unless certain standards and requirements are met.

⁵Session Laws 1933

⁶Primary and Secondary Aid Bulletin

TABLE XVI
EXPENDITURES FOR WHITE SCHOOLS FROM THE
LOCAL GENERAL PROPERTY TAX

Year	Valuation	Appropriation	Sinking Fund	Building Fund
1929-30	\$17,833,885.50	\$300,269.07	\$88,296.09	\$2,720.00
1930-31	18,033,436.00	303,004.83	74,531.99	2,058.00
1931-32	12,774,973.00	294,907.10	72,578.70	7,232.00
1932-33	13,852,897.00	265,722.34	72,800.27	181.00
1933-34	11,949,897.00	235,008.62	93,922.48	1,126.00
1934-35	12,723,325.00	244,185.21	66,973.90	8,531.00
1935-36	11,994,005.00	172,152.19	86,543.64	60,509.00
1936-37	8,838,205.00	172,330.75	76,954.70	51,598.00
1937-38	8,379,779.00	175,232.65	78,854.70	29,755.00
Total	\$126,380,402.50	\$2,162,812.75	\$711,456.47	\$163,710.10
Average yearly cost	\$15,153,378.05	\$240,312.53	\$79,050.72	\$98,190.01

Table XVI shows the valuation, appropriation, sinking fund and the building fund set up in the school budgets of Bryan County from 1929 to and including 1938, also the average expenditures for the nine years. All of the average expenses except the building fund are greater than they were in 1930.

TABLE XVII
INDEX COST FOR WHITE SCHOOLS FROM THE
GENERAL PROPERTY TAX

Year	Valuation	Appropriation	Sinking Fund	Building Fund
1929-1930	100	100	100	100
1930-1931	101	101	84	76
1931-1932	72	98	82	27
1932-1933	78	88	82	6
1933-1934	67	78	106	41
1934-1935	71	81	76	31
1935-1936	67	57	98	225
1936-1937	50	57	87	897
1937-1938	47	58	89	939
Total	653	718	804	2342
Average	73	80	88	260

Table XVII shows the index cost of schools from money raised by local taxation. The valuation in 1938 was only 47 percent of the 1930 valuation; the average valuation was only 73 percent of the 1930 valuation.

The appropriation for operation in 1938 was 42 percent less than the 1930 appropriation. The average appropriation for the

TABLE XVIII
TOTAL EXPENDITURES FOR WHITE AND NEGRO SCHOOLS
FROM THE LOCAL AD VALOREM LEVY

Year	White	Negro
1929-30	\$391,285.16	\$16,978.00
1930-31	379,594.82	16,342.32
1931-32	374,717.80	11,849.62
1932-33	388,703.61	11,871.93
1933-34	330,057.10	13,407.43
1934-35	319,690.11	11,301.43
1935-36	319,204.83	13,254.87
1936-37	300,883.45	13,451.74
1937-38	283,842.35	12,652.46
Total	\$3,037,979.23	\$126,109.80
Average yearly cost	\$337,553.25	\$14,012.20

nine years was 80 percent of the 1930 level.

In 1938, the sinking fund was 89 percent of the sinking fund in 1930. In 1934, the sinking fund was 1.06 times the 1930 level, but all other years it was less.

The building fund has increased very rapidly since 1933, when it was only 6 percent of the amount in 1933, and in 1938,

TABLE XIX
 TOTAL EXPENDITURES FOR WHITE AND NEGRO
 SCHOOLS FROM THE LOCAL AD VALOREM
 LEVY

Year	White	Negro
1929-1930	100	100
1930-1931	97	96
1931-1932	96	70
1932-1933	87	70
1933-1934	84	79
1934-1935	82	67
1935-1936	82	108
1936-1937	77	79
1937-1938	73	75
Total	778	744
Average	86	82

it was 9.59 times the amount in 1930. The average cost that went into the building fund from 1929 to 1939 was 43 times that of 1933.

Table XVIII shows the total expenditures for the white and negro schools from 1929 to 1939, as they were set up in the

TABLE XX
 SOURCE OF MONEY RETURNED TO THE COUNTY FOR EDUCATION

Source	1929-30	1930-31	1931-32	1932-33	1933-34
$\frac{1}{2}$ M. Ad Valorem	\$6,638.68	\$6,638.68	\$7,840.00	\$5,549.32	\$3,385.20
Earnings Sec. 16, 36	24,179.76	25,753.50	22,784.25	15,189.25	18,497.70
Gross Prod. Tax	40,105.00	45,511.00	38,957.00	45,912.00	
Income Tax			7,780.29	13,942.77	14,542.81
Beverage Tax					10,342.18
17% Gross Prod.					46,505.86
Bonds, Warrants					18,053.67
Federal Funds					26,665.61
50% Sales Tax					30,089.44
Total	\$68,234.76	\$77,903.18	\$75,766.54	\$81,189.01	\$168,082.47

estimates by the school boards and approved by the county excise board. The total cost for white schools from this source was \$3,037,979.23 and for the negro schools it was \$126,109.80.

Table XIX shows the index cost for white and negro schools. The amount set up for white schools in 1938 was 73 percent of that set up in 1930, and for negro schools it was 75 percent of their cost in 1930. The average yearly cost for negro schools was 82 percent of what it was in 1930.

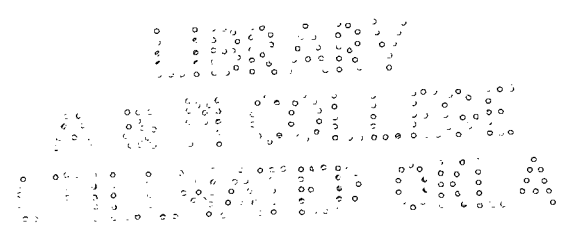


TABLE XXI
SOURCE OF MONEY RETURNED TO THE COUNTY FOR EDUCATION

Source	1934-1935	1935-1936	1936-1937	1937-1938
Beverage Tax	\$10,867.95	\$13,683.51	\$18,934.39	\$16,214.40
80% Sales Tax	54,205.93			
Income Tax	23,902.12		29,705.71	12,239.82
$\frac{1}{4}$ M. Ad Valorem Tax	1,730.12	618.35	119.16	15,980.02
Sec. 16,36	19,649.22	21,147.58	17,754.84	18,798.95
17% Gross Prod. Tax	72,119.42	172,760.00		
Federal Funds				17,598.63
Aid Bill 92	39,309.00			
Income Correction			29,705.71	
Freight Car Tax			2,411.64	
General Rev. Aid			179,948.16	282,121.03
Total	\$221,783.76	\$208,209.44	\$261,773.54	\$362,952.95

Table XX and XXI shows the source, and amount of money returned to the county from the state to be spent in Bryan County for education from 1929 to 1939. The total amount sent down to the county in 1930 was \$68,284.76, and in 1938 it amounted to \$362,952.95.

TABLE XXII.

TOTAL COST OF EDUCATION FOR THE COUNTY

Year	Ad Valorem	Returned To County	Negro
1929-1930	\$391,285.16	\$68,284.76	\$16,978.00
1930-1931	379,594.82	77,903.18	16,342.32
1931-1932	374,717.80	75,766.54	11,849.00
1932-1933	338,703.61	81,189.01	11,871.93
1933-1934	330,057.10	168,082.47	13,407.43
1934-1935	319,690.11	221,783.76	11,301.43
1936-1937	300,883.45	261,773.54	13,451.74
1937-1938	283,842.35	362,952.95	12,652.46
Total	\$3,037,979.23	\$1,525,955.75	\$126,109.80
Average	\$337,553.25	\$169,550.64	\$14,012.20

The total amount of money set up in the estimates and the total amount of money returned to the county from the state is shown in Table XXII.

Table XXIII shows, that in 1938 the amount of money returned to the county was 5.32 times the amount returned to the county in 1930.

Table XXIV shows the total amount of money spent for education in the county, also the amount raised by local taxation, and the

TABLE XXIII
INDEX COST OF EDUCATION FOR THE COUNTY

Year	Ad Valorem	Money returned To The County	Negro
1929-1930	100	100	100
1930-1931	97	114	96
1931-1932	98	111	70
1932-1933	86	119	70
1933-1934	84	248	79
1934-1935	82	325	67
1935-1936	82	305	108
1936-1937	77	383	79
1937-1938	73	532	75
Total	777	2235	744
Average	86	248	83

amount returned to the county from the state from 1929 to 1939.

The percent of money raised from local taxation, and the amount returned to the county from the state of the total amount spent for education within the county is shown in table XXIV. In 1930, the percent of money returned to the county of the total amount spent for education was 14 percent and in 1938 it was 55 percent. The average percent of the money returned to the county was 31 while the average

TABLE XXIV
TOTAL COST OF EDUCATION FOR THE COUNTY

Year	Ad Valorem	Returned To County	Total
1929-1930	\$408,263.16	\$68,284.76	\$476,547.92
1930-1931	395,937.14	77,903.18	473,840.32
1931-1932	386,567.42	75,766.54	462,333.96
1932-1933	350,575.54	81,189.01	431,764.55
1933-1934	343,464.53	168,082.47	511,547.00
1934-1935	330,991.54	221,783.76	552,775.30
1935-1936	337,459.70	208,209.44	545,669.14
1936-1937	314,335.19	261,773.54	576,108.73
1937-1938	296,494.81	362,952.95	659,447.76
Total	\$3,164,089.03	\$1,535,955.75	\$4,690,044.78
Average	\$359,565.44	\$169,550.64	\$521,116.08

percent of money set up in the local budget was 69. The trend is very definite away from local support for education.

Table XXVI shows the average daily attendance in Bryan County from 1929 to 1939 of the white and negro schools. There was a gain for the county in average daily attendance of 3,452 in 1938 over that in 1930 or 2,515 for the average, average daily attendance for the nine years more than that of 1930.

TABLE XXV
 PERCENT OF MONEY RAISED FROM LOCAL TAXATION
 AND MONEY RETURNED TO THE COUNTY
 FROM THE STATE OF THE
 TOTAL AMOUNT
 SPENT FOR
 EDUCATION

Year	Local	Money Returned To County
1929-1930	86	14
1930-1931	84	16
1931-1932	84	16
1932-1933	81	19
1933-1934	67	33
1934-1935	60	40
1935-1936	62	38
1936-1937	55	45
1937-1938	45	55
Total	624	276
Average	69	31

The index of the average daily attendance is shown in table XXVII. The average daily attendance in 1938 was 1.53 times the

TABLE XXVI
AVERAGE DAILY ATTENDANCE

Year	White	Negro	County
1929-1930	6,238	296	6,534
1930-1931	6,511	260	6,771
1931-1932	5,888	323	6,211
1932-1933	7,249	333	7,582
1933-1934	7,280	368	7,648
1934-1935	6,884	303	7,187
1935-1936	7,310	319	7,617
1936-1937	7,388	319	7,707
1937-1938	9,620	366	9,986
Total	64,368	2,875	67,243
Average	7,319	319	7,471

average daily attendance of 1930, and the average, average daily attendance was 1.14 times that of 1930. The attendance for the white schools shows a greater increase than that of the negro schools.

Table XXVIII shows the school population for Bryan County from 1929 to 1939. In 1930, the negro population was 467, and the average population for the nine years was 447, a loss of 20.

TABLE XXVII
INDEX OF AVERAGE DAILY ATTENDANCE

Year	White	Negro	County
1929-1930	100	100	100
1930-1931	104	88	104
1931-1932	94	109	95
1932-1933	116	113	116
1933-1934	117	124	117
1934-1935	110	102	110
1935-1936	117	104	117
1936-1937	118	108	118
1937-1938	154	124	153
Total	1,030	972	1,030
Average	114	108	114

The average population for the whites shows a gain of 621 over the 1930 population.

Table XXIX shows the index school population for the whites, negro, and county. The average increase in school population for the county was 1.04 times that of 1930.

Table XXX shows the percent of the average daily attendance for the white, negro and county of the school population. The average percent for the white's daily average attendance of the

TABLE XXVIII
SCHOOL POPULATION

Year	White	Negro	County
1929-1930	10,956	467	11,446
1930-1931	11,333	443	11,323
1931-1932	11,755	414	11,776
1932-1933	11,652	458	12,169
1933-1934	11,885	473	12,110
1934-1935	11,919	448	12,358
1935-1936	11,485	431	12,367
1936-1937	11,688	483	12,171
1937-1938	11,518	405	11,923
Total	104,191	4,022	108,123
Average	11,577	447	12,013

school population was 62 and for the negroes 81 percent. The average percent for the county was 62, a gain of four points, from what it was in 1930.

Table XXXI shows the total cost and cost per student in average daily attendance for education in the county.

The average cost for education has increased \$55,673.15

TABLE XXIX
INDEX TABLE OF SCHOOL POPULATION

Year	White	Negro	County
1929-1930	100	100	100
1930-1931	103	95	99
1931-1932	107	94	103
1932-1933	106	96	106
1933-1934	108	101	106
1934-1935	109	96	108
1935-1936	105	92	108
1936-1937	107	102	106
1937-1938	105	86	104
Total	950	864	940
Average	106	96	104

for the nine years over the amount spent in 1930. In 1930, the cost per student in average daily attendance was \$72.93 and in 1938 it was \$66.03. The average cost per student in average daily attendance from 1929 to 1939 was \$70.05, a decline of \$2.88.

TABLE XXX
 PERCENT OF AVERAGE DAILY ATTENDANCE OF
 SCHOOL POPULATION

Year	White	Negro	County
1929-1930	57	81	58
1930-1931	57	59	37
1931-1932	50	78	51
1932-1933	62	74	63
1933-1934	61	77	62
1934-1935	58	70	58
1935-1936	64	71	53
1936-1937	63	66	64
1937-1938	84	83	84
Total	556	732	559
Average	62	81	63

TABLE XXVI
 TOTAL COST FOR EDUCATION AND PER STUDENT COST
 IN AVERAGE DAILY ATTENDANCE

Year	Cost	Per Student Cost in Average Daily Attendance
1929-1930	\$476,547.92	\$72.93
1930-1931	473,840.32	69.98
1931-1932	462,333.96	74.43
1932-1933	431,764.55	56.94
1933-1934	511,547.00	66.88
1934-1935	552,775.30	76.91
1935-1936	545,669.14	71.63
1936-1937	576,108.73	74.75
1937-1938	659,447.76	66.03
Total	\$4,690,034.68	\$630.48
Average	\$532,226.07	\$70.05

CHAPTER VI

CONCLUSION

The total cost of education in Bryan County is 50.4 percent of the total amount spent for education and government.

In 1938, the amount of money turned to the county for education from the state was 55 percent of the total amount spent for education.

There is a definite trend from the general property tax to other sources for support for education and government.

Although the total cost of education is increasing, the cost per student in average daily attendance is decreasing due to a greater average daily attendance. There is an average decrease in cost per student in average daily attendance of \$0.32 per year.

The average cost for city government from 1929 to 1939 was 20.2 percent less than it cost for the fiscal year ending 1930.

The average per capita cost for government in the county from 1929 to 1939 was \$3.63 less than the per capita cost in 1930.

There was an average increase in per capita cost per year of \$2.91 from 1931 to 1939 for county government.

The average amount of money returned to the county from the state from 1929 to 1939 for government was 147 percent of the total amount returned to the county in 1930 for government.

TABLE XXXII
TOTAL COST FOR EDUCATION AND GOVERNMENT
IN BRYAN COUNTY

Year	Cost of Gov.	Cost of Educ.	Total
1929-1930	\$519,037.31	\$476,547.92	\$995,585.23
1930-1931	516,936.32	473,840.32	990,776.64
1931-1932	339,037.94	462,333.96	801,371.90
1932-1933	443,206.75	431,764.55	874,971.30
1933-1934	324,853.35	511,547.00	836,400.35
1934-1935	397,091.53	552,775.30	949,866.83
1935-1936	406,289.40	545,669.14	951,958.54
1936-1937	445,609.78	576,108.73	1,021,718.51
1937-1938	580,135.72	659,447.76	1,239,583.48
Total	\$3,972,198.40	\$4,690,034.68	\$8,662,233.08
Average	\$441,355.36	\$521,114.96	\$962,470.34

Table XXXII shows the total of education and government from 1929 to 1939.

The cost for government from 1933 to 1939 has increased \$21,476.40 more per year than the cost for education.

The average yearly cost for education and government from 1929 to 1939 was less than the total cost for education and government in 1930.

It is realized that this study has certain limitations, since Bryan County is only one of the seventy seven counties of the State of Oklahoma.

It is suggested that other studies be made of the other counties of the state.

BIBLIOGRAPHY

SOURCE MATERIAL

1. ANNUAL STATISTICAL REPORTS OF INDEPENDENT DISTRICTS 1929-1939, State Department of Education, Oklahoma City, Oklahoma
2. BIENNIAL REPORTS of the State Department of Public Instruction, State Capitol, Oklahoma
3. SESSION LAWS OF OKLAHOMA. (Harlaws Enacted by the Regular Session)
4. SCHOOL ESTIMATES, 1929-39. County Clerks' Office, Durant Oklahoma.
5. BIENNIAL REPORTS of the Oklahoma Tax Commission, State Capitol, Oklahoma.
6. BIENNIAL REPORTS of the State Audit, State Capitol, Oklahoma.
7. TAX RECEIPTS, County Treasures' Office, Durant, Okla.
8. FIFTEENTH CENSUS REPORT, Washington, D. C.

SECONDARY WORKS

9. Carr Robert, STATE CONTROL OF LOCAL FINANCE IN OKLAHOMA. Norman, Oklahoma, 1935
10. MUNICIPAL GOVERNMENT. International City Managers' Association, 1935.
11. Clark, F. THE COST OF GOVERNMENT AND THE SUPPORT OF EDUCATION. Columbia University, New York 1924.
12. Journal of Educational Research, A COMPARISON OF THE EXPENDITURES OF MUNICIPAL GOVERNMENT WITH THAT FOR EDUCATION. Iowa 1922.

This Thesis was typed by:

Cecil Cox
302 Hanner Hall
Stillwater, Oklahoma