

STATE SUPPORT FOR COMMON
SCHOOLS IN EIGHT STATES

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By

HENRY CLYDE DEMUNBRUN

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Northwestern State Teachers College

Alva, Oklahoma

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STATE SUPPORT FOR COMMON SCHOOLS IN EIGHT STATES

Arkansas, California, Delaware, New York,
North Carolina, Oklahoma, Texas,
and West Virginia.

PREFACE

This study of state support for common schools in eight states was selected for this thesis for the purpose of making a comparison to some degree between the states as to their financial ability to support an educational program, the extent to which they do support a minimum program, and what they would spend if they supported a defensible program.

The states selected for this study represent some of the outstanding states which are solving the educational problems of their public schools in the matter of finance and administration, and some of them represent a limited selection of states that have not gone very far in the solution of such problems. These types of states have been selected purposely in order that comparisons may be made in their methods and procedures used in attempting to solve the problems of finance and administration in their public schools. By so doing we may, perhaps, arrive at some conclusion as to what states are doing a good job of creating and maintaining good schools, and be able to determine for ourselves what would be the proper course for us to pursue in the solution of our own educational problems. At least, the writer may have the satisfaction of having learned something about the states included in the study.

Attention is called to the fact that practically all tables and data included in this study center around the fiscal year 1935-36. This study was based upon reports and pertinent facts that necessarily had to come from the records of the state departments of education of the different states included in the study. The close of the biennium which ended June 30, 1936, was about the latest date that reports had been made for and were available to the public.

This study is submitted for the value of the information it contains, if any, and in partial fulfillment of the requirements for the Masters Degree in Public School Administration in the Graduate School of the Oklahoma Agricultural and Mechanical College, Stillwater, Oklahoma.

The author acknowledges, with sincere appreciation, the assistance of the state department of education of each of the states included in the study; the United States Office of Education, Washington, D. C.; The Research Division of the National Education Association, Washington, D. C.; members of the staff of the School of Education; and the Graduate School of the Oklahoma Agricultural and Mechanical College, Stillwater, Oklahoma.

The reader will observe in making comparison of data in different tables that there is some variation as to numbers given for particular facts. Such differences were the result of material coming from different sources, and were beyond the control of the author.

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* TABLE 1

SHOWING 1930 CENSUS, TOTAL POPULATION AND TOTAL WEALTH OF UNITED STATES AND THE EIGHT STATES INCLUDED IN THIS REPORT. ALSO SCHOOL POPULATION AND PER CAPITA WEALTH FOR SAME.

STATE	Total Population 1930 Census	School Population 1935-36	Total Wealth	Per Capita Wealth	
				Total Pop.	School Pop.
Average Continental U. S.	122,775,046	31,618,000	\$320,803,862,000	2613.00	\$10143.07
Arkansas	1,854,482	560,000	2,876,000,000	1557.00	5135.71
California	5,677,251	1,152,000	17,048,000,000	3093.00	14798.61
Delaware	238,380	57,300	725,000,000	3056.00	12652.71
New York	12,588,066	2,750,000	40,708,000,000	3276.00	14802.91
North Carolina	3,170,276	1,069,000	5,429,000,000	1712.00	5078.68
Oklahoma	2,396,040	710,000	4,271,000,000	1803.00	6015.49
Texas	5,824,715	1,672,000	10,939,000,000	1906.00	6542.46
West Virginia	1,729,205	546,000	5,374,000,000	3143.00	9842.49
Average for the eight states in this report				2443.25	\$ 9358.62

* Statistics from World Almanac 1937, Page 284. Wealth, page 538

♠ School population figures taken from table 6.

* TABLE 2

PERMANENT SCHOOL FUNDS, STATE DEBTS TO PERMANENT SCHOOL FUNDS, AND UNSOLD SCHOOL LANDS, 1935-36

STATE	Permanent School Funds				Unsold School Lands	
	State	County	Local	Total	Number of Acres	Value
Total Continental U. S.	\$457,297,750	\$17,440,730	\$52,727,127	\$527,465,607	41,599,650	\$260,476,298
Arkansas	2,228,733			2,228,733	4,856	200,000
California	10,584,967			10,584,967	850,000	2,550,000
Delaware	1,939,120		60,000	1,999,120		
New York	9,826,862			9,826,862		
North Carolina	1,500,000			1,500,000		
Oklahoma	38,186,514			38,186,514	349,833	5,767,899
Texas	40,680,687	11,395,000		52,075,687	190,000	800,000
West Virginia	6,647,014			6,647,014		

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 82.
 (Biennial Survey of Education in the United States 1934-36, by Office of Education, United States Department of the Interior)

* TABLE 3

RECEIPTS FROM PERMANENT SCHOOL FUNDS AND LEASES OF SCHOOL LANDS, 1935-36

STATE	Receipts From:		Total Receipts From Permanent Funds and Leases				
	Permanent Funds	Leases of School Lands	State	County	Local	Total Including Undistributed Funds	
						Amount	Per Pupil Enrolled
Total Continental U. S.	\$21,014,735	\$3,355,738	\$22,212,424	\$1,080,429	\$1,077,620	\$24,370,473	\$0.92
Arkansas	102,318		102,318			102,318	.22
California	593,544	15,707	609,251			609,251	.53
Delaware	66,250		66,250			66,250	1.44
New York			Not reported				
North Carolina			Not reported				
Oklahoma	1,424,855		1,424,855			1,424,855	2.17
Texas	3,024,891	2,509	3,027,400			3,027,400	2.19
West Virginia			Not reported				

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 84.
 (Biennial Survey of Education in the United States 1934-36, by Office of Education, United States Department of the Interior.)

* TABLE 4
VALUE OF PUBLIC SCHOOL PROPERTY USED FOR SCHOOL PURPOSES, 1935-36

STATE	Value of Sites and Buildings	Value of Equipment	Value of all Property used for School Purposes	Average Value of School Property Per Pupil Enrolled	Average Value of School Property Per Pupil in Average Daily Attendance	Average Value of School Property Per Unit Population	Average Value of School Property Per Unit Enumeration
Total Continental U. S.	\$5,592,173,412	\$560,880,675	\$6,731,324,741	\$255	\$303	\$52	\$213
Arkansas	33,840,780	4,647,068	38,487,848	84	107	19	69
California	389,209,699	49,857,006	439,066,705	385	438	72	381
Delaware	18,538,240	1,884,433	20,422,673	443	515	79	356
New York	903,271,779	76,019,358	980,191,137	428	491	76	356
North Carolina	98,588,282	11,737,211	110,325,493	124	145	32	103
Oklahoma	84,633,650	13,097,419	97,731,069	149	197	39	138
Texas	304,247,139	30,989,317	335,236,456	246	311	55	201
West Virginia	63,594,080	7,337,694	70,931,774	158	180	39	130

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 81.
(Biennial Survey of Education in the United States 1934-36, by Office of Education, United States Department of the Interior.)

* TABLE 5

NUMBER OF SCHOOL ADMINISTRATIVE UNITS OF ALL TYPES, SCHOOL BOARD MEMBERS, AND TEACHING POSITIONS

STATE	Number of Administrative units	Average area of unit in square miles	Average number of units per county	Total number of school board members	Total number of teaching positions	Average number of teaching positions per unit
1	2	3	4	5	6	7
Arkansas	3,193	16	42	19,159	12,574	4
California	3,589	43	62	11,204	36,768	10
Delaware	15	131	---	65	1,420	95
New York	9,467	5	152	15,000	74,961	8
North Carolina	200	244	2	900	23,375	117
Oklahoma	4,933	14	64	15,017	19,807	4
Texas	7,932	33	31	28,414	35,667	4
West Virginia	55	437	1	275	15,837	288

* Twelfth Yearbook, 1934, Department of Superintendence. (Critical Problems in School Administration) Pages 40 and 41.

* TABLE 6

POPULATION, SCHOOL CENSUS, AND PUPILS ENROLLED, CLASSIFIED BY ELEMENTARY AND SECONDARY STATUS, 1935-36,
AND POPULATION IN 1930 (U. S. Census)

STATE	Total Population 1930 Census 1930	Total Estimated Population July 1, 1936	Population 5-17 Years, Inclusive, Estimated 1936	Total Enrollment Elementary Schools 1935-36	Total Enrollment Secondary Schools 1935-36	Total Enrollment In Grades 1 to 12, Inc. 1935-36
Total Continental U. S.	122,775,046	128,429,000	31,618,000	20,392,561	5,974,537	26,367,098
Arkansas	1,854,482	2,023,000	560,000	399,607	61,262	460,869
California	5,677,251	6,059,000	1,152,000	830,136	310,291	1,140,427
Delaware	238,380	259,000	57,300	34,630	11,470	46,100
New York	12,588,066	12,935,000	2,750,000	1,636,720	651,322	2,288,042
North Carolina	3,170,276	3,457,000	1,069,000	722,911	165,864	888,775
Oklahoma	2,396,040	2,528,000	710,000	530,806	127,243	658,049
Texas	5,824,715	6,117,000	1,672,000	1,071,230	293,397	1,364,627
West Virginia	1,729,205	1,830,000	546,000	372,825	76,907	449,732

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Pages 61 & 62 (Biennial Survey of Education in the United States, 1934-36, by Office of Education, United States Department of the Interior.) (1930 population taken from 1930 U. S. Census).

* TABLE 7
NUMBER OF TEACHERS AND TEACHING LOAD, URBAN AND RURAL, 1935-36

STATE	Teaching positions (Supervisors, principals, and teachers)		Number of teaching positions to a building		Number of pupils enrolled to a teaching position	
	Urban	Rural	Urban	Rural	Urban	Rural
1	2	3	4	5	6	7
Total Continental U. S.	411,297	482,050	14.9	2.3	32.2	27.2
Arkansas	2,752	9,830	6.9	2.2	41.7	35.2
California	28,552	16,659	13.4	2.5	30.5	16.3
Delaware	769	914	22.0	4.4	29.6	25.5
New York	60,101	20,391	29.7	2.2	30.3	23.0
North Carolina	5,658	18,577	13.0	4.3	38.0	36.3
Oklahoma	5,874	14,009	11.2	2.6	35.7	32.0
Texas	16,728	29,532	13.3	2.6	33.6	27.2
West Virginia	3,704	12,073	2.6	2.6	28.5	28.5

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 116 (Biennial Survey of Education in the United States, 1934-36, by Office of Education, United States Department of the Interior)

* TABLE 8
AVERAGE DAILY ATTENDANCE 1935-36

STATE	Elementary Schools	Reorganized High Schools			Regular & Vocational High School	TOTAL
Total Continental U. S.						22,298,767
Arkansas	280,070	12,248	48,911	9,041	10,157	360,427
California	622,072				381,252	1,003,324
Delaware	24,274	4,779	6,347	3,515	725	39,638
New York						1,997,117
North Carolina	612,913				146,691	759,604
Oklahoma	390,887				106,435	497,322
Texas	830,326				248,651	1,078,977
West Virginia	294,291	26,315		73,612		394,218

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 68. (Biennial Survey of Education in the United States 1934-36, By office of Education, United States Department of the Interior.)

* TABLE 9 (1935-36)

STATE	Number of Counties	Scholastic Enumeration	Enrollment Grades 1-12 White and Negro	Average Daily Attendance White and Negro
¹ Continental U. S.		32,005,375		
Arkansas	75	621,465	462,158	358,703
California	58	1,853,420	1,375,081	960,061
Delaware	3	60,604	45,452	38,778
New York	60	3,918,047	2,288,043	1,997,105
North Carolina	100	1,112,085	888,775	759,604
Oklahoma	77	751,042	652,397	494,542
Texas	254	1,558,855	1,364,827	1,078,976
West Virginia	55	553,014	449,732	394,218
TOTAL		10,428,532	7,533,047	6,080,419

* Data for this table taken from letters direct from State Department of Education of various states, March 1938.

¹ Report of the Advisory Committee on Education, February 1938, Page 226

* TABLE 10

AVERAGE LENGTH OF SCHOOL TERM AND SCHOOL ATTENDANCE FROM 1889 to 1936

STATE	Average Number of Days Schools Were in Session 1889-1936									Number Att. Daily Per 100 Enrolled 1935-36
	1889- 1890	1899- 1900	1909- 1910	1919- 1920	1929- 1930	Elementary 1935-36	High Schools 1935-36	All Schools 1935-36	1935-36 Av. Days Attended by each pupil	
Average Continental U. S.	135	144	158	161.9	172.7			173.0	146.3	84.6
Arkansas	75	78	107	126.3	149.4	146.5	168.2	150.3	117.5	78.2
California	158	166	175	174.0	178.3	176.0	179.0	177.3	156.0	88.0
Delaware	166	170	173	181.7	183.0	180.3	183.7	181.4	156.0	86.0
New York	187	175	188	188.0	187.5			185.9	162.3	87.3
North Carolina	59	71	102	134.0	154.3	160.9	162.2	161.2	137.7	85.5
Oklahoma		95	140	166.4	173.3			174.1	131.6	75.6
Texas	100	108	131	155.6	146.0	168.0	170.6	168.6	133.3	79.1
West Virginia	97	106	134	138.9	165.7	173.0	173.0	173.0	151.6	87.7

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Pages 71 and 72. (Biennial Survey of Education in the United States 1934-36, by Office of Education, United States Department of the Interior.)

* TABLE 11

NUMBER AND SEX OF TEACHERS EMPLOYED, EXCLUDING SUPERINTENDENTS, SUPERVISORS, AND PRINCIPALS WHEN THEY WERE SEPARATELY REPORTED, AND THE AVERAGE SALARY OF TEACHERS, SUPERVISORS, AND PRINCIPALS, SCHOOL YEAR 1935-36.

STATE	Elementary Schools			Jr. & Sr. High Sch.		Grand Total All Schools			Average Annual Salary
	Men	Women	Total	Men	Women	Total Men All Grades	Total Women All Grades	Total Men & Women	
Total Continental U. S.	69,882	533,497	603,379	109,191	158,393	179,073	691,890	870,963	Average \$1283
Arkansas	2,218	7,129	9,347	1,318	1,591	3,536	8,720	12,256	504
California	1,283	20,315	21,598	8,183	12,289	9,466	32,604	42,070	1776
Delaware	52	889	941	257	474	309	1,363	1,672	1555
New York	5,200	55,066	60,266	9,645	17,396	14,845	72,462	87,307	2414
North Carolina	1,700	16,587	18,287	1,766	3,091	3,466	19,678	23,144	735
Oklahoma	2,767	11,581	14,348	2,267	2,955	5,034	14,536	19,570	783
Texas	3,853	27,392	31,245	5,182	7,316	9,035	34,708	43,743	941
West Virginia	2,870	8,347	11,217	1,644	2,330	4,514	10,677	15,191	1091

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Pages 75 & 76, (Biennial Survey of Education in the United States 1934-36, by Office of Education, United States Department of the Interior)

* TABLE 12

INCOME FROM APPROPRIATION AND TAXATION, 1935-36

STATE	State	County	Local	Total
Total Continental U. S.	\$555,353,854	\$133,418,211	\$1,196,983,775	\$1,885,755,840
Arkansas	4,056,524	202,812	7,369,765	11,629,101
California	69,541,547	1,720,109	73,124,358	144,386,014
Delaware	3,817,718		320,481	4,138,199
New York	119,038,946		200,857,208	319,896,154
North Carolina	20,379,847		3,271,646	23,651,493
Oklahoma	7,983,116		18,435,324	26,418,440
Texas	30,496,196	5,672,415	19,964,720	56,133,331
West Virginia	12,858,485	12,463,897		25,322,382

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 85. (Biennial Survey of Education in the United States 1934-36, by Office of Education, United States Department of the Interior)

* TABLE 13

FEDERAL GOVERNMENT, EDUCATIONAL FOUNDATIONS, AND TOTAL REVENUE RECEIPTS, 1935-36

STATE	Total Revenue Receipts From All Sources					
	Federal Aid Voc. Edu.	Educational Foundations	State	County	Local	Total
Total Continental U. S.	\$9,849,574	\$294,560	\$578,369,087	\$140,133,116	\$1,242,756,259	\$1,971,402,416
Arkansas	170,217	26,931	4,606,358	202,812	7,544,422	12,550,740
California	299,944		70,194,708	1,720,109	75,822,851	148,037,612
Delaware	45,000		3,898,614		520,481	4,264,095
New York	727,304		119,038,946		203,322,563	523,088,813
North Carolina	305,949		20,379,847		3,271,646	23,957,442
Oklahoma	220,819		9,407,971		19,215,047	28,843,837
Texas	570,000	10,400	33,523,596	5,960,943	21,130,947	61,195,686
West Virginia	76,438		12,858,485	12,059,391		25,594,314

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Pages 86 & 87.
(Biennial Survey of Education in the United States 1934-36, by Office of Education, United States
Department of the Interior.)

* TABLE 14
 COMPARISON OF CURRENT EXPENSES NOT INCLUDING
 INTEREST, 1930, 1932, 1934, AND 1936.

STATE	CURRENT EXPENSES				ANNUAL COST PER PUPIL IN AVERAGE DAILY ATTENDANCE IN STATE.			
	1930	1932	1934	1936	1930	1932	1934	1936
1	2	3	4	5	6	7	8	9
Total Continental U. S.	1,843,551,708	1,803,697,166	1,515,530,198	1,656,798,938	86.70	81.08	67.48	74.30
Arkansas	11,101,551	9,644,727	7,844,132	8,848,229	33.56	28.46	22.60	24.55
California	121,136,635	124,719,955	107,917,132	115,979,261	133.30	128.87	109.83	115.60
Delaware	3,448,498	3,890,039	3,688,808	3,978,802	95.12	100.31	92.85	100.38
New York	256,705,491	272,923,414	250,032,878	267,883,034	137.55	139.32	124.13	134.13
North Carolina	28,830,362	25,083,394	18,296,364	23,638,225	42.85	34.44	24.18	31.11
Oklahoma	30,780,341	27,303,446	21,499,759	21,547,155	65.48	55.35	43.70	43.33
Texas	58,597,695	60,808,246	50,070,685	59,509,562	54.57	57.49	46.63	55.15
West Virginia	25,265,495	23,461,879	18,284,495	22,835,851	72.16	63.82	48.54	57.93

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 35,
 (Biennial Survey of Education in the United States, 1934-36, by Office of Education, United States
 Department of the Interior)

* TABLE 15
NONREVENUE RECEIPTS AND TOTAL ALL RECEIPTS, 1935-36

STATE	nonrevenue receipts loans bond sales sales of property and insurance adjustments	sub- sidies from educa- tional founda- tions	Federal	State	County	Local	Total
1	2	3	4	5	6	7	8
Total Continental U.S.	\$206,703,767	294,380	9,849,574	578,949,580	150,969,201	1,438,043,448	2,178,106,183
Arkansas	890,666	26,931	170,217	4,606,358	202,812	8,435,088	13,441,406
California	18,645,113	-----	299,944	70,194,708	1,720,109	94,467,964	166,682,725
Delaware	11,988	-----	45,000	3,898,614	-----	332,469	4,276,083
New York	20,288,191	-----	727,304	119,038,946	-----	223,610,754	343,377,004
North Carolina	(2)	-----	305,949	20,379,847	-----	3,271,646	23,957,442
Oklahoma	3,508,024	-----	220,819	9,407,971	-----	22,723,071	32,351,861
Texas	4,016,293	10,400	570,000	33,523,596	6,988,859	24,119,324	65,212,179
West Virginia	444,770	-----	76,438	12,858,485	13,104,161	-----	26,039,084

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Pages 88 and 89. (Biennial Survey of Education in the United States, 1934-36, by the Office of Education, United States Department of the Interior). (2) No report

* TABLE 16
 ENROLLMENT BY STATES AND PERCENTAGE OF INCREASE OR DECREASE 1930, 1932,
 1934, and 1936

STATE	ENROLLMENT				Percentage of Increase or Decrease From 1930 to:			From 1934 to 1936
	1930	1932	1934	1936	1932	1934	1936	
1	2	3	4	5	6	7	8	9
Total Continental U. S.	25,678,015	26,275,441	26,434,193	26,367,098	2.3	2.9	2.7	-0.3
Arkansas	456,185	446,151	456,680	460,869	-2.2	.1	1.0	.9
California	1,068,683	1,123,550	1,116,058	1,140,427	5.2	4.4	6.7	2.2
Delaware	42,360	44,522	45,948	46,100	5.1	8.5	8.8	.3
New York	2,141,479	2,240,196	2,296,868	2,288,042	4.6	7.3	6.8	-.4
North Carolina	866,939	865,681	895,525	888,775	-.1	3.3	2.5	-.8
Oklahoma	682,650	673,297	623,497	658,049	-1.4	-8.3	-3.6	5.5
Texas	1,308,028	1,309,746	1,311,662	1,364,627	.1	.3	4.3	4.0
West Virginia	395,505	422,357	434,864	449,732	6.8	10.0	13.7	3.4

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 3.
 (Biennial Survey of Education in the United States, 1934-36, by the Office of Education, United States Department of the Interior.)

* TABLE 17
 AVERAGE DAILY ATTENDANCE BY STATES, AND PERCENT OF INCREASE OR DECREASE
 1930, 1932, 1934, AND 1936

STATE	AVERAGE DAILY ATTENDANCE				Percentage of Increase or Decrease From 1930 to:			From 1934 to 1936
	1930	1932	1934	1936	1932	1934	1936	
1	2	3	4	5	6	7	8	9
Total Continental U. S.	21,264,886	22,245,344	22,458,190	22,298,767	4.6	5.6	4.9	-0.7
Arkansas	330,825	338,909	347,059	360,427	2.4	4.9	8.9	3.9
California	908,765	967,776	982,590	1,003,324	6.5	8.1	10.4	2.1
Delaware	36,255	38,784	39,728	39,638	7.0	10.0	9.3	- .2
New York	1,866,243	1,958,164	2,014,280	1,997,117	4.9	7.9	7.0	- .9
North Carolina	672,895	728,265	753,768	789,604	8.2	12.8	12.9	.4
Oklahoma	470,090	493,244	492,022	497,322	4.9	4.7	5.8	1.1
Texas	1,073,847	1,057,665	1,073,882	1,078,977	-1.5	-----	.5	.5
West Virginia	350,046	367,616	376,708	394,218	5.0	7.6	12.6	4.6

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 14.
 (Biennial Survey of Education in the United States, 1934-36, by Office of Education, United States Department of the Interior)

* TABLE 18
 PERCENTAGE OF THE TOTAL POPULATION ENROLLED IN SCHOOLS AND RATIO OF
 ENROLLMENT TO SCHOOL POPULATION OF DIFFERENT DATES.

STATE	Percent of Total Population Enrolled in Public Schools				Ratio of Number of Children Enrolled in Public Schools to the School Population, Ages 5 to 17.			
	1929 1930	1931 1932	1933 1934	1935 1936	1929 1930	1931 1932	1933 1934	1935 1936
1	2	3	4	5	6	7	8	9
Continental U. S.	20.9	21.1	20.9	20.5	0.813	0.820	0.816	0.834
Arkansas	24.6	23.9	24.3	22.8	.815	.797	.817	.823
California	18.8	18.9	18.1	18.8	.933	.941	.902	.990
Delaware	17.8	18.6	20.0	17.8	.735	.765	.783	.605
New York	17.0	17.4	17.6	17.7	.767	.787	.796	.832
North Carolina	27.3	26.7	27.1	25.7	.841	.822	.836	.831
Oklahoma	28.5	27.6	25.2	26.0	.982	.959	.881	.927
Texas	22.5	22.0	21.6	22.3	.804	.792	.783	.816
West Virginia	22.9	24.0	24.4	24.6	.760	.796	.807	.824

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Pages 59 and 60. (Biennial Survey of Education in the United States, 1934-36, by the Office of Education, United States Department of the Interior.)

* TABLE 19

PERCENTAGE OF RECEIPTS FROM TAXATION AND APPROPRIATIONS FROM STATE, COUNTY, AND LOCAL SOURCES, BY STATES,
FOR YEARS INDICATED

STATE	STATE				COUNTY				LOCAL			
	1930	1932	1934	1936	1930	1932	1934	1936	1930	1932	1934	1936
Average Continental U. S.	16.7	19.5	23.4	29.4	10.6	8.8	9.4	7.1	72.7	71.7	67.2	63.5
Arkansas	33.6	21.3	16.2	34.9	2.9			1.7	63.5	78.7	83.8	63.4
California	25.1	21.9	49.6	48.2	36.9	30.2	4.5	1.2	38.0	47.9	45.9	50.6
Delaware	88.1	88.8	92.9	92.3					11.9	11.2	7.1	7.7
New York	28.6	31.2	28.6	37.2					71.4	68.8	71.4	62.8
North Carolina	1.4	55.0	64.9	86.2	61.2	15.1	21.3		37.4	29.9	13.8	13.8
Oklahoma	5.9	6.7	28.5	30.2	8.5	6.0	2.8		65.6	87.3	68.7	69.8
Texas	35.9	38.2	51.1	54.3			10.0	10.1	64.1	61.8	38.9	35.6
West Virginia	7.7	7.2	53.8	50.3			46.2	49.2	92.3	92.8		

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 27,
(Biennial Survey of Education in the United States, 1934-36, by Office of Education, United States
Department of the Interior)

* TABLE 20
 PERCENTAGE COMPARISON OF CURRENT EXPENSE AND ANNUAL COST PER PUPIL IN AVERAGE DAILY
 ATTENDANCE EXCLUDING INTEREST, 1930, 1932, 1934, AND 1936

STATE	PERCENT OF INCREASE OR DECREASE OF CURRENT EXPENSE				PERCENT OF INCREASE OR DECREASE OF ANNUAL COST PER PUPIL IN AVERAGE DAILY ATTENDANCE			
	1932 OVER 1930	1934 OVER 1930	1936 OVER 1930	1936 OVER 1934	1932 OVER 1930	1934 OVER 1930	1936 OVER 1930	1936 OVER 1934
1	2	3	4	5	6	7	8	9
Total Continental	- 2.2	-17.3	-10.1	+9.3	- 6.5	-22.2	-14.3	10.1
Arkansas	-13.1	-29.3	-20.3	12.8	-15.2	-32.7	-26.8	8.6
California	3.0	-10.9	- 4.3	7.5	- 3.3	-17.6	-13.3	5.3
Delaware	12.8	7.0	15.4	7.9	5.5	- 2.4	5.5	8.1
New York	6.3	- 2.6	4.4	7.1	1.3	- 9.8	- 2.5	8.1
North Carolina	-13.0	-36.5	-22.0	29.2	-19.6	-43.6	-27.4	28.7
Oklahoma	-11.3	-30.2	-30.0	.2	-15.5	-33.3	-33.8	- .8
Texas	3.8	-14.6	1.6	18.9	5.4	-14.6	1.1	13.3
West Virginia	- 7.1	-27.6	- 9.6	24.9	-11.6	-32.8	-19.7	19.3

* Bulletin Number 2, Statistics of State School Systems, 1935-36, Chapter II, Volume II, Page 37. (Biennial Survey of Education in the United States, 1934-36, by Office of Education, United States Department of the Interior.)

* TABLE 11

EDUCATIONAL EFFICIENCY BY STATES FOR 1935-36

STATE	Percentage of Enrollment in Attendance	Number of Days Attended	Number Days of School	Enrollment per 100 of Population	Percentage of Enrollment in High School
	1	2	3	4	5
Arkansas	76.2	117.5	150.8	82.3	13.3
California	88.0	156.0	177.3	99.0	27.2
Delaware	86.0	156.0	161.4	80.5	24.9
New York	87.3	162.3	185.9	83.2	28.5
North Carolina	85.5	137.7	161.2	83.1	18.7
Oklahoma	75.6	131.6	174.1	92.7	19.3
Texas	79.1	133.3	168.6	81.6	21.5
West Virginia	87.7	151.6	173.0	82.4	17.1
High	94.2	166.3	187.9	104.0	30.2
Low	74.5	98.7	132.5	71.3	10.6
Mean	84.6	146.3	173.0	83.4	22.7

* Ranking State School Systems by Educational Efficiency Measures by Lester C. Furney. (The American School Board Journal, Volume 99, Number 1, July, 1939) Page 27.

* TABLE 12

INDEX NUMBERS AND RANKING OF STATES ACCORDING TO THEIR EDUCATIONAL EFFICIENCY. 1935-36

STATE	Percentage of Enrollment in Attendance	Number of Days Attended	Number Days of School	Enrollment per 100 of Population	Percentage of Enrollment in High School	Average	Rank
	1	2	3	4	5	6	7
Arkansas	78.2	58.75	75.15	82.3	39.9	66.86	47
California	88.0	78.00	88.65	99.0	81.6	435.25	1
Delaware	86.0	78.00	90.70	80.5	74.7	81.98	21
New York	87.3	81.15	92.95	83.2	85.5	86.02	4
North Carolina	85.5	68.85	80.60	83.1	56.1	74.83	39
Oklahoma	75.6	65.80	87.05	92.7	57.9	75.31	37
Texas	79.1	66.65	84.30	81.6	64.5	75.23	38
West Virginia	87.7	75.80	86.50	82.4	51.3	76.74	36
High Continental United States	94.2	83.15	93.95	104.0	90.6	87.05	
Low States	74.5	49.35	66.25	71.3	31.8	63.74	
Mean	84.6	73.15	86.50	83.4	68.1	79.15	

* Ranking State School Systems by Educational Efficiency Measures by Lester C. Furney. (The American School Board Journal, Volume 99, Number 1, July, 1939) Page 27.

* TABLE 23

DEFENSIBLE EDUCATIONAL PROGRAMS, BY STATES, 1930-31

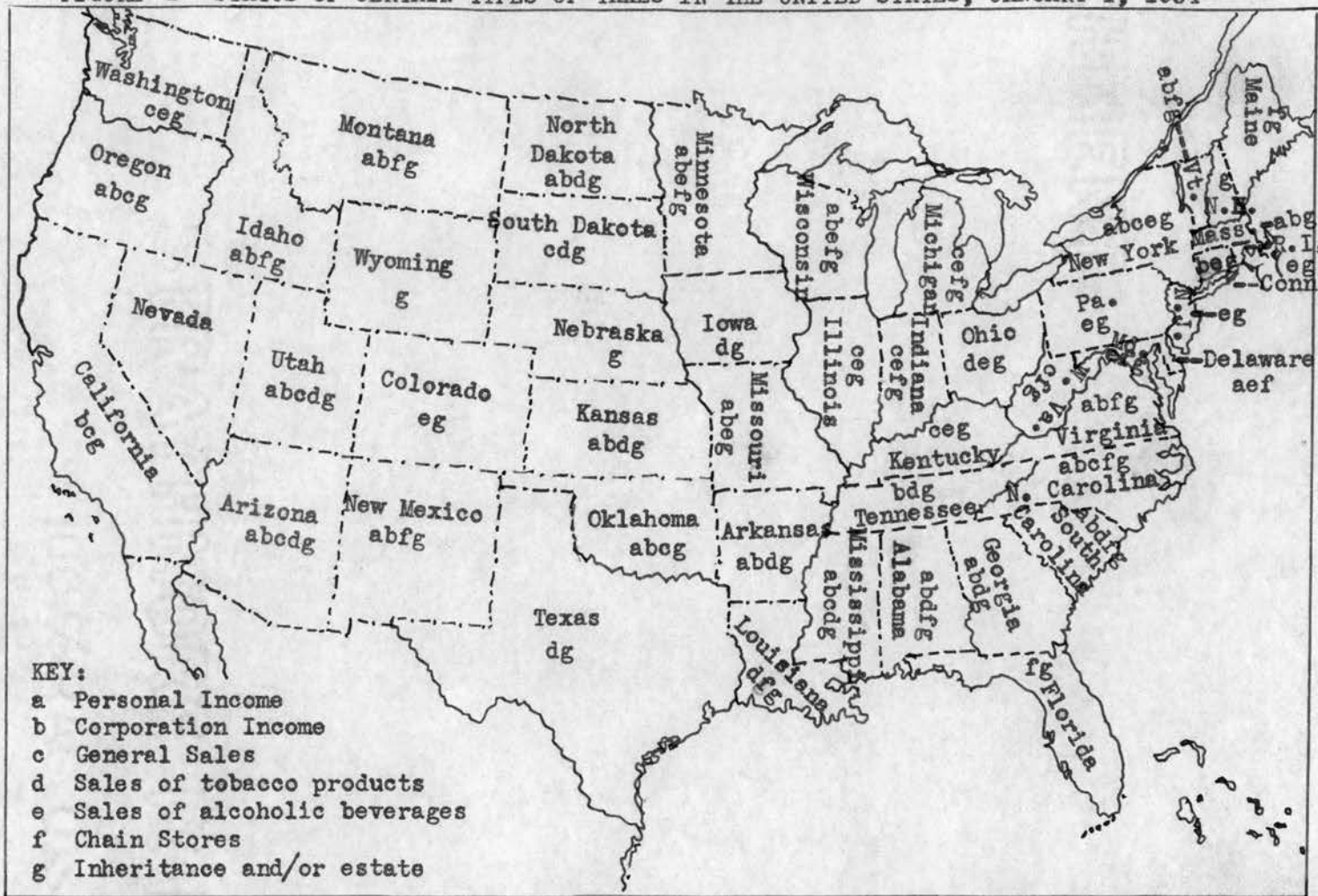
MINIMUM EDUCATIONAL PROGRAMS COMPARED WITH DEFENSIBLE PROGRAMS, BY STATES, 1930-31

STATE	Median current expenditure for all schools		Median current expenditure for districts of average wealth		Expenditure per weighted elementary pupil		Ratio of actual minimum program to defensible minimum program
	Per classroom unit	Per weighted elementary pupil	Per classroom unit	Per weighted elementary pupil	Minimum program	Defensible program	
1	2	3	4	5	6	7	8
Arkansas	678	23.38	686	23.66	12.66	23.66	.535
Delaware	2,066	71.24	-----	-----	-----	-----	-----
New York	3,996	137.79	3,356	115.74	78.15	115.74	.675
North Carolina	799	27.55	-----	-----	-----	-----	-----
Oklahoma	1,054	36.34	1,256	43.31	24.41	43.31	.564
West Virginia ^a	1,315	45.34	1,353	46.66	31.90	46.66	.684

* Data prepared by National Survey of School Finance. Critical Problems in School Administration, Twelfth Year Book, Department of Superintendence, 1934. Pages 80-81

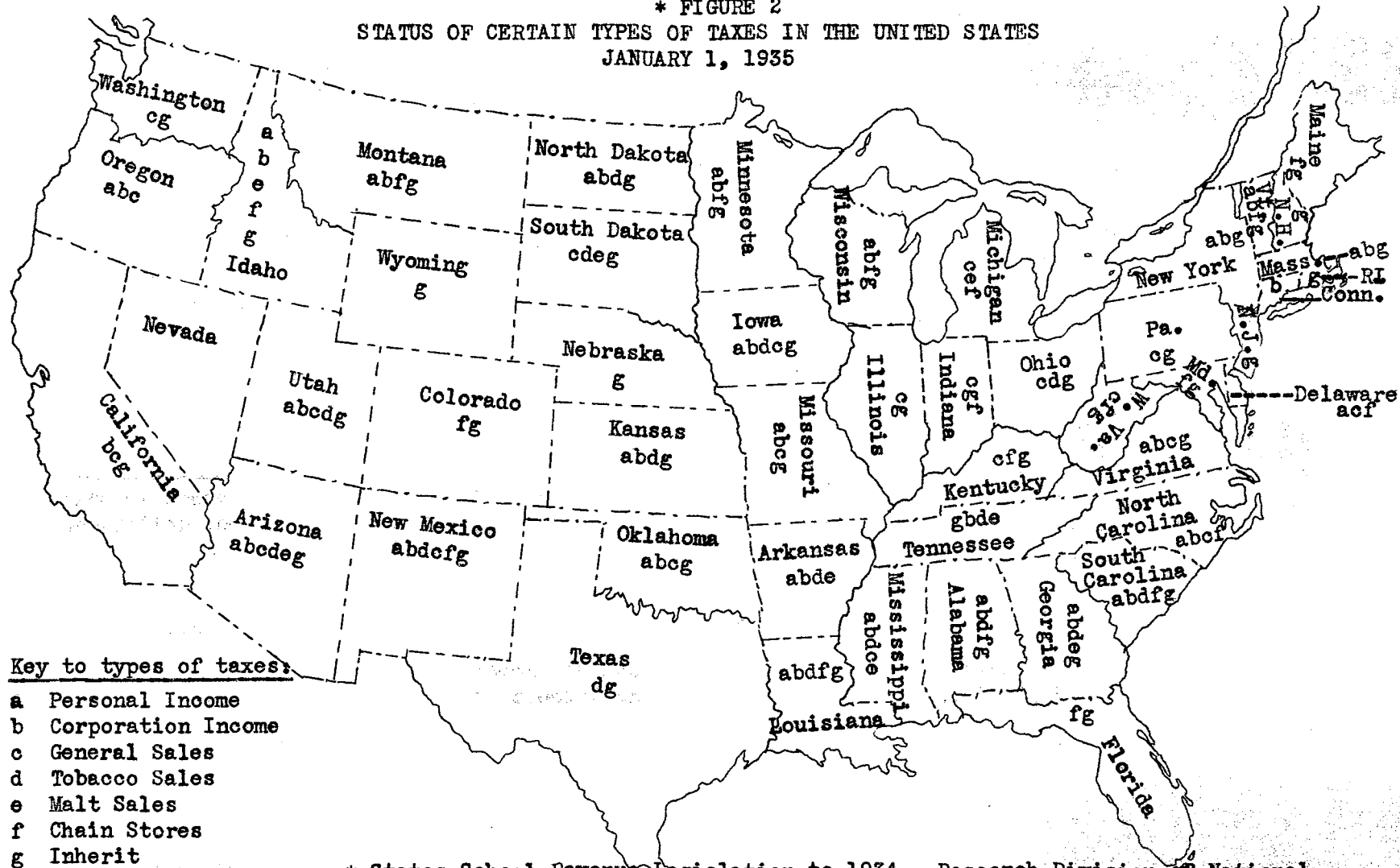
^a Computed from data by county or some other unit larger than the typical small district.

* FIGURE 1 -STATUS OF CERTAIN TYPES OF TAXES IN THE UNITED STATES, JANUARY 1, 1934



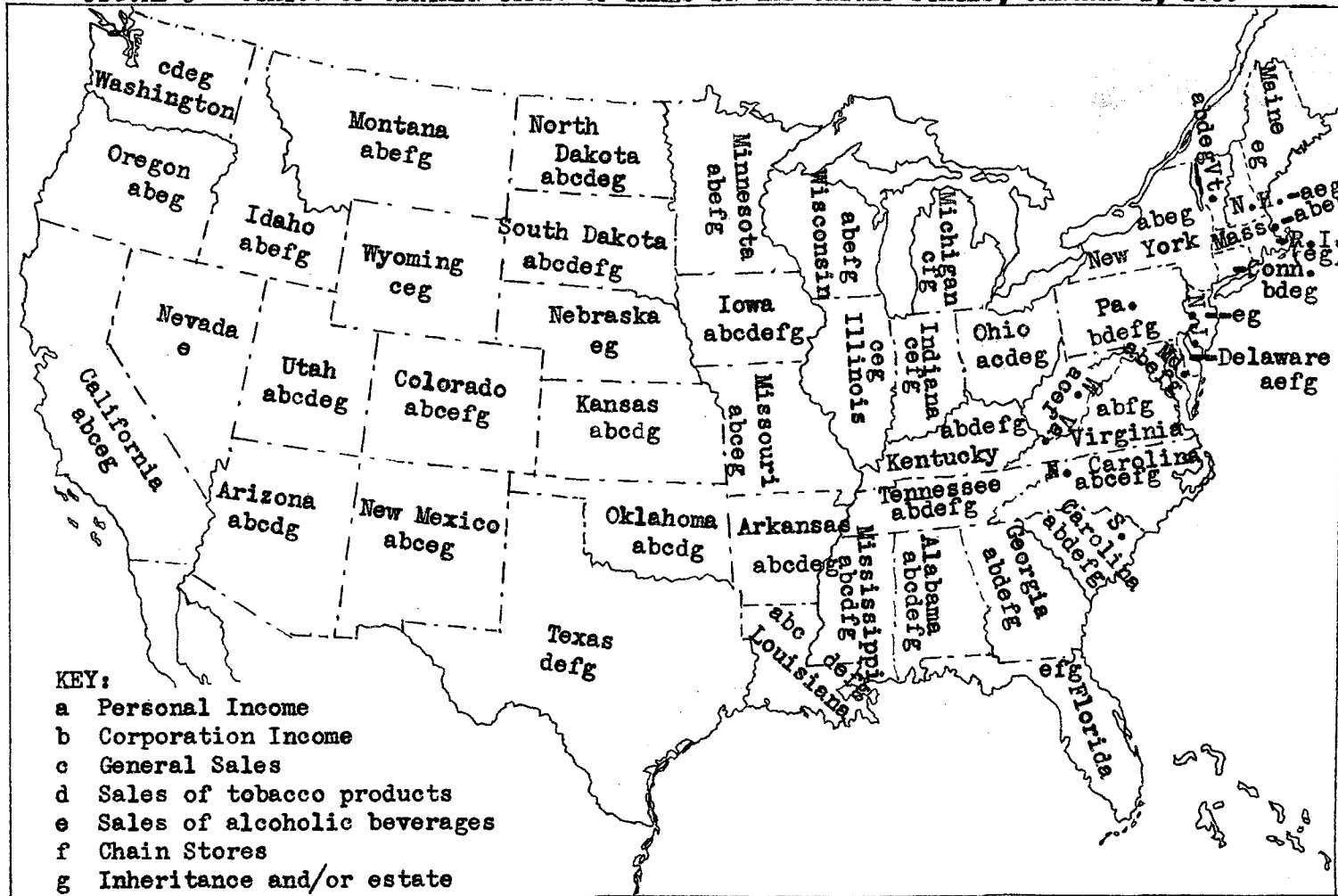
* National Education Association Research Bulletin, Volume XVII, Number 3, May 1939. Tax Legislation Affecting State School Revenues, 1934-38.

* FIGURE 2
 STATUS OF CERTAIN TYPES OF TAXES IN THE UNITED STATES
 JANUARY 1, 1935



* States School Revenue Legislation to 1934. Research Division of National Education Association of the United States, 1936 Edition, Page 3.

* FIGURE 3 -STATUS OF CERTAIN TYPES OF TAXES IN THE UNITED STATES, JANUARY 1, 1939



* National Education Association Research Bulletin, Volume XVII, Number 3, May 1939. Tax Legislation Affecting State School Revenues, 1934-38.

CHAPTER II

ARKANSAS

The state of Arkansas has an area of 53,335 square miles and ranks as the 26th state of the United States in size. There are 75 counties in the state and its population in 1930, according to the United States census report, was 1,854,482 which ranked the state as the 25th in population. Arkansas had an aggregate wealth of approximately \$2,876,000,000.00, estimated by the government bureau of the census in 1929, and a school population of 560,000, school year 1935-36 (see Table 1) which gave the state a per capita wealth of \$1557.00 on its total population and a child per capita wealth of \$5135.71.¹ It is very evident that Arkansas lacks the basic wealth upon which an adequate school program may be based.

Arkansas maintains separate schools for its white and negro children. The state maintains the district system of financing and administering its school affairs. Data and figures relating to school costs, enumeration, attendance, and general school conditions are based, unless otherwise stated, upon the fiscal year 1935-36 because that is the latest date upon which such data were available in all the states included in this report. In the year of 1935-36, Arkansas had 3121 common school districts which were administered by separate district boards and financed in a manner which is discussed in a later part of this report.

The state of Arkansas ranked 48th in the amount of money spent per capita both per child in attendance and per child enumerated for the year

¹ World Almanac, 1937, Page 538, and letter from State Department

of 1935-36.² Of course, this placed Arkansas at the bottom of the list of forty-eight states in the amount of money spent to maintain its educational program for that year.

A study of the tables included in this report reveal conditions in the state of Arkansas which should have attention and which may be summarized somewhat as follows:

Arkansas has a very small permanent school fund compared with some of the other states. In 1935-36, that fund amounted to \$2,228,733 and 4856 acres of state owned school land valued at \$200,000 or a total value of less than \$2,500,000. Receipts from the permanent school fund for the year 1935-36 amounted to \$102,318 which was a per capita per pupil enrollment sum of twenty-two cents.

The value of public school property in Arkansas for that year was \$38,487,848, which was \$84 per pupil enrolled; \$107 per pupil in average daily attendance; \$19 per unit of population; and \$69 per unit of enumeration. It is very evident that school property in Arkansas is very inadequate for proper school instruction.

Table 5 gives the administrative units and number of teaching positions as well as other interesting data on types of administrative and teaching units. We find that there were 12,574 teaching units for a total enrollment of 460,869 (table 6) or an average teacher load of 38 (table 7) pupils enrolled and table 7 shows that there were 360,427 in average daily attendance that year which gave an average teacher load of about 29 pupils every day. Table 8, taken from different sources, indicates 358,703 in average daily attendance the same year.

² Report of Advisory Committee on Education, February 1938, Page 225.

Table 10 indicates the average number of days in session for the year, and gives the per cent of attendance. We find that the average length of the school term for all schools in Arkansas that year was 150.3 days and that the average number of days attended by each pupil was 117.5. The per cent of attendance was 78.2, which is a very low figure. Table 11 shows that there was a less number of teachers employed than there were teaching positions as shown in table 5. Using the less number of 12,256 teachers, as given by table 11, would raise the teacher load in enrollment and average daily attendance.

A study of tables 12, 13, and 14 shows that Arkansas had a very low school income for the year of 1935-36, and all other years for that matter. Table 12 indicates that Arkansas spent a maximum of \$12,550,740, including federal aid and money from educational foundations. The average amount spent per pupil in average daily attendance, according to table 14, was \$24.55, and \$15.81 per child enumerated. The average annual salary per teacher employed for the same year, according to table 11, was \$504. Table 15 shows that Arkansas spent \$13,441,406, including debt service during the year 1935-36.

Tables 16, 17, and 18 show trends in enrollment, average daily attendance, per cent of total population enrolled, ratios of children enrolled to the school population, ages 5 to 17, from 1930 through 1936.

Tables 19 and 20 show respectively the percentage of receipts and current expense as a trend from 1930 through 1936, and in most cases indicate that the states have not fully recovered from their losses in the early years of the depression. Arkansas showed a distinct loss on all succeeding years over 1930, but did show a gain of 8.6% for 1936 over 1934.

Tables 21 and 22 purport to show the educational efficiency of the various states, and rank them according to their educational efficiency. Arkansas is ranked as the forty-seventh state, which further indicates that the state is near the bottom in educational ranking. Table 23 shows minimum educational programs on a cost basis and indicates a defensible educational program. Again Arkansas stands out as an extremely poor state in the matter of being able to finance its schools. Its minimum program expenditure being 53.5% of what its expenditure should be for a defensible program.

Figures 1, 2, and 3 show the status of certain types of taxes on January 1, 1934, 1935, and 1939 respectively. Arkansas broadened its field or sources of tax for schools during that five-year period from four sources to six sources, as indicated by the figures referred to above.

"The second year of the biennium 1934-36 found the condition of the Arkansas school system much improved from rather disheartening conditions which characterized the situation existing during the depths of the depression. The outlook for the schools was hopeful at least, although the conditions by no means tended to approach a desirable goal. Arkansas has far too many small and financially weak school districts. A great many of these school districts are unable to furnish desirable facilities for their children, or can do so only at an unreasonable cost. Too little provision is made to equalize the educational opportunities of children in various parts of the state. Too many poorly trained teachers are still teaching within our schools with practically no professional supervision."³

The Hall Sales Tax Law was made effective July 1, 1935, and within ten months of the fiscal year 1935-36, it brought to the common school fund of Arkansas \$1,666,466.53. This fund was spent for current operating purposes, and was 52% of the total apportionment to schools that

³ Biennial Report of the State Commissioner of Education, State of Arkansas, 1934-36. Page 9

year. The Hall sales tax law has undoubtedly been a great aid to financing the school program of Arkansas since 1935.⁴

Arkansas schools showed a large pupil-teacher ratio for the school year 1935-36; it is 30.0 in Class A schools to 44.2 in Class B schools.⁵

During the year 1935-36, the state had an equalizing fund derived from the proceeds of the Cigar and Cigarette Tax; this fund was used to assist weak schools to maintain a school term of seven months. Schools were required to vote an eighteen-mill tax levy at the last two preceding school elections. Districts qualifying for the aid were allocated funds by the formula, $(a + b + c) \times$ revenue of district = amount of aid. a equaled \$16 per child in average daily attendance for seven months. b equaled \$12 per child transported more than two miles (one way) for seven months. c equaled amount of money paid on principal, and interest on bonds maturing during the year.

If the district's revenue exceeded $(a + b + c)$, it did not qualify for such aid. \$614,953.12 was distributed to qualifying districts in 1935-36.⁶

"The teachers of Arkansas rank near the bottom of the list of states in college training. No certificate is issued for life, yet adequate provision is made for a high degree of permanency. Satisfactory teaching experience is the only professional demand for the reissue of the highest county or state certificates."⁷

According to data compiled by the Advisory Committee on Education, table I, Number of Children, Percentage Distribution of Children Among

⁴ Biennial Report of the State Commissioner of Education, State of Arkansas, 1934-36. Pages 10 and 11

⁵ Ibid., Page 21

⁶ Ibid., Pages 54 and 55

⁷ Ibid., Page 57

States, and Revenue Available for Education Per Child if Each State Made Average Effort in 1935, we find that the average for the United States would be \$51.77 per child, age 5 to 17, while Arkansas could raise only \$15.20 per child. This table placed Arkansas as forty-fifth in the union according to ability to pay for education.⁸

It should be noted that the public schools of Arkansas have to levy an eighteen mill ad valorem tax on all its taxable property before it may share in the state aid.

"The ability of a school district to pay the cost of maintaining school facilities at the budget scale fixed by the State Board of Education is measured by the amount of the net proceeds from an eighteen mill tax collected in 1937, or prior year; plus the net cash balances at the beginning of the fiscal year exclusive of taxes collected in 1937; plus the funds coming from the State Common School Fund, severance tax, poll tax, delinquent taxes, penalties, and all other sources except state and federal funds for vocational education. The budget allowance for expenditures for general control; instruction; operation of plant; maintenance and repairs of school plant; capital outlay; and for all other purposes, except transportation and debt service, shall be \$18 per pupil of school age in average daily attendance in schools of the district for the first seven months for the school year 1937-38."⁹

On page 21 in the biennial report of the State Commissioner of Education for 1934-36, we find the following statements by the Supervisor of Elementary Education:

- "1. One county has not reported a classified elementary school during the biennium.
2. Several counties have no Class A schools.
3. Several counties have very few pupils in classified schools. (The number of non-classified schools is not reported because of inadequate reports.)"¹⁰

⁸ Report of the Advisory Committee on Education, February 1938, P. 225

⁹ Sections 1 and 2 of Article 2 of Regulations for the Administration of the Equalizing Fund for the Public Schools of Arkansas for the school year 1937-38.

¹⁰ Biennial Report of State Commissioner of Education for Biennium 1934-36, Page 21.

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The reports from the state department all have a tone of apology for the condition of the schools of Arkansas outside of the centers of population.

It is very evident that the state cannot finance an adequate school program without assistance from the federal government, or by some good turn of fortune develop its natural resources to the extent that they will produce a tax income far in excess of their present outlook.

Besides the eighteen mills required for local school districts to levy on their taxable property before becoming eligible to participate in state aid, the state levies three mills on all taxable property for the support and maintenance of its common schools. The state also uses 50% of the net return of a two per cent sales tax, 100% of the net return on a \$2 per thousand cigarettes tax, all fees paid by teachers for the issuance of teachers certificates, severance tax, fees for beverage sale permits, and beverage tax.¹¹

Comparatively little consideration has been given the public school teacher as such. Improvement of school district business procedures and the increase of school revenues do affect the teacher, but the teachers of Arkansas have no assurance of receiving a living wage, of receiving their salaries in cashable warrants, of being assured of continued tenure upon satisfactory service, and they have no provision for their retirement at a reasonable old age.¹² Undoubtedly Arkansas could not maintain a defensible school program on its own resources.

¹¹ The School Laws of Arkansas, State Department of Education
Pages 91 and 92.

¹² Biennial Report of the State Commissioner of Education 1934-36,
Page 13.

CHAPTER III

CALIFORNIA

The state of California has an area of 158,297 square miles, and ranks as the second state of the United States in size. There are 58 counties in the state; its population in 1930, according to the United States census report, was 5,677,251 which ranked the state sixth in population. The state had an aggregate wealth of approximately \$17,049,000,000 in 1929, according to estimate made by the government bureau of the census, and a school population of 1,152,000, school year 1935-36, (see table I) which gave the state a per capita wealth of \$3093 on its total population and a child per capita wealth of \$14798.61.¹

California has the district system of financing and administering its common schools. All data relating to school population, school costs, school attendance, and general school conditions are based upon the fiscal year 1935-36, unless otherwise stated. The year of 1935-36 was selected for such data because that was the latest date on which such information had been assembled for all the states included in this report. During that year California had 3049 common school districts which were financed and administered as separate and distinct units.² The sources of their revenue for that and other years will be discussed in a later part of this report.

¹ Statistics from World Almanac 1937, Pages 284 and 538, and letter from the State Department.

² Information obtained by letter from California State Department

California ranked third in the amount of money spent per capita per child in attendance and second in the amount of money spent per capita per child enumerated for the year 1935-36. The state spent an average of \$115.60 per child in attendance and \$97.07 per child enumerated.³

According to the data contained in the tables assembled for this report, California may be classified as one of the outstanding states in the matter of state support for its common schools.

We find in table 2 of this report that California has a rather large permanent school fund, but does not rank as one of the highest group of states in that respect. In 1935-36, its cash in the permanent school fund amounted to \$10,564,967, and the state owned 850,000 acres of school land which was valued at \$2,550,000. These resources made a total value of \$13,134,967. In table 3, we find that California had a total cash income from its permanent school fund in the amount of \$609,251, which amounted to fifty-three cents per each child enrolled. That amount was rather low, considering the type of school program maintained by the state.

Referring to table 4, we have brought to our attention the value of school property in the state during the fiscal year 1935-36. We find that the school property had a total value of \$439,066,705 which gave an average value per pupil enrolled \$365, average value per pupil in average daily attendance \$438, average value of school property per unit population \$72, and average value of school property per unit of enumeration \$381. It is quite evident that California has adequate school property for a defensible school program when comparison is made with the same data for the other states.

³ Report of Advisory Committee on Education, February 1938, Page 225.

In tables 5, 6, and 7 we find data relating to the number of school administrative units, total population, school population, school enrollment, and number of teachers employed for the school year 1935-36. In tables 8 and 9 we find average daily attendance data given from two different sources, as indicated by the tables. The attention of the reader is directed to the differences shown in the two tables. The writer has no explanation to offer except that such variations were noticed in all data obtained from different sources.

It is evident, however, that the data given is reliable enough to give the reader a somewhat dependable viewpoint as to the true picture of the California system. Table 5 is for the year 1932-33, and is used only as data to show a trend of increasing teaching units as financial conditions improved. In table 6, we find California had a total enrollment of 1,140,427 for the school year 1935-36; the pupil-teacher ratio was 30.5 urban, and 16.3 rural, or an average for the two of 23.4. In table 8, it will be noted that the total average daily attendance was 1,003,324 for the same year. That total gave a pupil-teacher ratio based upon average daily attendance of 22.19, considering both urban and rural together. These data tend to convince the reader that California has a rather desirable situation as regards its teaching load for each teacher.

According to data in table 10, California had a school term in 1935-36 of 176 days average length for elementary schools, and 179 days for high schools. The school term for all schools was 177.3 days average length. The average number of days attended by each pupil was 156; and the number attending daily for each 100 enrolled was 88, which was the highest average for the eight states included in this report.

Table 11 shows interesting data pertaining to the attitude of the state toward the welfare of its teachers. In 1935-36, California had 42,070 actual classroom teachers. In that number there were 9,466 men and 32,604 women. The average annual salary of the combined group was \$1776. That indicates a rather healthy condition for teacher remuneration for services rendered, and places California second in this group and fifth in the United States in the matter of average annual salary per classroom teacher. The first five states of the United States as regards the average annual salary of classroom teachers are as follows:

New York	\$2414.00
District of Columbia	2376.00
New Jersey	1864.00
Massachusetts	1834.00
California	1776.00

California ranked second only to New York in this group of states as to income from appropriation and taxation for its schools in 1935-36. In the United States, California ranked third in this respect, as is indicated by the following:

New York	\$319,896,154
Pennsylvania	162,575,313
California	144,386,014
Ohio	116,883,927
Illinois	116,169,153

The above figures may be found in table 12 in so far as the eight states in this study are concerned. Data for Pennsylvania, Ohio, and Illinois may be found from the same sources as indicated by the source references following the tables.

Table 13 shows California spent \$148,037,612 in the support of its common schools when federal aid and funds from educational foundations were taken into consideration. We find in table 14 that the amount actually spent for current expense was \$115,979,261 and is the data used in determining the per capita cost as stated in the first paragraph of this chapter. The reader's attention is also directed to table 15 wherein all receipts are taken into consideration, including non-revenue receipts, loans, bond sales, sales of property, insurance adjustments, subsidies from educational foundations, federal aid, state support, county and local district revenues, and it is found that California made a total expenditure of \$166,682,725.

Tables 16, 17, and 18 show definite trends in enrollment and average daily attendance since 1930. It shows an increase in most cases which means a definite trend upward in the number of children being placed in the public schools.

We find from tables 19 and 20 that the trend in California for state support replacing local revenue was upward. According to table 19, California schools received 38% of their support from the state. Table 20 indicates that there was a decrease in school revenue and annual per capita cost from 1930 to 1936. The table shows that California had a decrease in current expense of 4.3%, and a decrease of per capita cost of 13.3%. However, 1936 showed an increase over 1934 by 7.5% in current expense and 5.3% in per capita cost. That indicates that the state is definitely solving its problem of properly financing its public schools.

Tables 21 and 22 show educational efficiency and ranking of states according to their enrollment and attendance records. These criteria

probably have some merit in ranking the educational efficiency of states because there is probably a definite correlation between enrollment, attendance, and scholastic efficiency. It is, however, quite likely that other factors should be included when we attempt to rank states according to their educational efficiency. California ranked first in this table. Table 23 offers data for defensible educational programs, and minimum educational programs compared with defensible programs as of 1930-31. California was not included in this table because data were not provided for it.

Figures 1, 2, and 3 show status of certain types of taxes for school purposes as of January 1, 1934; January 1, 1935; and January 1, 1939. In this respect, California showed three such types January 1, 1934; three such types January 1, 1935; and five such types January 1, 1939.

State support of of public elementary and high schools is derived from funds transferred from the State General Fund to the State School Fund and to the State High School Fund; also from interest on the Permanent School Fund. By constitutional provision, the public schools have first claim on all state revenues. The state levies taxes upon the gross earnings and franchise values of public utilities and corporations at rates specified by the legislature. Changes in such rates require a two-thirds vote in the legislature.⁴

California has a teacher retirement law which provides for a teacher retirement fund which is administered by the State Board of Education. Since 1935, teachers are required to contribute \$24 per year to the fund. Deductions are made from the teachers' salaries each month by the local board of education. School districts contribute \$12 per year per teacher

⁴ School Finance Systems, Series 1, January 1935, Page 1

to the retirement fund. The retirement salary allowed upon retirement is \$600 per year. The state has also provided an annuity fund to provide a monthly income after retirement in addition to the retirement salary. Assessments for this fund amount to approximately 4% of the teacher's salary, and all teachers becoming subject to the requirement law after 1935 are compelled to contribute to the annuity fund.⁵

The amount of assets in the retirement fund on June 30, 1936 was \$7,102,453.80.⁶

During the fiscal year 1935-36, California spent \$119,100,240.80 as current costs of its elementary and high schools.⁷

California enjoys a system of public school finance under which education receives generous support from the state. The enactment of the Riley-Stewart Tax Plan under which the state assumes financial responsibilities for education that were formerly borne by the several counties, was a long step forward toward the development of an adequate system of finance. Progressive as this legislation was, however, there is a real need for improving the structure of school finance so that inequalities between local school districts, as regards educational offerings, and school tax burdens may be equalized. In 1933, the school code was amended, following the Riley-Stewart tax enactments which transferred the burden of former county school support to the state, to provide for unapportioned county, elementary, and high school funds to be derived from state apportionments. This legislation increased the amounts available

⁵ Biennial Report of California State Department of Education, 1934-36. Page 11

⁶ Ibid., Page 13

⁷ Ibid., Page 37

for use for emergency purposes, and immediately resulted in expanding the program of emergency aid to elementary school districts from the county funds.⁶

In addition to the apportionments made from the State (elementary) School Fund, as the result of a constitutional amendment and statutory enactments made thereunder in 1933, the state now provides additional apportionments from the State General Fund to take the place of amounts previously required to be provided by county elementary school taxes. The amount of the apportionment from the State General Fund to each county is the larger of the two amounts determined by comparing the amount to be apportioned to the county from the State (elementary) School Fund with an amount equal to \$30 for each unit of average daily attendance in the elementary schools of the county during the preceding school year.

Elementary schools are supported primarily by a combination of district taxation and state apportionments. All school district taxes are levied for combined current expense and capital outlay purposes. All legal maximum district tax rates may be increased by majority vote of the electors of a district for a period of time and to a maximum rate specified in the election.

The high schools of the state are legally classified as day and evening junior high schools, senior high schools, and four-year high schools. For purposes of support, however, junior high schools are treated as a combination of elementary and high school grades. High school districts augment their revenues received by transfer from elementary school districts for the support of seventh and eighth grades of the

⁶ Biennial Report of California State Department of Education, 1934-36. Pages 23 and 24

junior high schools by additional funds derived from district taxes for high schools. Junior high school grades beyond the eighth grade are supported as are grades nine to fourteen, inclusive, in day and evening senior high schools, in four-year high schools, and in junior colleges covering grades thirteen and fourteen maintained by high school districts by a combination of district taxes and state apportionments.

District taxes are limited by statute to a maximum rate of seventy-five cents on each \$100 of assessed valuation of taxable property for all high school purposes; and to a maximum rate of one dollar on each \$100 valuation for combined high school and junior college purposes. In co-terminous high school and junior college districts, the maximum rate for the combined districts is \$1.10 per \$100 valuation.

A State High School Fund is created by Constitutional enactment. This fund is required to provide, by transfer from State General Fund, an amount equal to \$30 for each unit of average daily attendance in the high schools of the state during the preceding school year, plus an amount sufficient to reimburse high school and unified school districts for one-half the excess cost, not to exceed \$100 per unit average daily attendance of educating physically handicapped children.⁹

According to table 1, Appendix, Report of President's Advisory Committee on Education, California ranked third in the United States with an expenditure of \$115.60 per pupil in average daily attendance, and \$97.07 per child, age 5 to 17, during the school year 1935-36. The state ranked second in this group of states as regards the above data.¹⁰

⁹ Financing Public Education in California, Bulletin Number 15, August 1, 1937. Pages 3 to 11, inclusive.

¹⁰ Report of the President's Advisory Committee on Education, February 1938, Page 225

CHAPTER IV

DELAWARE

A study of the tables in Chapter I of this report reveals some very interesting facts concerning the public schools of Delaware.

The state of Delaware has an area of 2370 square miles, and ranks as the forty-seventh state of the United States in size. There are three counties in the state and its population in 1930, according to the United States census report, was 238,380 which ranked the state as forty-seventh in population. Delaware had an aggregate wealth of approximately \$725,000,000 in 1929, according to estimate made by the government bureau of the census.¹ The school population in 1935-36 was 57,300. These facts indicate that the state had a per capita wealth of \$3056 on its total population, and a child per capita wealth of \$12,652.71.²

Delaware has 184 elementary school districts, and 46 secondary school districts which are financed and administered as a state system; it is the only state that maintains the so-called state system. There are, however, fifteen elementary school districts that are administered and supervised by local district boards. That is to say that there are fourteen special school districts and the city of Wilmington that are governed by local district boards, and the other 169 elementary school districts are administered and supervised by the state department of education.³ Delaware has separate schools for its white and negro children.

¹ World Almanac, 1937, Pages 284 and 540

² Table 1 of this report

³ State Annual Report 1936, Page 22, and a letter from the State Department.

All data relating to these schools are based upon the fiscal year 1935-36, unless otherwise stated. The sources of their revenue and the amount expended will be discussed in another part of this report.

The state of Delaware ranked seventh in the amount of money spent per capita per child in attendance and eighth in the amount of money spent per capita per child enumerated for the year 1935-36. The state spent an average of \$100.38 per child in attendance, and \$68.60 per child enumerated.⁴

During the school year of 1936-37, the state of Delaware spent \$3,928,739.61 for current expenses of its public common schools. The average salary for its elementary teachers (white) was \$1214. It was \$1512 for its white high school teachers. The negro elementary teachers received an average salary of \$1159, and the negro high school teachers received an average salary of \$1496. The per capita cost per pupil in average daily attendance was \$100.38.⁵ The reader will notice that the average annual salaries stated in this paragraph do not correspond with the data given in table 11. This is another case of different sources giving different figures on basic facts.

Delaware ranks very high among the states in its educational offerings. Table 1 indicates that the state has ample resources from which it may draw revenue to finance an adequate school program. Considering that the state has a small area and comparatively small population in proportion to its wealth, it is quite evident that the state does maintain a defensible school program although Delaware was not included in

⁴ Report of President's Advisory Committee, February 1938. Page 225

⁵ Annual Report of State Superintendent 1936, Pages 29-32.
Letter from State Department.

report given in table 23 because data had not been provided.

Delaware does not have a large permanent school fund, as is indicated by table 2. During the year 1935-36, however, it did have \$1,939,120 in its state fund, and \$60,000 in its local funds making a total cash value of \$1,999,120. The state does not own any state school land.

In table 3, we find that the state received in its current school funds for 1935-36, the sum of \$66,250 from the state permanent school fund. This amounted to a per capita distribution of \$1.44 per child enrolled. The value of public school property in the state for the year 1935-36 amounted to \$20,422,673, which gave an average value of school property per pupil enrolled of \$443; average value of school property per pupil in average daily attendance, \$515; per unit of enumeration, \$356. Those figures rank Delaware as first in per capita wealth among the eight states included in this report.

Table 5 gives pertinent data as to administrative and teaching units, but is for a year prior to 1935-36 and does not materially affect the other data included in this thesis. However, tables 5, 6, and 7 do bear somewhat one on the other; and in tables 6 and 7, we find very definite information that interests us in population, school census, school enrollment, number of teaching positions, and teaching loads in Delaware. In table 6, we find that Delaware had a total enrollment of 46,100 during 1935-36; and in table 7, we note the number of teaching positions with average number of pupils enrolled per teaching unit.

The average daily attendance for the year 1935-36 was 39,638, as shown in table 8; while table 9 shows 38,778. The sources of information are different, as indicated by the tables. The difference in number shown in average daily attendance as shown by these two tables will be

referred to again in a later paragraph in discussing the per capita cost.

Table 10 shows average length of school term and school attendance per pupil in years from 1889, using each ten year period, through 1935-36. This table shows the trend of lengthening the school term over that period of years. Delaware had during the year 1935-36, an average school term of 180.3 days in its elementary schools; 180.7 days in its secondary schools; and an average of 181.4 days for all its schools. Its per cent of attendance was 86, which compared favorably with the other states in this group.

Delaware has some interesting data in table 11 regarding the number of teachers employed and the average salaries paid its teachers during 1935-36. According to the data given, there were 309 men and 1,363 women teaching in the state that year; and their average annual salary was \$1555, which places the state third in this group of states in the matter of average annual salaries paid.

In table 12, we note income from appropriation and taxation and find that Delaware had a total of \$4,138,199 exclusive of debt service, federal aid, and funds from educational foundations.

Table 13 shows that the state had revenue receipts of \$4,264,095 when Federal aid; funds from educational foundations; and state, county, and local revenue were all included.

Table 14 shows an expenditure of \$3,978,802 for current expense for the year 1935-36, and gives the per capita costs which have been referred to in a previous paragraph. Referring again to tables 8 and 9, the per capita cost as given in table 14 is based upon attendance figures given in table 8.

Delaware's school receipts as indicated by table 15, which included nonrevenue receipts; loans; bond sales; sales of property; insurance adjustments; subsidies from educational foundations; Federal aid; state aid; and local revenue, amounted to \$4,276,083. Of course, that amount included capital outlay and debt service.

Tables 16, 17, and 18 give in detail the enrollment, percentages of increase or decrease, average daily attendance, percentage of total population enrolled, and ratio of number of children enrolled in public schools to the school population, ages 5 to 17. These tables show that Delaware has had an increase in enrollment and attendance during the years following 1930. The state seemed to withstand the shock of the depression better than a majority of the states.

In checking the percentages of increase or decrease of different sources of school revenue, we find that Delaware gradually increased its support from the state and decreased its local taxation from 1930 to 1936. In the year 1935-36, 92.3% of the school revenue was in some form of state aid which left only 7.7% to come from local taxation. Delaware, however, had been financing its schools largely on a state-wide basis even prior to 1930. Delaware had a county property tax for schools until 1929 when that source of school revenue was abolished by statute, and state revenue was increased to replace it.⁶

Educational efficiency ranking of states is shown in tables 21 and 22. The basic factors of these tables are enrollment and attendance, which should be taken into account when ranking schools as to efficiency but do not represent all the factors that determine an efficient school

⁶ Bulletin: Facts About the Public Schools of Delaware, 1936. Page 12.

system. Delaware ranked third in this group of states, and twenty-first in the United States as to enrollment and attendance records.

A comparison of each state's minimum program for education and its defensible program is made in table 23. Delaware did not furnish all the necessary information required for this table and, therefore, was only partially included in the table. However, the state's median expenditure in 1930-31 per classroom unit of \$2068 and per weighted elementary pupil of \$71.24 shows a very favorable comparison with the states of higher rank in the United States.

According to the report of the President's Advisory Committee on Education, Table 1, Appendix, Delaware ranked as seventh in the United States with a per pupil annual expenditure of \$100.39 and a per child, age 5 to 17, annual expenditure of \$68.60. The state ranked third in this group of states as regards the expenditures referred to above.⁷

Delaware had a commission write its school code in 1921, and its legislature has since cooperated fully in providing revenues from several sources for its public schools. As a result of such provisions, the state has been able to share more of the expense of expanding and maintaining the common schools of the state. The general fund of the state is not called upon to finance any part of the public education system.

The earmarked revenues of the state for school purposes are supplemented by funds raised locally. Delaware is a typically state system of public schools. Better than 90% financed by the state, and almost wholly administered by the state department of education. In observing figures 1, 2, and 3 at the end of Chapter I, we note that Delaware has

⁷ Report of the Advisory Committee on Education, February 1938, Page 225

the personal income tax, sales tax, sales tax on alcoholic beverages, Chain store tax, and inheritance tax. Other sources of revenue for schools are corporation franchise tax and income from the permanent school fund.

For purposes of administration and distribution of school funds, the state is divided into fifteen districts consisting of Wilmington, fourteen special districts, and all other schools of the state known as the State Board Unit. Among other provisions of the legislative act providing for distribution of funds to the schools is the provision that 72% of the budget of each district shall be for instructional service.⁸

Delaware had to decrease its cost of education between 1930 and 1934 the least of any state in the Union. The per cent of decrease for those years in Delaware was 2.4% while the greatest decrease in any state was 43.6%. We also find that thirty-one other states have more pupils per teacher than Delaware. The two principal sources of income for schools in Delaware in 1935-36 were income tax and franchise tax. For the year 1935-36, they were as follows:

Income Tax	\$899,525.00
Franchise Tax	2,753,844.00 ⁹

Delaware is a small state and, of course, would not have a large number of school districts at the most, but it is evident that the state has solved the problem of too many small district units for financing. As stated in another part of this chapter, the state has only 184

⁸ School Finance Systems, Series I--Delaware, January 1935. (Leaflet) Prepared by the Research Division of the N. E. A.

⁹ Annual Report of the Department of Public Instruction June 30, 1936. Pages 12 to 16

elementary districts and forty-six high school districts. That would seem to be a rather small number of districts when it has an area of 2370 square miles, and a population of 238,380. The state has a law which provides that the state board of education may close any elementary school that has an average daily attendance of less than twelve for the past three years.

The schools of Delaware offer varied courses which we find in our better schools throughout the country. They include such modern offerings as art, music, physical education, health education, home economics, manual training, agriculture, industrial arts, commercial courses, guidance, and safety. During the year 1935-36, the state appropriated and allotted to each pupil in the state the following amounts which were supplemented by local funds:

Elementary pupils (Grades 1 to 6, inc.)	\$62.09
Junior High pupils (Grades 7 to 9, inc.)	74.25
Senior High pupils (Grades 10 to 12, inc.)	81.00 ¹⁰

School employees are selected by local boards of school trustees with the provision that all teachers employed must meet the certification requirements. If boards of education or school trustees have not elected principals and teachers by August 15 of each year, the state board of education may fill all vacancies existing for the ensuing school year.

There is no teacher tenure law in Delaware except written notices, with no reasons stated, which must be given to teachers, principals, or

¹⁰ Pamphlet issued by State Department of Public Instruction, 1936
Pages 6 to 8.

superintendents on or before May 1 of each year of their services are not to be continued for the next year.

Plans for teacher retirement are being worked out (October 1938) by a committee appointed by the Governor.¹¹ The typical white elementary teacher in the State Board Unit in 1935-36 had a normal school education or its equivalent; a first grade elementary certificate; twelve years experience, of which eleven were taught in schools of Delaware and six in the school in which she was teaching in 1935-36; taught 180 days; and received an annual salary of \$1201. The typical white elementary teacher in the Special Districts in 1935-36 had a normal school education or its equivalent; a first grade elementary certificate; ten years experience in teaching, of which eight were in Delaware and seven in the school where she was teaching in 1935-36; taught 182 days; and received an annual salary of \$1214. Some of the information here repeats some of the facts stated on the second page of this chapter, but is significant enough to bear repetition for the sake of emphasis.

In making further comparison of data concerning the number of teachers who taught in Delaware during 1935-36, which has been previously stated as 1672, we find that 1624 of that group belonged to the state association. That shows a high professional spirit on the part of the teachers of Delaware.¹²

¹¹ Pamphlet--Delaware Public Schools prepared by Department of Public Instruction, October 1938. Pages 16 to 18.

¹² Ibid, Pages 29 and 35.

CHAPTER V

NEW YORK

The state of New York has an area of 49,204 square miles, and ranks as the twenty-ninth state of the United States in size. There are 60 counties in the state and its population in 1930, according to the United States census report, was 12,588,066 which ranked the state as the first in population.¹ New York had an aggregate wealth of approximately \$40,708,000,000,² estimated by the government of the census in 1929, and a school population of 2,750,000, school year 1935-36, which gave the state a per capita wealth of \$3276 on its total population and a child per capita wealth of \$14,802.91.

New York maintains the district system of financing and administering its common schools. The state had 8258 common school districts in the fiscal year 1935-36, and they were financed and administered as separate units and under the control of local boards of education. There were 11,218 elementary schools and 997 secondary schools operated in the state during that year. The total elementary school enrollment for 1935-36 was 1,636,720, and the average daily attendance was 1,460,713. The total high school enrollment was 651,322, and the average daily attendance was 536,392. The scholastic enumeration for that year was 2,750,000.³ New York ranked first in the amount of money spent per child in attendance and third in the amount of money spent

¹ World Almanac 1937, Page 553

² World Almanac 1938, Page 288

³ Tables 6 and 9 in this report, Chapter I

per child enumerated for the year of 1935-36.⁴

Table 2 shows that New York does not have a very large permanent school fund. During the year 1935-36, that fund amounted to \$9,626,862 in cash and investments; but the state does not own any school land. New York, being one of the original states, was established and its lands placed in the hands of individual owners before the idea of states setting aside certain lands for school purposes became very generally accepted as a desirable public policy.

Table 3 fails to show any receipts to the state's public school general revenue fund from the earnings of its permanent school fund for the year 1935-36, because the Office of Education of the United States did not have a report from the state as to its amount.

Table 4 shows that the state has the largest investment in property used for school purposes of any state in the Union. Its investment in 1932, the latest available figures, in such property was \$980,191,137 which was an average value of school property per pupil enrolled of \$423; per pupil in average daily attendance, \$491; per unit of population, \$76; and per unit of enumeration, \$356. Comparing that with its per capita wealth of \$14,302.91 per unit of school population, we are readily convinced that the state is amply able to finance an educational program far beyond the fondest hopes of the states in less fortunate circumstances. The number of teachers employed in the state during 1935-36 was nearly as many as the total population of the state of Nevada for the same year.⁵

⁴ Report of Advisory Committee on Education, February 1938, Page 225

⁵ Statistics of State School Systems, Chapter II, Volume II, Biennial Survey of Education in the United States, 1934-36, Pages 61 and 62.

Table 5 shows the number of Administrative units of all types, school board members, and teaching positions for a year earlier than 1935-36 and is used merely to show a trend upward in the matter of increased number of teaching positions on through 1935-36.

In table 6, the total population and school population, ages 5 to 17, are estimated amounts for 1936; and the writer has reasons to believe, after reading related material from other sources, that these figures are too low in both cases. However, no definite information was available to entirely refute the statements; and since they came from a reliable source, they were accepted as a part of the usable data for this thesis. In this connection, the school population in table 6 might be compared with the scholastic enumeration in table 9; but in doing so, the reader should be reminded that in the state of New York the scholastic enumeration age is from 5 to 21. Note further that the total enrollment column of the two tables check as to number.

Table 7 reveals data pertaining to teaching positions, and shows that on an average, New York leads all other states of the United States in the number of teaching positions to the building, which indicates that the state has had a tendency to construct large buildings. The pupil-teacher ratio shown by this table on an enrollment basis seems to be very satisfactory.

We find that the average daily attendance in the state of New York for 1935-36, according to table 8, was 1,997,117 which placed New York first in the United States as to number in average daily attendance.

Table 9 gives about the same data, but it was obtained from a different source as a matter of checking table 8.

We find that, according to table 10, New York had an average school term of 185.9 days; that each pupil enrolled attended an average of 162.3 days; and that the average number attending per each 100 enrolled was 87.3, which compares favorably with all the other states. The reader is reminded at this point that the legal term of school in the state of New York is 180 days.

In table 11, we find data showing number of teachers teaching in New York during the school year 1935-36, which included 14,645 men and 72,462 women. These figures make a total of 87,307, with an average salary of \$2414 per year. Referring to a statement made in a previous paragraph of this chapter regarding the number of teachers in New York comparing with the total population of Nevada, attention is called to the fact that New York had 87,307 teachers during 1935-36; and the estimated population of Nevada for that year was 100,000. The official census of 1930 gave the population of Nevada as 91,958.

Table 12 shows income from appropriation and taxation for 1935-36, and reveals that New York had such an income in the amount of \$819,936,154 while table 13 shows that the total revenue receipts for the state for the same year, including Federal Aid and funds from educational foundations, was \$323,938,913. The latter amount approaches the amount reported direct from the state department by letter for the same year, which was stated as \$323,994,473.17.

Using the data in table 14, we find that the per capita cost per pupil in average daily attendance for the school year 1935-36 was \$134.13, which was the highest in the United States for that year. California ranked second in the United States with an average expenditure of \$115.66.

Table 15 shows New York's school receipts for the year 1935-36 including nonrevenue receipts, loans, bond sales, sales of property, insurance adjustments, subsidies from educational foundations, Federal Aid, state aid, county tax, and local district tax, all of which amounted to \$343,377,004.

Table 16 gives the enrollment by states and percentages of increase or decrease from 1930 through 1936. This table shows some interesting data as to New York. It shows that the state had an increase in enrollment each year from 1930 to 1936, but the enrollment dropped .4% from 1934 to 1936. In other words, 1934 was the peak year up to and including 1936.

Tables 17 and 18 continue the information from table 16, showing trends in enrollment and average daily attendance since 1930. New York shows an increase from 1930 to 1936 ranging from 4.9% to 7.9% increase. However, 1936 shows a decrease of .9% compared with 1934. The state also showed considerable increase in the per cent of the total population enrolled in its public schools during that period. The ratio of children enrolled to the children of school age also increased during the period.

In tables 19 and 20, we note some rather interesting data regarding the replacement of local revenue by state aid to the common schools. Table 19 shows that New York had an increase in state support for the common schools from 1930 to 1936. In 1930, the state provided 28.6% of the school revenue; in 1932, it supplied 31.2%; and in 1936, it supported the common schools to the extent of 37.2%. In the same table, we find that local revenue for the common schools had a corresponding decrease in its ratio to the total budget. In table 20, data are given

showing that the cost of current expense for operating the schools increased or decreased as follows:

1932 over 1930	6.5%
1934 under 1930	2.6%
1936 over 1930	4.4%
1936 over 1934	7.1%

We also note that the per cent of increase or decrease of annual cost per pupil in average daily attendance changed as follows:

1932 over 1930	1.3%
1934 under 1930	9.8%
1936 under 1930	2.5%
1936 over 1934	8.1%

We note from the information given in these tables that available revenue had a decided slump in 1934, and that the enrollment went up considerably that year. We find this condition existed in each of the eight states except Delaware; New York was more fortunate in this respect than the other states of this group. Arkansas, North Carolina, Oklahoma, and West Virginia were the states in this group that came in for the most drastic reductions in 1934, but we find that they were the states that made the greatest gains in recovery in 1936.

Tables 21 and 22 give interesting data concerning educational efficiency and ranking of states according to their enrollment and attendance records. Of course, educational efficiency is based upon more than mere enrollment and attendance records; but it is interesting to note that states with high percentages of enrollment and desirable attendance records are also the states that expend large sums for school support and bear general reputation of having a good defensible school program.

Table 21 shows how the states compare regarding the following five criteria:

- (a) The percentage of school enrollment in average daily attendance.
- (b) The average number of days attended by each pupil in average daily attendance.
- (c) The average number of days the schools were in session.
- (d) The enrollment per one hundred population of five to seventeen years of age.
- (e) The percentage of total enrollment in high school.

Index numbers have been substituted for the data in table 21, and these index numbers have been recorded, totaled, and averaged to produce the data in table 22. The purpose of the second table of this two-table group is to show the corresponding position of the states in the final ranking according to index numbers. In this connection, we find New York ranking as one of the desirable states.

In table 23, we note data concerning defensible educational programs, by states, 1930-31. Also minimum educational programs compared with defensible programs, by states, 1930-31. In this connection we find New York leading the group of states listed and appearing in this survey. However, California and Texas were not listed in the table from which these data were taken. The table indicates that New York spent \$78.15 on its minimum program, whereas its defensible program would cost \$115.74 per weighted elementary pupil which gave a ratio of the minimum program to the defensible program of .675.

Figures 1, 2, and 3 are used to make comparison of the status of certain types of taxes in the various states at different periods. Namely, January 1, 1934; January 1, 1935; and January 1, 1939. We find

that New York had and maintained the Personal Income Tax, Corporation Income Tax, and Inheritance Tax for its schools throughout that period. The state had other forms of taxes at times in that period that contributed to the financing of its schools.

The state of New York supports its public elementary and secondary schools primarily on an equalization basis. The state guarantees the financial support for a foundation program, toward which all local districts contribute the proceeds of a uniform tax levy. The state pays the difference between the yield of such uniform levy and the computed cost of the foundation program. Beyond the foundation program each community may go as far as it likes, provided it finances the excess cost with local revenue. The state sets no maximum program, and encourages local initiative by permitting the local district to fix its own limitations on a program better than the minimum program.

In the process of equalizing the burden of supporting a foundation program, the state relieves the general property tax by obtaining its funds from other sources. We find that the state paid 37.2% of the cost of the school program in 1935-36. However, that support included \$727,304 in Federal Aid for that year. The state support comes principally from direct appropriations which are derived principally from the following sources:

Corporation Tax	Inheritance Tax	Vehicle Tax
Motor Fuel Tax	Stock Transfer Tax	Income Tax ⁶

⁶ School Finance Systems, Series 1, Pamphlet on State Systems, January 1935.

CHAPTER VI
NORTH CAROLINA

The state of North Carolina has an area of 52,426 square miles, and ranks as the 27th state of the United States in size. There are 100 counties in the state and its population in 1930, according to the United States census report, was 3,170,276 which ranked the state as the twelfth in population. North Carolina had an aggregate wealth of approximately \$5,429,000,000, estimated by the government bureau of the census in 1929, and a school population of 1,069,000, school year 1935-36, which gave the state a per capita wealth of \$1731 on its total population and a child per capita wealth of \$5078.¹

North Carolina has the county administrative system. Financing of the common schools of this state is done through 100 county and sixty-nine city administrative units. These units have taxing power. For supervisory and administrative purposes, these units are subdivided into districts. In 1934-35, the 100 counties were divided into 822 of these districts for white children and 627 districts for negro children; there remained 234 of the old bond-taxing districts which are required to pay their old indebtedness incurred before the county unit system was adopted by the state.

The state of North Carolina has separate schools for its negro children. During the year 1935-36, the state operated 2087 elementary

¹ World Almanac 1937, Pages 555 & 556; and table C in this report

schools for its whites and 2260 elementary schools for its negroes; during the same year, the state operated 733 secondary schools for its whites and 202 secondary schools for its negroes.²

The state of North Carolina ranked forty-fourth in the amount of money spent per child in attendance and forty-third in amount of money spent per child enumerated for the year 1935-36. The state spent \$31.11 per child in attendance and \$22.09 per child enumerated for the operation and maintenance of its common schools for that year.³

The total enrollment in the white elementary schools of the state for the year 1935-36 was 482,107 and in the negro elementary schools there were 240,804, making a total enrollment in the elementary schools of 722,911. The white secondary schools had an enrollment of 136,464; and the negro secondary schools had 29,400, making a total secondary school enrollment, in the public schools, of 165,864. The average daily attendance in the white elementary schools for that year was 417,177; and in the negro elementary schools was 195,763, making a total average daily attendance in the elementary schools of 612,940. The white secondary schools had 25,605 for that year. The scholastic enumeration was 771,320 whites and 340,765 negroes, making a total of 1,069,000.⁴

The county board of education consists of three or five members, who are nominated biennially at party primaries or conventions, and are appointed by the General Assembly, which meets in the odd years in January. Their terms are for two, four, and six years.⁵

² Letter direct from the State Department of Education.

³ The Advisory Committee on Education, February 1938, Page 225

⁴ Letter direct from the State Department of Education.

⁵ Biennial Report of State Department 1933-34 and 1934-35, page 20

According to table 1, North Carolina has a small per capita wealth, and would be classed as one of the poor states in the matter of ability to support a good defensible school program.

Table 2 indicates that North Carolina has the smallest permanent school fund of any state in this group, and ranks forty-third in the United States in that respect. Under table 3, we find no report for 1935-36 as to the amount the permanent school fund earned for the support of its state schools. However, a later paragraph in this chapter does give some enlightenment on the subject, and indicates that the earnings of the permanent school fund were approximately \$248,614.

Table 4 gives some rather enlightening information relative to the value of public school property used for public school purposes. It amounted to \$110,325,493 in 1935-36, and placed the state fourth in this group as regards the value of its investment in school property. That gave an average value of school property per pupil enrolled of \$124; per pupil in average daily attendance, \$145; per unit of population, \$32; and per unit of enumeration, \$103. In respect to value of school property as per the above units, the state dropped to seventh place in this group.

In tables 5, 6, and 7, figures are given relating to number of school administrative units, total population, school population, school enrollment, and number of teachers employed for the school year 1935-36. Tables 8 and 9 refer principally to average daily attendance for the school year 1935-36, and are taken from different sources. The tables speak for themselves.

Referring to table 10, we are able to note a trend in an increased number of days for the schools to be in session in the ten-year periods

from 1890 to 1930. It is very encouraging to note that the average length of the school term increased from 59 days in 1889-90 to 161.2 days in 1929-30. The average of those being present daily amounted to 85.5%, which shows diligent effort. The state of North Carolina ranks seventh in this group of states in the matter of average annual salaries paid its teachers in 1935-36. Table 11 indicates that the state had 3466 men and 19,678 women teaching in the public schools during 1935-36, which made a total of 23,144.

Tables 12, 13, 14 and 15 relate to school revenue for 1935-36 and reveal that North Carolina ranked sixth in this group of states in that respect. According to table 14, the state had the lowest per capita expenditure, based upon the average daily attendance, of any state in this group and ranked fifth in the United States in that respect for the year 1935-36. (Fifth from low)

We find definite trends in enrollment and average daily attendance indicated in tables 16, 17, and 18 for the years ranging from 1930 to 1936. North Carolina compares favorably with the other states in that respect. In other words, their enrollments went up and school revenue went down from 1930 to 1934. After 1934, the tendency has been a small decrease in enrollment and an increase in school revenue.

Tables 19 and 20 show the trend in school revenue from 1930 to 1936. The tables speak for themselves.

In Tables 21 and 22, we find an attempt to rank states according to their educational efficiency which is based upon records of enrollment and attendance. We find that North Carolina was below the mean for the United States, and seemed to rank second in this group.

Table 23 attempts to compare minimum educational programs with defensible programs using the cost item as the measuring stick for the amount of effort exerted. Due to lack of reports, North Carolina is not carried through this table.

Figures 1, 2, and 3 reveal the status of certain types of taxes in the various states on the dates indicated. We find that North Carolina had personal income tax, corporation income tax, general sales tax, and chain store tax on January 1, 1934. The same taxes prevailed on January 1, 1935. However, on January 1, 1939, we find that the state had the following taxes in effect:

Personal Income Tax
 Corporation Income Tax
 General Sales Tax
 Alcoholic Beverage Tax
 Chain Store Tax
 Inheritance Tax

The support of public education in North Carolina has undergone considerable change within the past few years. Prior to 1933 there were two distinct terms: (a) the six months' term required by the Constitution and (b) the extended term supported largely by local districts. These two terms were supported differently and administered separately although by the same superintendent.

The counties from 1907 to 1931 were required by law to levy a tax rate sufficient to keep the schools open for the constitutional term. The state came to the aid of the weaker counties with an Equalization Fund which was distributed in the inverse ratio of the financial strength of the county. Three separate and distinct budgets were

required by law, each resting on a separate county tax rate, with a prohibition against the transfer from one budget to another. These budgets were as follows: (1) current expense budget, (2) capital outlay budget, and (3) debt service budget.

The state aided in the costs set forth in the current expense budget for the six months' term but required the county to levy a tax sufficient to keep the schools open. The capital outlay and debt service budgets were and still are supported by county and district funds except for loans which the state makes to counties for building purposes. The "extended term" was based upon special ad valorem taxes voted by the counties or districts to supplement the six months' term. By 1931 nearly 90 percent of the taxable wealth of the state was under this special tax. For the biennium 1929-31 the state also began aiding the "extended term" through a Tax Reduction Fund with an annual appropriation of \$1,250,000.

Under this method of dual support, of the \$37,605,277 available for the three budgets and both terms, the state contributed in aid and loans, 18 percent; federal and philanthropic funds provided less than 1 percent; 72.3% came from county and district sources; the balance remaining from preceding years amounted to 8.8%. With new legislation in the ensuing years, we shall see how these proportions have changed.

The 1931 General Assembly provided that the state should pay for four of the six objects of the current expense budget for the six months' term; General control, instruction, operation of plant, and auxiliary agencies, the latter consisting largely of transportation of pupils. The counties were required to provide for maintenance and fixed charges of the current expense budget as well as for the entire

capital outlay and debt service budgets. Any extension of the term beyond six months had to be paid by ad valorem taxes levied by the counties or districts except for such aid as the state gave through its Tax Reduction Fund.

In 1933 North Carolina changed from the idea of state equalization to that of complete support of a portion of the educational program. The General Assembly of 1933 set up a statewide state-supported eight months' term without the levy of an ad valorem tax, and appropriated \$13,000,000 for that part of the current expense budget assumed by the state for each year of the biennium. Thus the two terms--six months and extended--were consolidated, although the appropriation for the eight months' term was practically the same as had been given in the preceding biennium for six months. With no extended term, there was naturally no Tax Reduction Fund to aid it. The legislature abolished all the school districts in the state and all the special taxes which had been voted for the support of the extended term. It did, however, permit all counties and certain cities, set up as administrative units, to hold new elections and revote taxes to extend the term beyond eight months. Under this legislation, of the \$24,309,044 budgeted expenditures in 1933-34, the state appropriated approximately 66 percent.

The General Assembly of 1935 increased the state contribution for support of schools. But by this time counties and cities were revoting special taxes to extend the term beyond 160 days. There were 12 units which in 1935-36 levied these supplementary taxes. There was also considerable building activity, financed in part by federal grants in connection with bond issues. These facts tend to keep the proportion contributed by the state below what one would normally expect from the

considerable increase in state appropriations.

For the year 1935-36 the state school commission gives the following estimate of expenditures: current expense, \$23,431,694; capital outlay, \$1,603,602; debt service, \$5,217,980; total, \$30,253,276. With the state paying \$20,498,280 in loans and grants, the proportion of above total is 67.7%. The federal contribution for vocational education amounted to less than 1% of the total with local contributions at more than 31.3%. These figures, however, are incomplete with regard to local debt service and federal funds for PWA construction. Data on these non-budgeted expenditures, when available, will probably show a slight increase in federal and local contributions and a corresponding decrease in the relative contribution from state sources.

North Carolina does not earmark taxes collected by the state for support of schools. All state aid with the exception of income from the State Literary Fund is in the form of legislative appropriations from the general fund of the state.

Legislative appropriations from the State General Fund--The state appropriated \$20,249,666 for public schools from the general fund for 1935-36. In that year collections for the general fund came from the following sources: License taxes, 7.2%; inheritance taxes, 1.6%; franchise taxes, 22.5%; income taxes, 25.2%; 3% general sales tax, 31.7%; beer and miscellaneous, 4.5%; sales tax on gasoline (transfer from Highway Fund), 3.1%; fees and dividends, 4.4%.

Income from permanent school fund--The only permanent school fund is known as the State Literary Fund. This is a fund from which loans are made at 4% to the counties for the erection of school buildings. Assets at June 1934 amounted to \$1,599,954. Since any increase in the

fund comes from interest paid by counties and the occasional sale of swamp lands, no great increment can be expected. Interest on loans made to the counties in 1935-36 amounted to \$248,614.

SOURCES OF STATE SCHOOL REVENUE, 1935-36

Source	Amount	Percent
1. Allocated taxes	None	
2. Fees, fines, etc.	None	
3. Legislative appropriations		
a. State General Fund	\$20,249,666.00	98.1
4. Income from permanent school fund--		
a. State Literary Fund	<u>248,614.00</u>	<u>1.9</u>
Total	\$20,498,280.00	100.0

The payments for schools from the general fund of state in 1935-36 consisted of three items: (1) eight months' school fund, \$20,160,048; (2) tax reduction fund for prior years, \$914; (3) vocational education, \$33,704; total, \$20,249,666.

General Aid--The first of the above contributions by the state is for general control, instruction, operation of plant and auxiliary agencies for all schools for an eight months' term. This money is distributed by the state school commission upon the basis of need and standards determined by the commission to county and city administrative units. The state school commission is an appointive board of eleven (one from each congressional district), with the lieutenant governor, state treasurer, and state superintendent of public instruction serving as additional members. Need must be shown in certified statements indicating the organization of schools within the units and the length of term each school is to be operated.

In redistricting the state, the state school commission was authorized in 1933 to establish city administrative units. In 1935-36 there were 63 of these units. The 100 counties of the state are also recognized as administrative units. City and county units (since 1937 a few districts within the counties also) have authority to vote taxes to extend the term beyond eight months and to supplement state standards of support.

The law provides that the state school commission in allocating funds for the support of an eight months' term may utilize all modern school plants without regard to county lines, eliminate duplication of transportation routes and move pupils into other districts if the cost of instructional service can thus be lowered. High-school instruction is to be given in schools "where the same can be done most economically and advantageously."

A standard salary schedule is fixed by the state board of education and the state school commission for all teachers and principals. The basis for the teachers' schedule is training and teaching experience. For principals, size of school administered is also considered. Superintendents are likewise paid upon a salary schedule, one criterion of which is size of administrative unit.

Special Aid--The state board for vocational education allots funds for the teaching of vocational subjects. The money from federal grants which it also supervises is additional to the amount shown here as state contribution.⁶

CHAPTER VII

OKLAHOMA

The state of Oklahoma has an area of 70,057 square miles and ranks as the 17th state of the United States in size. There are 77 counties in the state and its population in 1930, according to the United States census report, was 2,396,040 which ranked the state as the twenty-first in population. Oklahoma had an aggregate wealth which was approximately \$4,271,000,000, estimated by the government bureau of the census in 1929, and a school population of 751,042, school year 1935-36 (see table 9) which gave the state a per capita wealth of \$1803 on its total population and a child per capita wealth of \$5686.¹

Oklahoma maintains separate schools for its white and negro children. The state maintains the district system of financing and administering its schools with the state participating to a large extent in the matter of school revenue. In the year 1935-36, the state had 4760 organized school districts and operated 5500 elementary schools and 791 accredited high schools.²

The state of Oklahoma ranked thirty-eighth in the amount of money spent per capita in average daily attendance, and thirty-eighth in the amount spent per child enumerated. The state spent an average of \$43.33 per child in average daily attendance and \$30.39 per child enumerated for current expense in 1935-36.³

¹ World Almanac 1937, Pages 556 & 557, and letter from State Dept.

² Letter from State Department of Education

³ Report of Advisory Committee on Education, February 1938, Page 225

In checking table and table 6, we find that the estimated school population for 1935-36 as given by Bulletin Number 2, Statistics of State School Systems 1934-36, Chapter II, Volume II, Pages 61 and 62, is less than the scholastic enumeration figures given by the State Department by letter and by the Sixteenth Biennial Report of the State Department of Education for the biennium 1934-36, Page 19. In other words, tables 1 and 6 give the school population for 1935-36 as 710,000; while table 9 gives the scholastic enumeration for the same year as 751,042. Therefore, it is well to note that the per capita wealth, on a school population basis in the first instance, according to table 1 for 1935-36, was \$6015.49; while the per capita wealth, according to table 9 would be \$5686. This is called to the reader's attention with the observation that the information listed in the tables from the United States Office of Education is probably dependable in most instances; but in this particular case, table 9 undoubtedly must be much more dependable since the information comes directly from the State Department. In either event, we seem to have data which are reliable enough that we may make an observation as to the financial ability of the state to finance a reasonable and somewhat defensible school program. Oklahoma, however, ranks sixth in this group as to per capita wealth.

We find, in table 2, data relating to the permanent school fund. In this instance we find that Oklahoma had for the fiscal year 1935-36, cash and investments of \$38,186,514 and 349,833 acres of land valued at \$5,767,899. Comparing figures in this table with the figures given in the Sixteenth Biennial Report, we find that the cash and investment figures do check exactly in the amount of \$38,186,514. We find, however, that the land acreage, and value placed upon same, do not check with the

Sixteenth Biennial Report. We find that on June 30, 1936, the state owned 642,012 acres of land valued at \$7,224,133.70.⁴ That amount is probably a very conservative figure for the value of the land, since it amounts to less than \$12 per acre listed. Adding the amount listed as cash and investments, \$38,186,514, and the estimated value of the land, \$7,224,133, we get a total permanent school fund of \$45,410,647 instead of \$43,954,413 as listed in table 2. The reader's attention is directed to the fact that this subject is briefly discussed in a later paragraph of this chapter, wherein Dr. J. M. Ashton, Research Director of Oklahoma State Chamber of Commerce, stated in an article prepared for the Research Division of the National Education Association in June 1937 that the permanent school fund then had total assets, including lands unsold, in the amount of \$53,100,000. However, the Sixteenth Biennial Report states that the assets of the State School Land Department, as of June 30, 1936, amounted to the sum of \$55,899,485.21,⁵ which tops all other figures given. Even placing the value of the assets of the department at the low figure of \$43,954,413, we find that Oklahoma is second only to Texas in this group of states, and sixth in the United States in the value of its permanent school fund. The first seven states in the United States rank as follows:

Minnesota	\$76,574,029
North Dakota	57,770,212
Texas	52,875,687
Wyoming	51,037,541

⁴ Sixteenth Biennial Report of the State Superintendent of Public Instruction of the State of Oklahoma, 1936-38. Page 203

⁵ Ibid., Page 202

Illinois	\$46,422,371
Oklahoma	43,954,413
Washington	43,875,210

We find by comparison that Oklahoma does have a sizable permanent school fund and that the same has been well preserved through the years.

In table 3, we have data which indicates that Oklahoma's permanent school fund had good earning power in 1935-36. The state distributed \$1,424,855 to schools that year, according to table 3, which exceeds the amount stated in the Sixteenth Biennial Report by \$122,890.07. The per capita distribution that year was \$2.17 per unit of enrollment.

Oklahoma ranks as fifth in this group of states in the value of public school property used for school purposes. The total value of such property in Oklahoma for 1935-36 was \$97,731,069, which indicates that this state is more fortunate in this respect than any other southern state except Texas. The above figures give the average value as follows: per pupil enrolled, \$149; per pupil average daily attendance, \$197; per unit population, \$39; and per unit enumeration, \$138. While many of the northern states show more such investment per capita, Oklahoma shows much better conditions in this respect than most southern states. Data for statements made in this paragraph may be found in table 4.

Table 5 shows data relative to administrative and teaching positions for 1932-33, and is used merely to show trend of increasing the same as times became better for financing the schools.

In tables 6 and 7 we find interesting figures relating to total population, school population, enrollment, and number of teachers and teaching loads. Oklahoma ranked with the middle group in respect to

population and enrollment, but showed rather high teaching loads for teachers.

Tables 8 and 9 show school population, enrollment, and average daily attendance. Oklahoma ranked fifth in this group of states in average daily attendance, having 497,322 in 1935-36.

This state showed a steady increase in the number of days the schools were in session during the decades ranging from 1890 to 1936. During the school year 1935-36, all Oklahoma schools were in session an average of 174.1 days; and the average number of days that each child was in school was 131.6. The number of children attending daily per one hundred enrolled was 75.6.

We find in table 11 that during the school year 1935-36, Oklahoma had 5034 men and 14,536 women teaching in the public schools. The total number of teachers for that year was 19,570 at an average annual salary of \$793. That ranked Oklahoma sixth in this group of states and thirty-sixth in the United States as to average annual salary paid to teachers.

Tables 12, 13, 14, and 15 pertain to school revenue and expenditures during the school year 1935-36. Oklahoma ranked fourth in this group of states in that respect. In table 14 we find that Oklahoma spent \$43.33 per child in average daily attendance during 1935-36. That ranked Oklahoma sixth in the states included in this study, in so far as average expenditure per child is concerned.

Tables 16, 17, and 18 reveal definite trends in enrollment, average daily attendance, and percentage of enrollment from 1930 to 1936. Oklahoma showed a small per cent of increase over that period, but showed a decrease in both current expense and annual cost per pupil, as shown by tables 19 and 20.

In tables 21 and 22 we find data given as a result of a study made on educational efficiency by states in which enrollment and attendance were the prime factors. We find that Oklahoma ranked with the average of this group of states as regards educational efficiency on an enrollment and attendance basis.

In table 23, we find data that should interest every Oklahoman. Again we find this state ranking with the average of this group of states with respect to expenditure per classroom unit; per weighted elementary pupil; expenditure per weighted elementary pupil for minimum program; and what the state should spend per weighted elementary pupil for a defensible program. Although this table relates to the year 1930-31, we find that it reveals some facts that it might be well to compare with our present situation even though we admit that conditions have improved in Oklahoma in recent years.

Figures 1, 2, and 3 are used to show the status of certain types of taxes in the states for the periods indicated. On January 1, 1934, Oklahoma had the personal income; corporation income; general sales; and inheritance taxes in force. On January 1, 1935, the same taxes were in force. By January 1, 1935, the tobacco tax had been added. The reader's attention is called to the fact that the data given do not show the beverage tax which has been in effect in Oklahoma for several years.

During the past few years, the Oklahoma system of school finance has shown a decided change in the proportion of the burden of support borne by the state as well as in the means by which the funds are raised. The abolition in 1933 of the state ad valorem levy and the substitution of such sources of school revenue as the sales tax and income tax were accompanied by measures designed to relieve the local property tax

burden. Although recent legislation has abolished these aids, the amount of school revenue coming from the state has steadily increased. In the year 1932-33, the state contributed \$4,301,659 to school support; in 1935-36, the state gave the schools \$11,438,213. During 1937-38 and 1938-39, the schools should receive approximately \$16,586,000 per year from state sources.

Total appropriations for the public schools in 1933-34 amounted to \$26,898,213. Of this sum, 42.52% came from the state; local sources furnished 55.80%; and the federal government, 1.68%.

Oklahoma's fifteenth legislature, which convened in January 1935, enacted a comprehensive statute known as House Bill 212, entitled "An Act Making an Appropriation to Aid in the Support and Maintenance of the Public Schools of Oklahoma; prescribing the purposes for which same should be used, and the manner of and conditions for the apportionment and disbursement thereof" ... Certain tax proceeds earmarked for school purposes were diverted to the State General Fund and in lieu thereof, lump-sum appropriations were made for the schools. A 1937 law (H. B. 6) continued the provisions of House Bill 212 (1935), and increased the amount of the appropriation.

Oklahoma taxes the gross production within the state of crude oil and precious metals, lead, zinc, copper, and asphalt. One-fifth of the gross production tax is returned to the treasurers of the counties in which the tax originated where one-half of this one-fifth is set aside for common schools. All of the state's share goes to the State General Revenue Fund. In 1935-36 the schools received \$1,049,440 from this source.

An act providing for the licensing of makers and dealers selling beverages containing up to 3.2% alcohol, and taxing such beverages at \$2.50 per barrel was passed before the repeal of the 18th amendment. Ninety-five percent of the proceeds is set aside for the schools. In 1935-36, the schools received \$347,903 from beverage taxes. A reduced rate of \$2.00 per barrel was provided by 1937 legislation. All other taxes formerly earmarked for the schools are now diverted to the State General Fund.

The school finance law of 1935 provided an appropriation of \$8,200,000 for each of the fiscal years ending June 30, 1936 and 1937. For each year of the biennium beginning July 1, 1937, the state appropriated \$12,800,000 for schools. However, a homestead exemption measure passed in 1937, which exempts \$1,000 of value from all local taxes, is expected to cut from \$1,300,000 to \$1,800,000 from local school revenues. Of the total appropriation for schools of \$12,800,000 the 1937 law requires that \$1,800,000 shall be used to compensate schools for losses due to homestead exemptions.

The Permanent School Fund originated with the federal grants of sections 16 and 36 in each township for the support of the common schools. The fund now has total assets, including lands yet unsold, of \$53,100,000. Only the interest on the investments is used. In 1935-36, the Permanent School Fund contributed \$1,301,965 to the common schools.⁶

Oklahoma's seventeenth legislature was called upon to enact some sort of school finance bill to replace House Bill 6 when it assembled in January 1939. After a long drawn out series of conferences and

⁶ School Finance Systems, Series I, June 1937, Pages 1 and 2

compromises on the controversial question of the amount of the appropriation, the legislature finally enacted Senate Bill Number 22, which appropriated a total sum of \$11,500,000 for each year of the biennium beginning July 1, 1939. Senate Bill Number 22 is a compromise measure and does not contain some of the desirable features contained in House Bill 6. It does guarantee a nine month term of school for every district in the state, and sets up items of appropriation as follows:

Primary Aid	\$4,000,000
Secondary Aid	5,800,000
Homestead Loss Substitute	1,400,000
Reserve Fund	<u>300,000</u>
Total	\$11,500,000

Senate Bill 22 does not take credit for, nor lay any claim to any part of the revenue provided for schools through the beverage tax which is approximately one million dollars per year. However, the reader is reminded that House Bills 212 and 6 did not affect the revenue derived from the beverage tax.

It may well be said that Oklahoma has made courageous efforts to solve its school finance problems since 1934, and the state has gone a long way in recent years in providing a better educational program both from the standpoint of financing its schools, and raising the standards of its instructional service. Teacher tenure and retirement are questions that have held the attention of the citizens and legislators of the state during recent years, and will undoubtedly continue their prominence until proper provisions have been made for them.

CHAPTER VIII

TEXAS

The state of Texas has an area of 265,896 square miles and ranks as the first state of the United States in size. There are 254 counties in the state and its population in 1930, according to the United States census report, was 5,824,715 which ranked the state as the fifth in total population. Texas had an aggregate wealth of approximately \$10,939,000,000, estimated by the government bureau of the census in 1929, and a school population of 1,558,855 (age 6 to 17), school year 1935-36, which gave the state a per capita wealth of \$1906 on its total population and a child per capita wealth of \$7023.¹

Texas maintains separate schools for its white and negro children. The state maintains principally what is called county schools, and these schools are under the general management of five county school trustees who are elected by the voters of the county. There are other schools, however, which are created by special acts of the legislature and are under the jurisdiction of local school trustees. During the year 1935-36, Texas maintained 6932 common school districts which were administered either by local school trustees or county boards, depending on whether the school district was classed as one of the regular county schools or a special school district created by the legislature.²

The state of Texas ranked thirty-sixth in the amount of money spent per child in attendance and thirty-seventh in the amount of money spent

¹ World Almanac 1937, Page 563-564. Letter from State Department.

² State Department Bulletin Number 345, Page 18

per child enumerated. The state spent \$55.15 per child in attendance and \$35.57 per child enumerated in 1935-36.³

Texas is a state of vast area and great resources; when we first read the tables showing the amount of money spent for the common schools of that state during the year selected, we are inclined to think that Texas must be extending great effort to support education. However, we find that it has more area than Arkansas, Delaware, New York, North Carolina, Oklahoma, and West Virginia combined; that it has about one-fourth the wealth of the state of New York; about 60% of the school population of New York; and that it spent on its public schools in 1935-36, less than one-fifth of the amount spent for the same purpose by New York for the same year. According to table 1, Texas had a school population in 1935-36 of 1,672,000 and a total wealth of \$10,939,000,000 which gave it a per capita wealth comparing favorably with Oklahoma.

Texas is rather well situated in the matter of permanent school funds of \$52,075,687 and 190,000 acres of land valued at \$800,000, making a total permanent school fund of \$52,875,687. As stated in another chapter of this thesis, Texas ranked first in this group of states and third in the United States in the amount of assets in its permanent school fund.

Table 3 shows the earning of that fund for the fiscal year ending August 31, 1936, which amounted to \$3,027,400; and when distributed to the schools of the state amounted to \$2.19 per pupil enrolled compared to a per capita of \$2.17 in Oklahoma for the same year.

³ Report of the Advisory Committee on Education, February 1938, Page 225

Texas ranked third in this group of states, in the value of public school property used for school purposes in 1935-36, with a total value of \$335,236,456. That seems like an enormous investment for a state the age of Texas until we consider its area and make comparisons on its per capita values. The average value of its public school property was \$246 per pupil enrolled, \$311 per pupil in average daily attendance, \$55 per unit population, and \$201 per unit enumeration. Texas ranked fourth in this group of states as to per capita values in investments in school property.

We find in tables 5, 6, and 7, figures which indicate the number of administrative units, total population, school population, school enrollment, and number of teachers employed during the school year 1935-36. In tables 8 and 9, we find information relative to school population, enrollment, and average daily attendance. Texas ranked second in this group of states with number in average daily attendance.

Table 10 shows that Texas has come a long way in extending its school term since 1890. During the year 1935-36, the state had an average term of 168.6 days which placed the state sixth in this group of states in the length of school term. That means, of course, that Texas still has work to do in raising its standard for average length of the school term.

During the year 1935-36, Texas employed 9035 men and 34,708 women teachers, making a total of 43,743 who drew an average annual salary of \$941. Table 11 gives an opportunity for comparison with the other states of this group, and shows that Texas ranked fifth in this group of states and twenty-seventh in the United States in the average annual salary paid in 1935-36.

Tables 12, 13, 14, and 15 refer to data showing income for 1935-36 from federal, state, county, and local district sources and indicates that Texas ranked third in this group of states in the amount expended on its public schools in that year. However, the state ranked fifth in the amount spent per child in average daily attendance. The average annual cost per child in average daily attendance for 1935-36 was \$55.15, according to table 14 in Chapter 1.

Tables 16, 17, and 18 are used to show the trend of enrollment and average daily attendance from 1930 to 1936. Texas showed a gain in this respect, but showed heavy losses in appropriations to 1934, after which the state assisted the local districts in bringing appropriations to a more desirable level. We find in table 19 that Texas, as a state, assumed more of the burden of the tax load for schools while the counties and local districts showed a decrease in their percentages of the burden of school budgets.

In the matter of percentages of increase or decrease of appropriations for current expense, we find in table 20, that Texas suffered in the same manner as other states in reduced appropriations for such items of the budgets. As indicated in general appropriations figures in previous tables, Texas had its worst biennium ending August 31, 1934. The reader's attention is directed to the fact that the fiscal year for financing schools in Texas begins September 1, and ends August 31 of the succeeding year.

In making comparisons regarding educational efficiency on an enrollment and attendance basis, we refer to tables 21 and 22. Texas evidently has room for considerable improvement in the matter of an extended school term as well as percent of enrollment and attendance.

Table 23 fails to include Texas as to minimum and defensible school programs for the reason that information was not reported for the study from which this table was taken.

Figures 1, 2, and 3 show status of certain types of taxes as of the dates indicated. We find that Texas had only the tobacco tax and inheritance tax on January 1, 1934. On January 1, 1939, the state had the tobacco tax; alcoholic beverage tax; chain store tax; and inheritance tax, according to figure 3. However, in referring to the biennial report of the State Board of Education for the biennium ending August 31, 1936, we find that Texas allocated \$34,585,145 to its schools which was derived from other sources besides those given in figure 3. Namely, state ad valorem tax; poll tax; gross receipts tax; gasoline tax (diverted); occupational tax; and horse racing fees.⁴

The system of financing public elementary and secondary schools in Texas is characterized by its dual support which is particularly significant because it shows that the state is gradually increasing its participation in the support of the common schools, while the local districts are gradually shifting the burden to the state.

The constitution of the state provides that an annual state ad valorem tax of thirty-five cents on each one hundred dollars valuation be collected for the schools; and along with two-thirds of the poll tax (\$1.00 on each taxable poll), and one-fourth of the occupation tax, go into the state available school fund to be used for free schools and free textbooks.⁵

⁴ Biennial Report of the Board of Education of the State of Texas 1934-36, Page 54

⁵ School Finance Systems, Series 1, March 1935. Page 1

Texas has a Teachers' Retirement System which is just beginning to function, and which requires teachers to contribute 5% of their salaries if they join the retirement plan.⁶

Texas has made some recent enactments of law which should materially aid teachers in the matter of average annual salaries. Beginning with the school term 1939-40, all non-state aid fully accredited two-year and four-year high schools, as well as those high schools seeking to be accredited, shall place all teachers, including those both in elementary and high school positions, on the same salary schedule with a minimum of \$100 per month for a period of nine months. Any increase in salaries above \$100 per month shall be based on College training, experience, and tenure, rather than on the level of instruction to which the teacher may be assigned.⁷

In reading the Biennial Report of the State Board of Education for the biennium 1936-38, we find that Texas spent, during the fiscal year 1936-37, a total of \$76,689,038 from all sources; federal, state, and local funds. 68.7% of that amount came from federal and state funds, and 31.3% came from local funds. The scholastic population receiving such support for that year was 1,562,813. The state allocated from its revenue that year, the sum of \$38,255,375. The per capita expenditure that year per pupil in average daily attendance was \$70.⁸

The facts related above tend to show that Texas has made

⁶ Bulletin from State Department (With Texas Public Schools, 1937-38)
Page 4

⁷ Standards and Activities of the Division of Supervision 1936-37,
State Department of Education, Bulletin Number 372, Pages 35 and 36.

⁸ Fifth Biennial Report of the State Board of Education 1936-38
Pages 86 and 87.

considerable increased effort since the school year 1935-36. However, there are still conditions in Texas that the people of Texas feel must be adjusted before the matter of school financial support is properly balanced between state and local effort to support the schools. The dual system of financial support of the common schools continues to the present, 1939. Although local support has increased materially during the past few years, it has not been in proportion to the increase of state support. The state pays to each school district the sum of \$22 per each scholastic approved by the Census Division of the State Department of Education, with no guarantee that the local district will contribute anything to the support of its schools. In addition to that, the state contributes funds to districts in the form of teacher's salary aid; high school tuition; transportation aid; and vocational aid, to assure each district's maintaining a school of possibly nine months, and provides each pupil enrolled in the public schools with free textbooks.⁹

As stated in a previous paragraph, the local districts contributed only 31.3% of the total school revenue in 1936-37. The report of the State Board of Education for the biennium 1936-38 complains that there is a tendency for more of the burden to be shifted to the state. It appears that Texas, as well as the other states, will have to enact some legislation that will compel the local districts that are able to extend their local taxing power to a reasonable degree before they may receive state aid for their schools.

It would seem reasonable to deduct from the foregoing statements that Texas ranks as one of the states which has only begun to solve its

⁹ Fifth Biennial Report of the State Board of Education, 1936-38. P. 21

school finance problems and yet has considerable work to do before it rises above the average of the group of states reported herein.

However, by referring to some historical data relative to the teaching personnel of the Texas schools, we find that there has been some progress made in the increased number of teachers who have made diligent effort to raise their professional standards by increased training. In 1930-31, only 14.4% of the elementary teachers had the equivalent of a Bachelor's Degree; while in 1935 the percentage of elementary teachers who had the equivalent of a Bachelor's Degree had increased to 30.6%. The teachers in the secondary schools showed the following percentages as to such training. In 1930-31, there was 65.1% of the high school teachers who had the Bachelor's Degree or its equivalent, and in 1935 there was 76.4% of the group who had the degree or its equivalent.¹⁰

It is very evident that the teachers of Texas are struggling under the same handicaps as we find teachers in many of the other states. They have come a long way in the raising of their standards, and have done so under the pressure of low salaries and limited school equipment. In the final analysis, it would appear that Texas ranks above the most of the southern states in its ability to provide an adequate and defensible school program; but that the state does not rank with many of the eastern and northern states either in its school standards or its ability to finance an enriched program of educational opportunity, without a tax burden that would impoverish the small property owner.

¹⁰ Biennial Report of the State Board of Education, 1934-36, Page 40

CHAPTER IX
WEST VIRGINIA

The state of West Virginia has an area of 24,170 square miles, and ranks as the fortieth state of the United States in size. There are fifty-five counties in the state and its population in 1930, according to the United States census report, was 1,729,205 which ranked the state as the twenty-seventh in population. West Virginia had an aggregate wealth of approximately \$5,374,000,000, estimated by the government bureau of the census in 1929, and a school population of 553,014, school year 1935-36, which gave the state a per capita wealth of 3,143 on its total population and a child per capita wealth of \$9,356.¹

West Virginia maintains separate schools for its white and negro children. The state maintains the county-unit system of financing and administering its schools. There are fifty-five school districts in the state, each county constituting an administrative unit. The county board consists of five members who are elected by the voters of the county, and the administrative head of the county schools is the county superintendent who is appointed by the county board. During the year 1935-36, these fifty-five county units operated and maintained 5468 elementary schools; 124 junior high schools; and 268 senior high schools. The financing of these schools will be discussed in a later part of this report.²

¹ World Almanac 1937, Page 563, and letter from State Department.

² Thirty-second Biennial Report, Page 49; and letter from State Dept.

West Virginia spent \$57.93 per child in attendance, which ranked the state thirty-fourth in that respect; and spent \$42.11 per child enumerated, which ranked the state thirty-third for expenditure per child enumerated in the school year 1935-36.³ Referring to table 1, we note that West Virginia ranks fifth in this group of states in the amount of total wealth estimated by the census bureau. We also note that the state ranks seventh as to the number of children of school age.

When we make comparisons of figures shown in table 2, we find that West Virginia does not have a very large permanent school fund. On June 30, 1936, the total permanent school fund of West Virginia totaled \$6,647,014 in cash and investments, with no school lands owned by the state. That was a comparatively small amount. Table 3 does not give any data concerning the amount of earnings of the permanent school fund for the state during 1935-36. However, information relative to such income will be given in a later paragraph of this chapter.

By reading table 4, we see further evidences of the state's wealth in public property. The value of public school property used for school purposes for 1935-36 was \$70,931,774, which placed the state sixth in regard to investment in public property for educational purposes. The average value of school property per pupil enrolled was \$158; per pupil in average daily attendance, \$180; per unit population, \$39; and per unit enumeration, \$130. Those figures would rank the state in the middle third of this group of states.

³ Report of Advisory Committee on Education, February 1938
Page 225.

Referring to tables 5, 6, and 7, we are able to compare data concerning the number of school administrative units, teaching positions, population, school census, enrollment, and number of teachers. With the exception of Delaware, West Virginia had less number of administrative units than any other state in this group. This state has the county unit plan of administration; and since there are fifty-five counties, it naturally follows that there are fifty-five administrative units. The state ranks first in this group as to the size of its administrative units. With an enrollment of 449,732 for 1935-36 (table 6) the state ranked seventh in that respect, in comparison with the other states of this group. According to table 7, the state showed favorable comparison with the other states as to teaching load per teacher. Tables 8 and 9 are taken from different sources, but show good correlation in respect to the average daily attendance for the year 1935-36 for West Virginia. The state ranked sixth in this group as to the number in average daily attendance for that year.

We find that West Virginia has come a long way in the matter of increasing the length of its school term since 1890, as indicated in table 10. The average length of the school term for the state in 1935-36 was 173 days, which was an increase of 76 days over the average length of the school term maintained in 1890.

In table 11, we observe data relating to number and sex of teachers employed and the average annual salary for the year 1935-36. West Virginia employed 4,514 men and 10,677 women in its public schools that year at an average annual salary of \$1091. The state ranked fourth in this group of states as to average annual salary paid, and sixth as to the number of teachers employed. The total number was 15,191 teachers.

Referring to tables 12, 13, 14, and 15, we have an opportunity to compare figures relating to income from appropriation and taxation; revenue receipts from federal government, educational foundations, state, county and local sources; comparison of current expense of each state with other states of the group; nonrevenue receipts; and total of all other receipts for the year 1935-36. These data show that West Virginia compares favorably with such states as North Carolina and Oklahoma as to total revenue receipts, and with Texas as to per capita cost per pupil in average daily attendance. Table 14 shows that the per capita cost in West Virginia per pupil in average daily attendance was \$57.93 for 1935-36. The Thirty-Second Biennial Report of the State Superintendent of Free Schools of the State of West Virginia for the biennium ending June 30, 1936, shows that the per capita cost for 1935-36 was \$60.39 per pupil in average daily attendance.⁴

The data show that the state suffered financial reverses during the period including 1935-36. However, as in most other instances, the year 1933-34 was the most difficult year of all; and the state began to assume more of the financial burden, which has continued and increased since 1934, at that point. In 1935-36, the state provided 50.3% of the school revenue.

Tables 16 and 17 show trends of enrollment and attendance from 1930 to 1936, and table 18 makes comparisons of percentages of enrollment to total population and ratio of enrollment to school population from 1930 to 1936. West Virginia shows favorable comparison with the other states in this group in its increased enrollment through that six-year period.

⁴ Thirty-Second Biennial Report of the State Superintendent of Free Schools of the State of West Virginia July 1, 1934 to June 30, 1936. Page 32.

Immediately following the data referred to above, we find in table 19 some interesting statistics showing that the state came to the rescue of the local districts by providing needed revenue which the local districts could not provide; and in table 20, relative data are shown for the same years indicating that expenditures decreased and that the annual cost per pupil decreased very materially to and including 1934.

The state showed improvement in the matter of school finances after 1934. Summing up what has been said, we find that the state was confronted with increased enrollment and decreased revenue during the critical years; and that because of that emergency, the tax burden was lifted off the local district in a large measure and assumed by the state.

Lester C. Furney recently made a survey of the states and attempted to work out tables showing educational efficiency by states for 1935-36, by making comparisons on an enrollment and attendance basis. The states included in this study were included in his tables, and the data pertaining to those states have been included in tables 21 and 22, Chapter I. West Virginia was above the mean shown for the United States in Furney's table in all columns of the report except the percentage of the total enrollment which was in high school. However, any measure of school efficiency based entirely on enrollment and attendance probably should not have too prominent a place in such a discussion as this. Primarily, this thesis attempts to analyze school efficiency on a cost-factor basis; and accepts the theory that the measure of effort to establish, operate, and maintain adequate schools is in a large measure governed by the ratio of school expenditures to the total wealth of the community or state.

Although table 23 is based upon pertinent facts relating to the school year 1930-31, it seems to have considerable value in this study for the purpose of making comparisons between the states. California and Texas were not included in the table because sufficient information had not been furnished for the survey, but we find that West Virginia made favorable comparison with the other states which were included. The state ranked either second or third in the various measurements used in the table. In its expenditures for a minimum program, the state showed \$31.90 per weighted elementary pupil to \$46.66 it would have been required to spend for the same pupil in a defensible program. The ratio was .684, which compared favorably with New York's ratio of .675.

In figures 1, 2, and 3, we note significant facts relative to the status of certain types of taxes in West Virginia on the dates indicated. The state broadened its tax field when it assumed the responsibility of a greater tax load for public school budgets. Of course, the state had to tap new tax resources when it increased its budget and appropriated revenue to be distributed to its subdivisions. The new tax provisions were made effective during the time, 1935 to 1938, when the diminishing tax returns had brought about an acute situation in public school finance throughout the nation.

Before the constitutional amendment had been approved to make provisions for reduced rates of ad valorem tax for school purposes, the average levy throughout the state was \$2.65 on each \$100 valuation; but the maximum rates on the four classes of property were reduced to fifty cents, \$1.00, \$1.50, and \$2.00 in 1935 as a result of the amendment. The people of the state were farsighted enough to see that such a drastic reduction in ad valorem taxes would wreck the schools unless other

revenue measures were made effective immediately. The public schools were faced with a reduction in tax income from \$22,000,000 to \$8,809,000 in 1933-34. The legislature met the emergency by making appropriations and tapping new tax sources which relieved the schools of some of the financial distress by the state support, which amounted to \$10,148,104 for that year. Two of the principal sources of revenue which the state used to supply money to run the schools were the general sales tax and a franchise tax on corporations. During the time of the emergency and the rescue of the schools from financial distress, the county unit law was passed and the old district system of financing and administration of the common schools was abolished in West Virginia. There are two state funds for public school support in West Virginia: the School Fund, which is a permanent fund; and the General School Fund, which is an annual current fund. All state school funds are appropriated from the general treasury except part of the income of the General School Fund, which receives certain fees and taxes through constitutional and legal enactment.⁵

Earmarked sources of the General School Fund are the income from the School Fund; the capitation tax; all fines and forfeitures accruing to the state during the previous year; all interest on public moneys received from state depositories; state license tax on all marriages; state tax on forfeitures and licenses except those on motor vehicles, and on owners, chauffeurs, operators and dealers in motor vehicles; hunting and fishing licenses; state licenses paid direct to the state auditor and secretary of state; and proceeds of the estate of persons who die without leaving a will or heir.

⁵ School Finance Systems, Series I, January 1935, Page 1

A chain store tax of from \$2 on the first store to \$250 for each store in excess of seventy-five was passed in 1933; the proceeds of this tax and the general consumer's sales tax of 2% go into the State General Fund, and are appropriated for school use by the legislature.

West Virginia has a Permanent School Fund which earns an interest each year that is credited to the school funds of the state. However, the income from the permanent school fund is never a large amount for any year because the Permanent School Fund of West Virginia is not very large (see table 2, Chapter I).

Two forms of state aid are apportioned from the General School Fund. The first, primary aid, is for the purpose of paying teachers' salaries on a pupil-teacher basis. The second, secondary aid, is an equalization fund. Considerable power is granted to the state superintendent and the state board of education in formulating rules and regulations governing the distribution of state aid. The minimum salary schedule for teachers in West Virginia, for basis of state aid, ranges from \$55.00 per month to \$90.00 per month for teachers who do not hold degrees, while those with degrees range from \$80.00 per month to \$110.00 per month.⁶ The state has similar regulations to those used in Oklahoma governing the method by which the number of needed teachers is determined.

West Virginia showed its strength and determination when it established a minimum term of nine months school in 1933-34, and has maintained that standard throughout the remaining years.⁷

⁶ School Finance Systems, Series I, January 1935, Page 2.

⁷ Thirty-Second Biennial Report of the State Superintendent of Schools of the state of West Virginia, 1934-36, Pages 15 & 16.

CHAPTER I

CONCLUSION

The implications that may be drawn from what has been developed in this study, are that more poor states than rich states exert relatively great effort to support education, but that the rich states are more able and do provide more adequate financial support for their schools than the poor states could possibly provide at any cost within their means. A typical example of this may well be shown by comparison between Arkansas and California. Arkansas requires the local school district to levy 18 mills ad valorem tax on its taxable property before it may qualify for state aid, and the state levies another 3 mills state wide ad valorem tax for school purposes. That places a total tax of twenty-one mills for general fund school purposes on the tax payer in Arkansas; while in the state of California, there is no state ad valorem tax levied for school purposes and by statutory limitation the local school district cannot levy more than eleven mills for the combined taxes to support elementary, secondary, and junior college education. In other words, the local tax payer in the state of Arkansas pays ten mills more ad valorem tax on the dollar valuation for school purposes than the local tax payer does in the state of California and is provided with a far less adequate school program, in the majority of cases, than the citizen of California. Many similar inequalities could be pointed out by way of comparison of the facts revealed in this study.

The principal conclusions to be drawn from this study are as follows:

1. Generally speaking, there is a tendency for the rich states to provide their schools with more adequate financial support than is provided in the poor states and with less effort than the poor states exert.

2. There is in each of the states, a tendency to provide more adequate financial support in the urban areas than is provided in the rural areas; and the urban areas usually exert more effort to provide good educational programs than the rural areas exert.

3. There is considerable range in the relative efforts of these states to support education.

4. There is a wide range among the states in the relative adequacy of the financial support accorded education.

5. The states in this group divide themselves into three classes as to financial ability to support adequate educational programs. Namely: the wealthy group, with highly developed natural resources and concentrated populations supported by sufficient wealth to create earning power that would sustain a tax structure for the support of an enriched educational program; the group of moderate wealth, with many undeveloped natural resources and less concentrated populations with industrial wealth to support a tax structure for an elaborate educational program; and the poor group, with a small amount of natural resources or poor development of the same, and practically no concentrated population with industrialized wealth to support a tax structure that would sustain an enriched educational program.

6. There is no significant relationship between effort and adequacy as applied to the individual state.

7. There is a rather high relationship between ability and adequacy

as applied to the individual state.

8. Many of the states, even though they put forth relatively great effort, could not provide a national defensible minimum program of financial support. In some of the states included in this study, practically all the tax resources available would be needed for the educational function of government alone, which condition could not prevail in a government of so many other functions.

Finally, the general conditions in the eight states included in this study, varying to extremes as they do, may be summarized somewhat in the following manner: That the states included herein rank somewhat in the order named as to ability to finance an adequate school program, and the desirability of the program maintained; New York, California, Delaware, West Virginia, Oklahoma, Texas, North Carolina, and Arkansas.

The above ranking may seem rather arbitrary and the reader may find good cause for disagreement; but after spending more than eight months gathering material, assembling the information, and discerning the facts relative to the same, the author ventures out onto the "Proverbial limb" and ranks the states as above set forth on the evidence submitted.

In closing, the reader's attention is called to the fact that all the states have made great changes and improvements in their tax structure for school support since the information herein used, the latest available at the time, was obtained and assembled for this study. A study of the same states brought up to June 30, 1939, might show such changes that the above ranking would be entirely obsolete. Be that as it may, this document is submitted on the basis that it must be worth something, for much work has been done.

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Nelda DeMunbrun
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