

# **SELECTED BIBLIOGRAPHY ON SCHOOL FINANCE**

**1933 to 1948**

**By**

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## FOREWORD

IN 1932 the Office of Education published a bibliography on educational finance as one of the reports of the National Survey of School Finance (Bibliography on Educational Finance, 1923-31, U. S. Office of Education Bulletin 1932, No. 15).

Because of the present greatly needed expansion of educational facilities and the increased costs of providing them, it is believed that a selected bibliography of reports and studies published since the previous bibliography would be helpful to all persons concerned with providing these facilities. The references herein have been selected with such a purpose in mind.

The present listing contains a large number of doctors' dissertations. Masters' theses were not listed since they are seldom published and not readily available.

While some of the studies included are no longer available for distribution, it may be possible to consult them in libraries.

H. F. ALVES, *Director,*  
*Division of School Administration.*



## Selected Bibliography on School Finance

### ABILITY TO SUPPORT SCHOOLS

- Ashby, L. W. The efforts of the States to support education: as related to the adequacy of financial support provided and the ability of the States to support education. Washington, D. C. - National education association, 1936. 63 p. (*Research bulletin*, vol. 14, no. 3)  
Measures efforts of the States to support school and the adequacy of financial support. Compares relationship between effort, adequacy, and ability based on reports for years 1920 to 1932 inclusive.
- Chisholm, L. L. The economic ability of the States. New York, N. Y. Teachers College, Columbia university, 1935. 169 p. (Contributions to education no. 669)  
Develops technique for measuring ability of the States to support school. Applies same to determine their taxpaying ability.
- Cornell, F. G.—Measure of taxpaying ability of local school administrative units. New York, N. Y., Teachers college, Columbia university, 1936. 114 p. (Contributions to education no. 698)  
Explores desirability of using economic data in place of property valuation for support of schools. Presents technique for procedure.
- and Johns, R. L. Alabama's new index of local ability to pay for education. *School executive*, 60: 22-23, June 1941.
- Daily, C. F. Corporate wealth in Oklahoma as a basis of common school support. Norman, Okla., University of Oklahoma, 1935. 228 p. (Doctor's dissertation)  
Shows relative ability to support school in districts having, and in those not having, corporate wealth. Concludes that the State is responsible for equalizing the taxpaying ability of districts.
- Miller, W. L. The relative ability of the States to finance public education. Chicago, Ill., University of Chicago, 1940. (Doctor's dissertation)  
Compares the financial ability of the States, using specified measures, and concludes that there is considerable difference.
- National education association, Research division. The efforts of the States to support education. Washington, D. C., National education association, 1936. 59 p. (*Research bulletin*, vol. 14, no. 3)  
Presents statistical data to show the effort, ability, and adequacy of States to levy taxes for schools in relation to a defensible foundation education program.
- Norton, J. K., and Norton, Margaret A. Wealth, children, and education. New York, N. Y., Teachers college, Columbia university, 1937. 100 p.  
Reviews studies of the economic ability of the States to support education. States that differences in expenditure for education are largely because of differences in economic ability between States. Recommends Federal Government aid for education.
- Oliver, S. C. A survey of the measures of the ability of school districts to support school. New York, N. Y., Teachers college, Columbia university, 1932. 153 p.  
Analyzes methods of property assessment in relation to the establishment of the ability of local school districts to support school.

Our children's opportunities in relation to school costs. Springfield, Ill., Department of research, Illinois education association, 1938. 43 p.

Presents facts regarding school facilities (physical and instructional) in school districts of low, median, and high financial ability.

Smith, B. R. The ability of Kentucky to finance public education in Kentucky. Nashville, Tenn., George Peabody college for teachers, 1932. 152 p. (Contributions to education no. 167)

Discusses ability as the criterion to use in devising a taxing system. Applies ability criterion to 120 counties of the State. Defines ability in relation to public education.

Studencki, Paul. Measurement of variations in State economic and fiscal capacity. Washington, D. C., Federal security agency, Social security board, Bureau of research and statistics, March 1943. 76 p. (Bureau memorandum no. 50)

Presents in detail various means of measuring the several States' financial ability. Uses factual data to illustrate points.

Wallace, V. C. A financial appraisal of the present school district organization in Iowa. Iowa City, Iowa, University of Iowa, 1933. 238 p. (Doctor's dissertation)

Analyzes school costs with special reference to district organization in the State and ability of such organizations to support school.

Utne, Theodore, and Berning, T. J. Trends, assessed valuations, and State support of public schools in Minnesota. *Minnesota journal of education*, 22: 282, April and May 1942.

Explains various factors pertaining to school finance in the State.

### ACCOUNTING AND BUDGETING

Akerly, H. E. Uniform school accounting, or else. *School business affairs*, 13: 1, 3, 8, June 1947.

Presents arguments for adopting vital, useful, and uniform school accounting procedures.

Beach, Fred F. The custody of school funds; an appraisal of systems of school fund custody with particular reference to New York State. New York, N. Y., Teachers college, Columbia university, 1933. 159 p. (Contributions to education, no. 577)

Chatters, Carl H. Reform of municipal accounting. *Editorial research reports*, 1: 301-316, April 24, 1936.

Presents review of steps which have been taken and argues that other governing bodies should endeavor to improve their systems.

— What is uniform accounting? *Municipal finance*, 8: 2 May 1936.

Explains what it is and how uniformity can be achieved.

DeYoung, Chris A. Budgeting in public schools. Garden City, N. Y., Doubleday, Doran & co., inc., 1936. 610 p.

Defines the function of the public school budget and analyzes the whole problem under: Preparation; presentation, interpretation, and adoption; administration; and appraisal of budgets and budgetary procedures.

Ellis, George P. Improved accounting and reporting—as a basis for better government. *Taxes*, 16: 393-395, 400, July 1938.

Discusses briefly the importance of accounting and reporting on government in general.

Financial accounting for public schools. Washington, D. C., Office of education, Federal security agency, 1948. 58 p. (Circular no. 204 revised)

Presents the major principles and basic records essential for public school financial accounting. Includes forms in use in school systems.



- Foot, J. M. The budget of the parish school board. Baton Rouge, La., State department of education, 1934. 36 p. (Bulletin no. 284)  
Explains parish budgetary procedure, good and bad budgets, and the budget law of 1934.
- Fowlkes, John Guy. Principles and practices of financial accounting for schools. Milwaukee, Wis., E. M. Hale and co., 1934. 238 p.  
Defines the principles and explains practices under numerous headings.
- Gross, C. H. The educational plan as an essential part of the budgetary document. Pittsburgh, Pa., University of Pittsburgh, 1940. (Doctor's dissertation)  
Formulates a set of guides in budget building. These are arranged under general principles, format of the budgetary document, the work plan, the spending plan, and the financing plan.
- Handbook of instructions for the classification of school expenditures. Sacramento, Calif., California State department of education, 1939. 64 p. (Bulletin of the department no. 4)  
Analyzes in detail the various terms used and explains how to classify all school expenditures.
- Johnson, A. W. Principles of accounting. New York, N. Y., Farrar & Rinehart, 1937. 690 p.
- Lang, H. A. A study of the budgets of State departments of education. Seattle, Wash., University of Washington, 1935. 180 p. (Doctor's dissertation)  
Analyzes the budgets of the different State departments of education; shows variation from State to State in facilities and expenditures for State school administration and supervision.
- Miller, J. B. The present status of the public school financial accountant in the larger cities of the United States. Pittsburgh, Pa., University of Pittsburgh, 1940. (Doctor's dissertation)  
Discusses functional relationship of the accountant to other school officials, the training and qualifications of the school accountant, and the manner in which school accounting is administered and performed.
- Morphet, E. L. Improving procedures for auditing school accounts. *Educational administration and supervision*, 24: 459-65, September 1938.
- Peterson, B. H. Public hearings on school budgets in the United States. Berkeley, Calif., University of California, 1937. (Doctor's dissertation)  
Analyzes legal provisions for public hearings on school budgets. Finds that 25 States require hearings, 8 require similar procedures. Concludes hearings are not very effective, but desired by school officials.
- Peterson, C. S. Balancing State, county, and city budgets. *Virginia municipal review*, 15: 54-55, March 1938.  
Shows by citing examples how budgets can be balanced.
- Reeder, W. G. Improvements of budgeting, accounting, auditing, and reporting procedures. In *Research problems in school finance*, Washington, D. C., American council on education, 1933. p. 103-111. (Report of the national survey of school finance)  
Discusses importance of the school budget, the school clerk, the accounting system, and reporting.
- Ring, E. D. Instructions for uniform accounting of attendance in Arizona high schools. Phoenix, Ariz., State department of education, 1941. 10 p.  
Defines the schools eligible for high-school aid from the State and explains how attendance (upon which State funds are apportioned) is computed.
- Rochester public schools budget—1937. Rochester, N. Y., Board of education, 1937. 24 p.

Saliers, E. A. Basic accounting principles. Chicago, Ill., Business publications, 1937. 656 p.

State and local budgetary methods. Washington, D. C. Chamber of Commerce of the United States, 1935. 32 p.

Discusses how the budget should be prepared, adopted, and carried into effect. The relationship of the State to the local government unit. Includes summary of model municipal budget law.

Sundelson, J. W. Budgetary methods in National and State governments. Albany, N. Y., J. B. Lyon co., 1938. 640 p.

Studies budgets with the view of determining their completeness and uniformity; their preparation, adoption, and execution.

Tolle, V. O. Budgetary procedure in the municipal and other independent school units of New Mexico. Berkely, Calif. University of California, 1938. (Doctor's dissertation)

Analyzes public school budgetary procedures in New Mexico, compares these with the procedures of civil government units, and makes recommendations for necessary improvement.

Walsh, J. H. A simplified activity accounting system. *American school board journal*, 91: 62, July 1935.

Williams, R. C. Organizing the school budget. Des Moines, Iowa, State department of public instruction, 1938. 15 p. (Accounting circular no. 10)

Discusses importance of the school budget, its scope and operation, and steps in its preparation. Includes items into which it is divided.

Uniform financial accounting for Iowa school districts. Des Moines, Iowa, State department of public instruction, 1934. 62 p. (Research bulletin no. 15, June 1934)

Reviews legal requirements, discusses purposes of an accounting system, the essentials of records, and other factors relevant to adequate school accounting.

### ADMINISTRATION COSTS

Current expense for general control and instruction. In *Statistics of State school systems, 1945-46*. Washington, U. S. Government printing office, 1949. p. 65-67. (U. S. Office of education, Biennial survey of education in the United States, 1944-46)

Reports expenditures, by State, for salaries of members of boards of education, administrative staff, clerical assistants, instructional staff, and for supplies, travel, and other expense.

Deffenbaugh, W. S. Compensation. In *Practices and concepts relating to city boards of education*. Washington, U. S. Government printing office, 1941. p. 22-23. (U. S. Office of education, Biennial survey of education in the United States, 1938-40, vol. 1, chap. VII)

Reports number of city school systems which do, and number which do not, pay salaries to members of boards of education.

Reeder, W. G. Management of school income. In *Research problems in school finance*. Washington, D. C., American council on education, 1933. p. 54-66. (Report of National survey of school finance)

Discusses the importance of careful management of public school funds, elimination of waste, and numerous other factors relating to the wise management of school moneys.

Securing adequate return for school expenditures. In *Research problems in school finance*. Washington, D. C., American council on education, 1933. p. 67-102. (Report of the National survey of school finance)

Points out need for constant attention to business-like control of public school affairs. Discusses these needs in connection with various school activities.



## ADULT EDUCATION

- Anderson, E. J. How an Illinois school promoted and financed its adult evening school program. *American school board journal*, 116: 35-36, February 1948.
- Covert, Timon. State aid for adult education. *School life*, 19: 6, February 1937.  
Reports amount of State aid provided in 1934-35 and 1935-36 in each of 15 States, how distributed, and amount of local funds required.
- Kempfer, Homer. State aid for general adult education. Washington, Office of Education, Federal Security Agency. 1948. 4 p.  
Summarizes legal provisions and shows amounts of State aid expended or available for expenditure for adult education for the year 1946-47.
- Strategy and tactics. In *Adult education* no. 2, December 1948. p. 3.  
Explains how and how much part-time teachers of adults are paid in Stockton, Calif. States that rate of pay is based upon regular salary schedule.
- Maxwell, G. L. State legislation for adult education. *Adult education bulletin*, 11: 23, April 1938.
- Trends in costs and enrollments. In *Twenty-five years of adult education in Massachusetts department of education, 1941*. p. 11-20. (*Adult life enrichment*, vol. 14, no. 34, Aug. 25, 1941)  
Shows expenditures by years, net costs to the State, and cost per student.
- Trout, G. G. Financing adult education in California. *Adult education bulletin*, 11: 26-7, June 1938.

## APPORTIONMENT

- Colton, H. J. Important factors related to financial distress of school districts. Pittsburgh, Pa., University of Pittsburgh, 1939. (Doctor's dissertation).  
Analyzes factors contributing to the financial distress of school districts in Pennsylvania during the period 1928-1937. Concludes that the plans should be revised so as to effect equalization.
- Covert, Timon. Significance of apportionment methods in equalizing school costs. In *State provisions for equalizing the costs of public education*. Washington, U. S. Government printing office 1936. p. 22-34. (U. S. Office of education, Bulletin 1936, no. 4.)  
Shows to what extent school costs are equalized by various plans in use throughout the Nation. Uses data in plans described to illustrate.
- State school taxes and State funds for education and their apportionment in seven States, 1934-35. Washington, U. S. Government printing office, 1938. 22 p. (U. S. office of education Pamphlet no. 78)  
Analyzes the sources from which tax-supported schools are derived in 7 States and the purposes for which the funds are spent. Data for the year 1934-35 were used.
- McLure, W. P. Financing public education in Mississippi. University, Miss., University of Mississippi, Bureau of educational research, 1948. 71 p.  
Describes how school funds of the State are obtained and how they are distributed to school districts.
- National education association. Research division. Statutory bases of State foundation programs for schools. Washington, D. C., The association, 1948. 99 p. (*Research bulletin*, vol. 26, no. 2)  
Sets forth principal legal provisions for financing State foundation programs of education.



## BIBLIOGRAPHIES

Alexander, Carter, and Covert, Timon. Bibliography on educational finance. Washington, U. S. Government printing office, 1932. 343 p. (U. S. Office of education, Bulletin 1932, no. 15)

Lists approximately 4,000 publications on school finance published from 1923-1931. In compiling the bibliography an attempt was made to include all important reports of research studies on school finance that had been published in available form during the years indicated. Omissions included many official routine publications and unpublished theses.

Arnold, W. E., and Castetter, W. B. Accounting, reporting, and insurance. *Review of educational research*, 11: 178-183, April 1942.

Becker, C. D. Educational costs and their analysis. *Review of educational research*, 14: 162-168, April 1944.

Bibliography of municipal and State accounting. Chicago, Ill., Municipal finance officers' association of the United States and Canada. February 1937. 30 p. (Bulletin no. 7)

Buros, F. C., and Walker, T. G. Supply service. *Review of educational research*, 11: 212-219, April 1941.

Chambers, M. M. Effects of legislation and court decisions on school finance and business administration. *Review of educational research*, 11: 227-240, April 1941.

Chisholm, L. L. Federal, State, and local support of education. *Review of educational research*, 11: 157-171, April 1941.

— The support of education—major problems. *Review of educational research*, 11: 143-156, April 1942.

Cornell, F. G. Emerging conceptual patterns in finance and business administration. *Review of educational research*, 11: 241-244, April 1941.

Covert, Timon. School finance. Washington, U. S. Government printing office, 1945. 22 p. (U. S. Office of education, Good references, Bibliography-no. 75)

Education. In Index of research projects, Vol. II. Works progress administration in collaboration with the National Resources Committee and State Planning Agencies. Washington, U. S. Government printing office, 1939. p. 173-181.

Lists 39 reports of studies pertaining to education made in most cases by regional, State, and local planning organizations. Of these, at least 15 include school finance.

Educational policies commission, Appointed by the National education association and the American association of school administrators. Finance and business management. In A bibliography on education in the depression. Washington, D. C., The Commission, 1937. p. 84-89.

Finance and business administration. (Entire number) *Review of educational research*, vol. 2, no. 2, April 1932. (Also see April issue of 1935, 1938, 1941, 1944 and 1947, respectively, for later reviews.)

Fowkes, J. G., and Theisen, W. W. Support of education: Federal, State and local funding. *Review of educational research*, 8: 171-183, April 1938.

Gilmore, C. H. Educational costs and their analysis. *Review of educational research*, 8: 148-153, April 1938.

Hill, F. W., and Moon, L. W. Principles, personnel, and management in business administration. *Review of educational research*, 11: 220-226, April 1941.

- Johns, R. L. Regulation and limitation of credit to boards of education. *Review of educational research*, 11: 190-196, April 1942.
- Lawler, E. S., DeYoung, C. A., and Hagman, H. L. Budgeting in the public schools. *Review of educational research*, 11: 172-177, April 1942.
- Library of Congress. Division of bibliography. Federal aid to education; a brief list of references. Washington, D. C., The Library of Congress, January 29, 1942. 7 p.
- Meadows, A. R. Administration of school transportation. *Review of educational research*, 11: 203-211, April 1941.
- Moehlman, A. B. Public school accounting. *Review of educational research*, 5: 124-126, April 1935.
- National committee on municipal accounting. Bibliography of municipal and State accounting. Chicago, Ill., Municipal finance officers' association of the United States and Canada, 1937.
- Governmental accounting bibliography. New York, N. Y., Committee on public administration, 1941. 61 p.
- National education association. Report of the committee on the social economic goals. Washington, D. C., National education association, 1935. 96 p.
- School legislation. Part I: A guide to recent publications of the National education association; Part II: A guide to publications of the U. S. Office of education. Washington, D. C., National education association, 1936. (Part I) 9 p. (Part II) 6 p.
- Research Division. References on Federal aid to education. Washington, D. C., National education association, June 1934. 4 p. April 1940. 5 p.
- References on the Federal emergency administration of public works and its work including the Public works housing division. Compiled by J. T. Rubey with the assistance of W. H. Heers. Washington, D. C., U. S. Geological survey library, 1936. (Bibliographical list no. 2, March 1, 1936)
- Lists selected reports and studies both official and nonofficial.
- Soper, W. W. Educational costs and their analysis, Bibliography. *Review of educational research*, 11: 184-189, April 1941.
- Planning in finance and business administration. *Review of educational research*, 11: 137-142, April 1941.
- Simpson, A. D., and Handy, E. L. Accounting, reporting, and supply service. *Review of educational research*, 14: 155-61, April 1944.
- Regulations of credit to boards of education. *Review of educational research*, 14: 160-71, April 1944.
- U. S. Office of education. The proposed Federal department of education. Washington, D. C., U. S. Office of education, December 1933. 7 p.

## BONDS

- Belcher, G. L. The public school debt of Kentucky. Nashville, Tenn., George Peabody college for teachers, 1934. (Contribution to education no. 141)
- Shows debt of all school districts except Louisville. Discusses State's ability to support school and to pay its debt, and a plan for meeting future capital needs.



Hitchcock, C. C. Devolution of assets and liabilities in the alteration of school district boundaries as determined by judicial decisions. New York, N. Y., New York university, 1938. 121 p. (Doctor's dissertation)

Analyses court decisions pertaining to assets and liabilities of school districts whose boundaries have undergone revision. Finds that courts exercise wide powers in rendering decisions.

Holy, T. C., and Wenger, Roy. The disposition of school bond issues and special levies submitted in Ohio school districts between January 1 and November 4, 1941, inclusive. Columbus, Ohio, Bureau of educational research, Ohio State university, 1941. 22 p. (Similar reports issued annually)

Shows, for each district, amount of bond issue, purpose of indebtedness, time of issue, and bond election results. Also shows summaries.

——— The extent of financial proposals to be submitted by Ohio county school districts on November 4, 1941. [Columbus, Ohio], Bureau of educational research, Ohio State university, 1941. 14 p. (Similar reports issued annually)

Shows amount of bonds to be voted upon with relevant information for each district.

Kersey, Vierling. Bonded indebtedness of California school districts. *California schools*, 7: 188-190, June 1936.

Shows bonded indebtedness and assessed valuation of school districts by counties and by type of district in 1935-36.

✓ Luse, F. H. Statutory limitations of a school bond issue. Madison, Wis., University of Wisconsin, 1935. 35 p. (Doctor's dissertation)

Stewart, R. B., and Lyon, Roy. Debt financing of plant additions for State colleges and universities. West Lafayette, Ind., Purdue research foundation, 1948. 271 p.

Sets forth facts pertaining to this means of construction and gives reasons for same.

Wood, F. G. Effect of bonded indebtedness on school expenditures. New Haven, Conn., Yale university, 1940. (Doctor's dissertation)

### BUILDING COSTS

Clark, H. F. School building costs and bond prices. *School executive*, 67: 53-54, August 1948. (Similar articles appear at regular intervals)

Discusses school building costs in terms of commodity prices, wages, and interest rates. Calls attention to various cost factors and quotes a few recent school bond sales.

Englehardt, N. L., Jr. School building costs: an analysis of the costs of 52 school buildings constructed in New York State between 1930 and 1937. New York, N. Y., Teachers college, Columbia university, 1939. 95 p. (Doctor's dissertation)

Sets forth in detail the various factors of costs for the buildings included in the study.

Federal Government and the school building problem. In *The Nation's school building needs*. Washington, D. C., Research division, National education association, 1935. p. 28-31. (*Research bulletin*, vol. 13, no. 1)

Reviews the financial assistance for school building purposes by the Federal Government. Discusses the desirability of such aid.

Hanson, W. A. School plant operation costs. New Haven, Conn., Yale University, 1936. (Doctor's dissertation)

Haydis, Hyman. State aid and control of public building projects with special reference to the policies of Alabama, Minnesota, Missouri, and California. Stanford university, Calif., Stanford university, 1938. (Doctor's dissertation)

Analyses status of State aid and control of public school buildings. Concludes that State departments of education should be authorized to supervise school building construction and that State aid for school buildings should be provided.



Lindman, E. L. Washington's new State school building aid law. *American school board journal*, 114: 32-33, June 1947.

Misner, F. M. Extra costs and incidental costs in the erection of school buildings. New York, N. Y. Teachers college, Columbia university, 1934. 79 p. (Contributions to education, no. 624)

Studies costs of 60 school buildings in New York State erected between 1922 and 1932 to show extra costs, to standardize such costs, and to effect economies in them.

Morphet, E. L. Capital outlay in the school finance program. *American school board journal*, Part I, Regulating expenditures for capital outlay, 94: 19-20, 99, June 1937; Part II, Maintaining a balanced program, 95: 19-21, July 1937.

— and Johns, E. L. The provision for capital outlay in the State's foundation program of education. *American school board journal*, 116: 24-25, March 1948.

National education association. Research division. The Nation's school building needs. Washington, D. C., National education association, 1935. 34 p. (*Research bulletin*, vol. 13, no. 1)

Contains information on estimated costs of school building needs, on expenditures for school buildings during 1918 to 1934, and on related items.

Bohe, E. L. The rehabilitation law. In State support of public schools. p. 82-85. [Columbus, Ohio], Department of education, 1948.

Explains the law of 1945 authorizing the Ohio State department of education to grant financial assistance to financially weak school districts for building purposes, states amount which may be granted, and discusses the administration of the law.

Weller, G. M. State equalization of capital outlays for public school buildings. Los Angeles, Calif., University of Southern California, 1935. 242 p. (Doctor's dissertation)

Outlines provisions for State aid for school buildings, develops a technique for State equalization of school building costs, and applies this technique to the State of California.

## BUSINESS AFFAIRS

Jacob, Walter. The consolidation of purchasing effort of individual school districts. New York, N. Y., New York university, 1935. 298 p.

Keiterman, A. A. Classification and certification of school expenditures. Berkeley, Calif., University of California, 1935. (Doctor's dissertation)

McCullough, A. M. A critical analysis of the fuel management program for schools; selected New Jersey cities with Nation-wide practice. New York, N. Y., Teachers college, Columbia university, 1937. 141 p. (Contributions to education, no. 713)

Explains how economies in purchasing may be effected.

Potter, M. C. Financing the schools, Seventy-fifth annual report of the superintendent of schools. Milwaukee, Wis., Superintendent of schools, 1934. 43 p.

Reports school conditions in a question and answer manner. Shows, by diagram and chart, facts on the financial situation in the city's public schools.

Reeder, W. G. Securing adequate return for school expenditures. In Research problems in school finance. Washington, D. C., American council on education, 1933. p. 67-102. (Report of the National survey of school finance)

Points out need for constant attention to business-like control of public school affairs. Discusses these needs in connection with various school activities.



**School supply management.** Report of the Committee on school supply management. Tallahassee, Fla., Southern States Work-Conference on school administrative problems, 1941. 59 p. (Bulletin no. 3, 1941)

Discusses various phases of management in purchasing and administering supplies. Includes recommendations.

**Wilkins, E. G.** Public school tax management in Texas. New York, N. Y., Teachers college, Columbia university, 1937. 105 p. (Doctor's dissertation)

Compares municipal management of school financial affairs with management by school officials of such affairs. Recommends municipal management.

### COSTS, GENERAL

**An inventory of public school expenditures in the United States.** A report of the cooperative study of school expenditures. By E. S. Lawler and J. E. Norton. Washington, D. C. American council on education, 1944. 400 p. (2 vol.)

Reports in great detail on school expenditures. Translates such expenditure to cost per classroom unit and gives ideas on ability to support school.

**Burke, A. J.** Urbanization and public school costs in New York State. Albany, N. Y., New York State teachers association, 1937. 9 p. (Circular no. 15)

Analyses school costs in New York City and surrounding urban areas and compares such costs with school costs of certain other cities of the State and with those of London, England.

**Finance trends.** Springfield, Ill., Illinois education association, Lake shore division, 1938. 72 p.

Discusses the financial situation of the school districts of Cook county, exclusive of Chicago. Shows sources of revenue, cost of administering taxation, and many other facts pertaining to school costs.

**Maaske, R. J.** A limited analysis of the educational effects of North Carolina's State plan for school management. In American educational research association. Official report, 1940. Washington, D. C., The Association. p. 159-163.

**Martin, J. W.** Municipal revenues and expenditures. *Taxes*, 16: 329-332, 334, 375, June 1938.

Designs a program to meet changing social, economic, and political conditions.

**Mullins, R. J., and Fixley, E. H.** Public school attendance and school costs in New Mexico. Albuquerque, N. Mex., University of New Mexico, Department of government, 1946.

**National education association.** Research division. School costs and State expenditures, 1930-1939. Washington, D. C., The Association, 1941. 51 p. (Research bulletin, vol. 15, no. 3)

Reports and discusses facts on school and other government costs. Compares school costs with certain nongovernmental expenditures and with available revenues.

**National education association.** Research division. Why schools cost more. Washington, D. C., The association, 1938. 51 p. (Research bulletin, vol. 16, no. 3)

Explains the cause of increased costs of schools by pointing to the many features of the school program, increased attendance, etc.

**Pennsylvania.** State department of education. How Pennsylvania shifted her expenditures for public education during the period of economic strain. *Pennsylvania public instruction*, 9: 18-21, April 1942.

Describes how boards of education managed to balance their budgets during the economic depression and shows variations in expenditures by years for the 6 basic divisions of expenditures.

- Pennsylvania. State department of education. Per pupil cost by classes of school districts based on current expenditure and average daily membership, 1938-1946. In Handbook of educational statistics of Pennsylvania schools. Harrisburg, Pa., State department of education, 1947. p. 31. (Bulletin 75, no. 21)
- Shows an expenditure of \$82.61 per pupil for the whole State in 1938 and \$129.06 in 1945.
- Powell, O. E. Educational returns at varying expenditure levels; a basis for relating expenditures to outcome in education. New York, N. Y., Teachers college, Columbia university, 1933. 54 p. (Contributions to education, no. 573).
- Soper, W. W. Cost of education compared with other governmental costs. In American educational research association official report. Practical values of educational research. Washington, D. C., The Association, 1938. p. 60-65.
- Wisconsin education association. School funds, where they come from, where they go. [Madison, Wis.] Wisconsin education association, [1939] 24 p.
- Brings together data showing expenditures for various government services, analyzes these figures, shows school costs in the different types of districts, and sources of revenue. Data chiefly for 1930, 1936, and 1938.

### COSTS vs. EFFICIENCY

- Badger, W. V. Some aspects of the economics of education. *School and society*, 67: 136-140, Feb. 21, 1948.
- Discusses the importance of education in relation to expenditures therefor.
- Davenport, K. S., and Remmers, H. H. Educational achievement as compared with money spent on schools. *School and society*, 61: 333-335, May 19, 1945.
- Ferrall, D. T. Relation between current expenditures and certain measures of educational efficiency in Kentucky county and graded school systems. Nashville, Tenn., George Peabody college for teachers, 1936. 114 p. (Contributions to education, no. 216)
- Compares such factors as current expenditures, attendance, holding power, teacher qualification, class size, and length of term in the two types of schools in measuring the cost and efficiency of the schools of the two classes.
- Lunde, Laura H. The small schools of Illinois. Chicago, Ill., Illinois League of women voters, [1939]. 20 p.
- Compares school facilities and costs in districts and schools of various sizes. Reports that costs in numerous extremely small schools are excessive when compared to those in nearby larger schools.

### ECONOMIES AND GOOD MANAGEMENT

- Covert, Timon. Financial implications of the consolidation of schools and the transportation of pupils. Washington, D. C., U. S. Office of education, 1934. 14 p. (Circular no. 117)
- Summarizes a conference report on the subject held in Cleveland, Ohio, Feb. 27, 1934. Gives essentials of several discussions.
- Larger units for educational administration a potential economy. Washington, U. S. Government printing office, 1933. 43 p. (U. S. Office of education Pamphlet no. 45)
- Summarizes results of numerous investigations into the feasibility and advantages and disadvantages of the enlargement of school administrative units. Sets forth the functions of the State government, the county government, the township, and the local school district in school administration.



Haggerty, M. E. School finance problems. *Minnesota municipalities*, 19: 355-358, October 1934.

Discusses inefficiency in the machinery for administering the rural schools and shows that this results in higher costs than necessary.

Hibbert, R. W., and Others. Selection, purchase, storage, and distribution of supplies. National association of public school business officials. [Report] by the Committee on supply research. Trenton, N. J., The Association, 1932. 58 p. (Bulletin no. 1)

Contains 10 reports on the subject indicated by title and gives conclusions.

Klemmedson, G. S. Economies in the operation of public schools. Fort Collins, Colo., Colorado agricultural college, 1932. 56 p.

Discusses methods used by different school districts in effecting economies.

Merideth, G. H. A study of the relationship of school expenditures to educational services provided. Los Angeles, Calif., University of Southern California, 1938. (Doctor's dissertation)

Finds that expenditure affects the amount of services provided to a greater extent than it does the quality of education.

More effective expenditure of school funds; report of a general conference held during the session of the Harvard summer school, July 8-11, 1935. *Harvard teachers record*, 5: 183-201, October 1935.

Nimmons, C. R. A central office for small cities. *Municipal finance*, 8: 27-29, May 1936.

Powell, O. E. Educational returns at varying expenditure levels: a basis for relating expenditures to outcome in education. New York, N. Y., Teachers college, Columbia university, 1933. 54 p. (Contributions to education, no. 573)

Reports on costs at different levels for similar situations to discover differences in results.

Ridley, C. E., and Nolting, O. F. Economies in education. *Public management*, 15: 107-112, April 1933.

Explains particular need for economies during times of industrial depression and discusses how economies can be effected by larger units for school administration, larger number of pupils per teacher, better supervision, and improved business methods generally.

Wisconsin teachers association. Our small enrollment rural schools. Madison, Wis., Wisconsin teachers association, 1935. 48 p.

Presents facts to show feasibility of combining small rural schools. Uses cost data on operation of small schools in 15 counties and shows that the average cost of transporting pupils to another school would be economical.

### EMERGENCY FUNDS

Allotments for educational building construction. Authorized under the National Industrial Recovery Act of 1933; Emergency Appropriation Act, Fiscal year 1935; Emergency Relief Appropriation Act of 1935; First Deficiency Appropriation Act, Fiscal year 1936; Public Works Extension Act of 1937; and the Public Works Administration Appropriation Act of 1938. Washington, D. C., Federal works agency, Public works administration, Projects and statistics division, 1939. 461 p.

Alves, H. F. School facilities in defense areas. *School Life*, 27: 115-116, 120, January 1942.

Sets forth steps taken to obtain Federal Government funds for communities affected by the defense program to assist them in maintaining schools for children coming to such communities as a result of the activities of that program.

Chicago board of education. Our public schools must not close. Chicago, Ill., Board of education, [1934]. 15 p.

Describes the financial condition of the city school system in 1933 and defends the plan adopted by the board of education for improving the conditions.

Committee on school costs. Report submitted to the Washington convention of the Department of superintendence of the National education association. Washington, D. C., National education association, 1932. 85 p.

Compiles summaries of individual reports from each State showing the effects of the economic depression on the schools and steps being taken to meet conditions.

Covert, Timon. Financial situation of the public schools. *School life*, 21: 283-284, June 1933.

Reports results of a questionnaire study regarding the school situation in the several States.

Current situation in education. Prepared for the Citizens' conference on the crisis in education by the U. S. Office of education and the Research division, National education association. Washington, D. C., American council on education, [1933]. 28 p.

Shows increased demands for school services and decreased financial resources. Reports means of meeting situation.

Education in the recovery program. Washington, U. S. Government printing office, 1934. (Reprint no. 1, *School life*, Vol. 20, nos. 1, 2, 3, and 5, September-November 1933, and January 1934) 24 p.

Describes in brief the numerous acts of the seventy-third Congress, first session, setting up emergency agencies.

Federal emergency administration of public works. Public works administration, Aids to education. Washington, U. S. Government printing office, 1937. 43 p.

Reports the work of this agency for schools. States that 70 percent of school building construction during past 4 years received such assistance. Includes many data relevant to the projects receiving PWA assistance.

Federal emergency relief administration. The emergency education program and the college student aid program of the Federal emergency relief administration. Washington, D. C., Federal emergency relief administration, 1935. 27 p.

Describes the various activities authorized as work projects in education.

Herbert, H. T. The influence of the Public works administration on school building construction in New York State, 1933-1936. New York, N. Y., Teachers college, Columbia university, 1938. 107 p. (Contributions to education, no. 762)

Analyzes the effects of the PWA program in New York State with respect to construction, costs, building plans of the State, and social outcomes.

Holmstedt, R. W. Current trends in school finance in Indiana. Bloomington, Ind., Bureau of cooperative research, Indiana university, 1934. 16 p.

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Metsenbaum, James. The school crisis and what can be done about it. *Forum*, 89: 365-69, June 1933.

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National education association and Department of superintendence. Joint commission on the emergency in education. Evaluating the public schools: A manual for use by conference groups discussing problems of public education. Washington, D. C., The National education association, 1934. 48 p.

Analyses the school situation in the several States, with particular reference to the financial condition.

Reports of National conference on the financing of education. Washington, D. C., National education association, 1933. 78 p.

Includes a finance charter for the schools, recommendations for sound policies of State aid and equalization, discussion of ways and means of meeting the financial emergency, and other topics.

Final report. Washington, D. C., National education association, July 1935. 18 p.

Lists reasons for Federal Government assistance for the public schools and summarizes work of the Commission.

Schools and taxes. Washington, D. C., National education association, 1935. 16 p.

National youth administration. School aid 1937-1938. Washington, D. C., National youth administration, 1937. 9 p. (Bulletin no. 9)

Reports progress made during the year and explains rules under which aids were granted to students.

Student aid program 1935-1937. Washington, D. C., National youth administration, 1936. 15 p. (Bulletin no. 5)

Explains how students applied for aid, outlines rules under which work was conducted, and includes other relevant information regarding the program.

Public works administration allotments for non-Federal educational institutions. Washington, U. S. Office of education, 1935. 4 p. (U. S. Office of education. Circular no. 144, August 1935)

Shows purposes for which the grants were made up to that time.

Public education during the past year and prospects for the coming year. Washington, U. S. Office of education, 1933. 41 p. (Circular no. 119, September 1933)

Summarizes reports made in July 1933 by 36 States and the District of Columbia on the financial situation.

Stauffer, W. H. School finances in Virginia, Richmond, Va., Division of purchase and printing, 1934. 82 p. (Virginia Senate document no. 4)

Reports financial condition of the public schools, effects on the schools of a 30 percent reduction ordered in the State appropriation, teachers' salaries, ability of local districts to support school, indebtedness, and other relevant facts.

### EQUALIZATION OF COSTS

Althaus, C. B., and Twente, J. W. Plans for distributing State and county aid to the public schools of Kansas. Lawrence, Kana., University of Kansas, 1942. 19 p. (Kansas studies in education, vol. 2, no. 9)

Explains present provisions for public school support, includes facts regarding attendance and valuation of small school districts, and presents plans for determining amount of State funds needed to make various specified allotments to districts of the State, as determined by number of pupils and teachers.

Covert, Timon. State provisions for equalizing the cost of public education. Washington; U. S. Government printing office, 1936. 49 p. (U. S. Office of education bulletin, 1936 no. 4)

Reports legal provisions in the several states for raising and distributing school funds. Explains and discusses various means for assisting local districts with financing their schools.

- Finance in West Virginia. Report to the Joint Interim Committee of West Virginia, August 24, 1937. Charleston, W. Va., West Virginia State Department of public assistance, 1937. 86 p.
- Steps to remove inequalities. *Montana education*, 15: 94-105, September 1938. Reviews steps taken by the legislature to provide for equalizing school costs. Includes discussion of suggestions for additional revision of State plans for school finance.
- Equalization of cost and other school legislation. Boise, Idaho, State department of education, January 1939. 22 p.
- Devotes a part of the report to the operation of the State's plan for financing the schools. Includes relevant data and charts.
- Financing Mississippi's public schools. *School M/s*, 29: 14-16, May 1947. Describes in detail local, county, and State participation in school support. Includes receipts and expenditures for the year 1945-46.
- Financing the public schools of Kentucky. *School M/s*, 28: 28-31, June 1946. Describes in detail local, county, and State participation in school support. Includes receipts and expenditures for the year 1944-45.
- Grieder, Calvin. Equalization of educational opportunity—an illusion. *School and society*, 62: 203-204, September 1945. Points out obvious difficulties in the way of making education equal to all pupils: Teachers' natural, but unmeasurable, differences; variations in educational assets among communities, etc. Hence money alone cannot effect equalization.
- Iverson, P. J. Equalization of educational support in North Dakota. Cincinnati, Ohio, University of Cincinnati, 1934. (Doctor's dissertation)
- Rogers, C. M. Shall the State guarantee a minimum program of education? *Texas outlook*, 29: 39-40, May 1945.
- Tope, D. E. A proposed program for the equalization of educational opportunity in Iowa. Iowa City, Iowa, University of Iowa, 1934. Compares financial ability to support school of Iowa school districts and proposes a school program for State support.
- Williams, J. H. Equalization of school support in Texas. *Texas outlook*, 28: 13-14, October 1944.

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(See also Emergency Funds)

- Aids to education. Washington, U. S. Government printing office, 1937. 43 p. Federal Emergency Administration of public works. List various funds provided for FEA educational projects.
- Advisory committee on education. The Federal Government and education, A summary of findings and proposals of the Advisory committee on education. Washington, U. S. Government printing office, 1939. 31 p.
- Report of the committee. Washington, U. S. Government printing office, 1939. 243 p. Sets forth the work and outline of the entire study, the findings, and recommendations of the various committees including those pertaining to finance.
- Bitterman, H. J. State and Federal grants-in-aid. New York, N. Y., Mentser, Bush, and company, 1938. 550 p. (Doctor's dissertation, University of Chicago, 1932)



Blanch, L. E., and Iverson, W. L. Education of children on reservations. Washington, U. S. Government printing office, 1934. 14 p. (U. S. Advisory committee on education, Staff study no. 17)

Includes data on expense to parents of sending children to boarding schools and payments to the States from the Federal Government.

Carpenter, W. W., and Capps, A. G. It's up to you, States: evidences for the necessity of Federal aid. *School and community*, 26, January 1939.

Discusses the migration of people within States and from State to State and concludes that education is therefore of Nation-wide importance.

— What shall we do with Federal aid? *Educational law and administration*, 6: 51-54, January 1939.

Argues that aids for education received by the States from the Federal Government should be administered by the respective State boards of education, for equalizing educational opportunity and not be allotted for special education projects.

Chisholm, L. L. Federal relief and subsidies to States as indirect aid for education. *Journal of educational research*, 33: 594-600, April 1940.

Concludes that effect upon schools depends upon conditions or circumstances under which the Federal grants are made. Includes data on model tax plan to show financial ability of States.

Covert, Timon. Federal Government grants for education, 1933-34. Washington, U. S. Government printing office, 1935. 14 p. (U. S. Office of education Leaflet no. 45)

Shows amounts of funds authorized by the Congress for various education purposes and explains the authorizations. Reviews the history of such grants and includes brief list of references. (For similar reports for the year 1934-35, see Office of education Circular no. 162 and, for the years 1935-36 and 1936-37, see Leaflet no. 80)

— Federal Government funds for education, 1937-38. Washington, U. S. Government printing office, 1939. 27 p. (U. S. Office of education Leaflet no. 54)

Describes the specific purposes for which Federal Government funds are authorized by the Congress for education. Reports allotments by purpose to each State and Territory for the years indicated. (For similar reports for the years 1938-39 and 1939-40, see Office of education Leaflet no. 61; 1940-41 and 1941-42, Leaflet no. 70; 1942-43 and 1943-44, Leaflet no. 76; 1944-45 and 1945-46, Leaflet no. 77; 1946-47 and 1947-48, Leaflet no. 79)

Federal aid to education—past and present. *Journal of the National education association*, 23: 50, February 1934.

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- current conflicting views on Federal grants for elementary education. Chicago, Ill., National research bureau, 1934. 208 p. (National research bureau Publications, vol. 13, no. 1, September 1934)
- Sets forth the views of those who favor and of those who oppose Federal Government aid for education.
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- Discusses the reasons for asking the Federal Government to assist the States in financing education, shows the place of education among Government expenditure agencies, and suggests means for raising revenues.
- Harvey, Harry. Federal aid to schoolhouse planning. *American school board journal*, 116: 43-46, February 1948.
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- Compiles summaries of many papers and treatments of the subject. Useful as a source book for students and debaters.
- Mort, P. R. An objective basis for the distribution of Federal support to public education. *Teachers college record*, 36: 91-110, November 1934.
- Analyses the problem of grants by the Federal Government to the States for public education. Reviews work already done on measures of need, relative ability of the States to support school, and related factors in planning how the funds can be distributed in an equitable manner.
- Federal support for public education. A report of an investigation of educational need and relative ability of States to support education as they bear on Federal aid to education. New York, N. Y., Teachers college, Columbia university, 1936. 334 p.
- Discusses fundamental principles of public school support, need for financial assistance from the Federal Government by the States, ways of measuring such need, defensive or foundation education program, and how to achieve the support of that program.
- and Lawler, E. S. Principles and methods of distributing Federal aid for education. Washington, U. S. Government printing office, 1939. 99 p. [Advisory committee on education, Staff study no. 5]
- Explains how Federal Government grants may be distributed in an equitable manner using many relevant data to illustrate methods.
- Morphet, E. L. How we can avoid Federal control of education. *Journal of the National education association*, 32: 189-90, October 1943.
- Muller, H. M. Federal aid for the equalization of educational opportunity. New York, N. Y., The H. W. Wilson co., 1934. 121 p.
- Reviews the subject analytically. Includes the various steps toward aid and shows variation in need throughout the country.
- National education association. Proceedings, 1941: Washington, D. C., The National education association, 1941. p. 132-135, 143-144, 145-147, and 179-183.
- Includes discussion of responsibility of the Federal Government for education, inequalities in educational opportunities among States, and Federal Government aid and Negro youth.
- Educational policies commission. Federal activities in education. Washington, D. C., The Association, 1939. 151 p.
- Reviews the part the Federal Government has taken in education and discusses the additional steps considered necessary.



National education association. Research division. Federal

A review of pertinent facts. Washington, D. C., The  
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State financial ability.

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cago 37, Ill., Public administration service, 1948. 191 p.

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the conclusions of the National advisory committee, and other relevant events relating to  
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United States Senate. Committee on labor and public welfare. Federal aid  
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## FOREIGN

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ince. Includes many data and diagrams.

Haensel, Paul. Public finance in the Union of Soviet Socialist Republics. *Taxes*, 16: 517-520, 553-557, September 1938.

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Swift, F. H. European policies of national aid for education. Berkeley, Calif., University of California press, 1940. 18 p.

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— European policies of financing public educational institutions: France, Czechoslovakia, and Austria. Berkeley, Calif., University of California press, 1934. 343 p. (University publications in education, vol. 8, nos. 1, 2, and 3)

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Explains legal provisions for administering the revenues for and used by the schools of the world's largest city.

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Discusses results upon school finance of enlarging local school units and of planning for school finance.

Drake, L. B. Mandatory and optional expenditures for public services in Oklahoma. Norman, Okla., University of Oklahoma, 1933. 312 p. (Doctor's dissertation)

Analyses use of public funds in the State, showing percentages used for various purposes for the year 1935-36. Finds that more is spent for charities than for State schools of college grade and that 71.4 percent is mandatorily spent while only 28.6 percent is optionally spent.

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Analyses in detail funds provided for the school, and indebtedness; discusses need for equalizing school costs, and recommends a program for the schools' needs.

The Forty-eight State school systems. Chicago 37, Ill., Council of State governments, 1949.

Presents in detail facts on public school income and expenditure, with analysis.

Frederic, Katherine A. Taxes and tax trends. Washington, D. C., The National league of women voters, 1935. 128 p.

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Discusses the various bases upon which school districts may and may not be held liable in damage suits. Includes citations.

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Discusses all phases of the subject in an authoritative manner. Standard publication in this field.

Michigan's plan for financing public schools. *School life*, 30: 28-30, July 1948.

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Morphet, R. L. Evaluation of school finance programs. *Educational administration and supervision*, 28: 299-302, April 1942.

Mulford, H. B. Getting out of the red. A successful experiment in cooperation by local taxing bodies in New Trier Township. *Illinois municipal review*, 17: 17-21, 28, February 1938.

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New York Education research association.—The problem of school costs. A supplementary report. Albany, N. Y., Education research association of New York State, 1940. 12 p.

North Carolina. The financial program for public education. In *Education in North Carolina today and tomorrow*, The report of the State education commission. Raleigh, N. C., published by the united forces for education [in North Carolina], 1948. p. 402-448.

Reviews development of present plan for financing the public schools of the State, explains provisions and operation of the plan, analyzes expenditures, and makes extensive recommendations.

Nuttall, D. B. Utah revamps its school financing. *Nation's schools*, 40: 31-32, September 1947.

Nuttall, L. J., Jr. Public education. How much should we have in the present social and economic condition? *The Utah educational review*, 27: 197-199, 236, March 1934.

Discusses the philosophy of the problem under four questions: To what extent do present social conditions demand public education? In what part of the population should public education be provided? How long shall this program of education be? What type of education should be included?

Pennsylvania's plan for financing the public schools. *School life*, 29: 12-15, July 1947.

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Some aspects of school administration in Illinois. [Springfield, Ill.] Research department, Illinois legislative council, 1938. 90 p. (Research report no. 4)

South Carolina. Financing the public schools. In *Public schools of South Carolina*, A report of the South Carolina education survey committee. Nashville, Tenn., Division of surveys and field services, George Peabody college for teachers, 1948. p. 296-328.

Analyzes in detail provisions for public school finance, shows sources of revenue for the schools and how the funds are spent, gives facts on teachers' salaries, expenditure for pupil transportation, and includes a recommended plan for school finance.

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- Hollis, E. V.** Philanthropic foundations and higher education. New York, N. Y., Teachers college, Columbia university, 1938. 365 p. (Doctor's dissertation).
- Hopkins, W. C.** Significant costs to the Commonwealth of Pennsylvania involved in the preparation of teachers in State teachers colleges. Philadelphia, Pa., University of Pennsylvania, 1938. (Doctor's dissertation)
- John Price Jones corporation.** Tuition fees and college financing. New York, N. Y. The Corporation, 1937. 20 p.
- Kelly, F. J., and Batchliffe, Ella B.** Financial aids for college students. Washington, U. S. Government printing office, 1940. 35 p. (U. S. Office of education, Bulletin 1940, no. 11)
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- Loop, O. L.** Financing teacher education in Wisconsin. Madison, Wis., University of Wisconsin, 1936. (Doctor's dissertation)
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- Sowers, Don. C., and Slaton, W. H.** A study of comparative costs at the University of Colorado and twenty-two other State universities. Boulder, Colo., University of Colorado, 1938. 22 p. (Bulletin, General series, no. 416)
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- Support of public higher education in Washington. In *Public education in Washington*, A report of a survey of public education in the State of Washington. Olympia, Wash., 1946. p. 650-664.
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Kelder, J. W. An analysis of debt in the school districts of Michigan. Ann Arbor, Mich., University of Michigan, 1937. (Doctor's dissertation)

Lucky, L. B. The relations of school bonded indebtedness to the county unit system of schools. Norman, Okla., University of Oklahoma, 1936. (Doctor's dissertation)

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McClurkin, W. D. Refunding Arkansas school bonds. Nashville, Tenn., George Peabody college for teachers, 1940. (Doctor's dissertation)

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- Mather, I. A. The effects of economic conditions on public school taxation in California with references in certain other States. Eugene, Oreg., University of Oregon, 1933. 424 p. (Doctor's dissertation)
- New York State teachers association. Depression trends affecting public school teaching positions and class size in New York State. Albany, N. Y., New York State teachers association, 1937. 7 p. (Circular no. 20, June 1937)  
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- Palmer, P. A. The development of State support of public education in West Virginia. Pittsburgh, Pa., University of Pittsburgh, 1938. (Doctor's dissertation)  
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- Pitkin, R. S. Public school support in the United States during periods of economic depression. Brattleboro, Vt., Stephen Daye press, 1933. 143 p. (Doctor's dissertation, Teachers college, Columbia University, 1932)  
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- Georgia. Laws, statutes, etc. Insurance laws of the State of Georgia. Atlanta, Ga., Insurance commissioner, 1936. 132 p.
- Grimm, S. B. Schoolhouse fire insurance practices and procedures in Cambria county, Pennsylvania, with a preferred plan. Pittsburgh, Pa., University of Pittsburgh, 1939. (Doctor's dissertation)  
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- Gruelle, O. P. State insurance of public-school property in Kentucky. Lexington, Ky., University of Kentucky, 1939. 136 p. (Bulletin vol. 11, no. 3)  
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- Holy, T. C. Information on school plant insurance premiums and school property losses in Ohio for 1932, 1933, and 1934. [Columbus, Ohio], Bureau of educational research, Ohio State university, 1935. 9 p.
- Roberts, H. C., chairman, and Others. Insurance practices and experience of city school districts of the United States and Canada together with analysis and findings by the Committee on insurance research. National association of public school business officials, 1932. 230 p. (Bulletin no. 2)



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School transportation insurance. Washington, U. S. Government printing office, 1948. 34 p. (U. S. Office of education, Pamphlet no. 101)

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Viles, N. E. School plant insurance. Nashville, Tenn., Interstate school building service, George Peabody college for teachers, 1941. 15 p.

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Keesecker, W. W. Educational legislation, 1939 and 1940. Washington, Government printing office, 1942. 53 p. (U. S. Office of Education, Biennial survey of education in the United States: 1938-1940, vol. I, chap. IV)

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- Crookston, Mary E. Unit costs in a selected group of high-school libraries. Washington, U. S. Government printing office, 1941. 86 p. (U. S. Office of education, Bulletin 1941, no. 11)  
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- Fargo, Lucile F. Financial support and administrative control. *In* The library in the school. Chicago, Ill., The American library association, 1947. p. 364-386.  
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- Income for school libraries. *In* Statistics of public school libraries, 1941-42. Washington, U. S. Government printing office, 1945. p. 26-30. (U. S. Office of education, Biennial survey of education in the United States 1938-40 and 1940-42, vol. II, chap. VIII)
- Lathrop, E. A., and Keesecker, W. W. Financial support [of libraries]. *In* Laws affecting school libraries. Washington, U. S. Government printing office, 1941. p. 10-21. (U. S. Office of education, Bulletin 1940, no. 7)  
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- Lyle, G. E., and Others.—Finances. *In* The Administration of the college library. New York, N. Y., The H. W. Wilson co., 1945. p. 432-481.  
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- National education association. Department of rural education. Rural school libraries. Washington, D. C., National education association, 1936. 116 p.  
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- Potterf, R. M. Library board's Achilles heel: limited taxation. *Library journal*, 71: 1163-1167, September 1946.
- Stone, H. A. Reducing governmental costs: Education. *The tax digest*, 10: 174, May 1932.  
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- Wilson, L. E., and Tauber, M. F. Financial administration. *In* The University library. Chicago, Ill., The University of Chicago press, 1945. p. 56-94.  
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- Cheney, G. W. Complicated constitutional tax limitation proposal. Mount Vernon, N. Y., New York State school boards association, 1936. p. 2-5. (Bulletin of the New York State school boards association)  
Presents argument against limiting general property tax rate. Includes many statistics in support of argument.



Ecker, R. L. L., and Blough, J. R. Tabular digest of constitutional restrictions on State indebtedness, methods of amending constitutions, and debt statistics for the various States. *Bulletin of the National tax association*, 19: 171-173, March 1934.

Knott, W. D. The influence of tax-leeway on educational adaptability: A study of the relationship of residual or potential economic ability, expressed as tax-leeway to educational adaptations in the State of New York. New York, N. Y., Teachers college, Columbia university, 1939. 84 p. (Doctor's dissertation)

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New York State teachers associations. Over-all tax limits and schools. Albany, N. Y., New York State teachers association, 1937. 8 p. (Circular no. 9)

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State aid versus tax limitation. Albany, N. Y., State teachers association, 1937. 6 p. (Circular no. 8)

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Tax reduction versus tax limitation. Albany, N. Y., State teachers association, 1937. 5 p. (Circular no. 13)

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Pillsbury, W. H. Disastrous constitutional tax limitation. Mount Vernon, N. Y., State school boards association, 1936. p. 6-10. (Bulletin of the New York State school boards association)

Powder, W. R. Property tax. The chief revenue dependence of the public schools of America. Nashville, Tenn., Tennessee taxpayers association, 1939. 17 p.

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Sly, J. F., and Shipman, G. A. Tax limitations in West Virginia. Morgantown, W. Va., Bureau of government research, University of West Virginia, 1934. 42 p.

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Tax limitations on local school expenditures in the various States, 1932. In State support for public education. Washington, D. C., American Council on education, 1933. p. 160-184. (A report of the National survey of school finance)

Todd, E. S. An ideal tax system. *Taxes*, 14: 334-340, 384, June 1936.

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### NEGRO SCHOOL COSTS

Atwood, R. B. Financing schools for Negro children from State school funds in Kentucky. *Journal of Negro education*, 8: 659, October 1939.

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Caliver, Ambrose. Financing rural Negro schools. In *Adjustments in rural education*, Washington, D. C., National education association, Department of rural education, 1937. p. 114-119. (Bulletin, February 1937)

Harris, N. H. Cost of instruction for Negroes in the public schools of North Carolina. *Journal of Negro education*, 7: 514-20, October 1938.

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Meece, L. E. Salaries paid for instructional services in the Negro schools and in the white schools. In *Negro education in Kentucky: A comparative study of white and Negro education on the elementary and secondary levels*. Lexington, Ky., University of Kentucky, 1938. (Doctor's dissertation. Bulletin of the Bureau of school service, vol. 10, no. 8)

Negro education. Current expenditures. In *Negro education*, Tallahassee, Fla., Southern States work-conference on school administrative problems, 1941. p. 28. (Improving education in the Southern States. Bulletin no. 6, 1941)

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Negro education. Progress made in certain administrative matters. In *Supervision of the education of Negroes as a function of State departments of education*. Washington, U. S. Government printing office, 1941. p. 20-21. (U. S. Office of education, Bulletin 1940, no. 6, Monograph no. 11)

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Norton, J. K., and Lawler, E. S. An inventory of public school expenditures in the United States. Washington, D. C., American council on education, 1944. 400 p. (In 2 volumes)

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Connecticut. Commission appointed to study pension systems in the State of Connecticut. Report of 1936-37. Hartford, Conn., State of Connecticut, 1937. 36 p. (Public document no. 88)

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Cooke, D. H. Pensions and retirement pay. *Review of educational research*, 7: 296-304, 346-348, June 1937.

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Crawford, W. C. Security for all employees of the San Diego city schools. *American school board journal*, 108: 25-27, April, 1944.

Explains that after 1 year of service, an employee of the school system earns 5 days of sick leave during the next 5 months of service and 1 additional day for each additional month of service during the fiscal year. And that an employee under a teaching contract is entitled to pay for sick leave equal to 10 days for 10 months, 11 days for 11 months, 12 days for 12 months, and 12 days for the next year, accumulative up to 30 days.

Financing State and city pensions. Washington, U. S. Department of commerce, Bureau of the census, 1941. 82 p. (State and local government, Special study no. 15, October 1941)

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Flanagan, S. E. Insurance and annuity plans for college staffs. Washington, U. S. Government printing office, 1937. 83 p. (U. S. Office of education, Bulletin 1937, no. 5)

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Illinois. Board of trustees of the teachers' pension and retirement fund. Teachers' retirement system of the State of Illinois; handbook of information, effective January 1, 1946. Springfield, Ill., The board, 1945.

Kansas State school retirement board. Seventh annual report. By M. M. Rose, secretary. *Kansas teacher*, 57: 14-15, November 1943.

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Maryland eleventh annual report of the board of trustees of the teachers' retirement system. Baltimore, Md., Board of trustees. Teachers' retirement system of the State of Maryland, 1933. 38 p.

Includes legal provisions, rules and regulations, statistical data for report, and valuation report on liabilities and assets of the system.

National education association. Statistics of State and local teacher retirement systems, 1943-44. Washington, D. C., The Association, 1945. 28 p.

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National education association. National council on teacher retirement. How to establish a sound teachers' retirement system. Washington, D. C., The Association, 1938. 19 p. (Report of Publications committee)

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——— Research division. Status of teacher retirement. Washington, D. C., The Association, 1941. 62 p. (Research bulletin, vol. 19, no. 1)

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——— Teacher retirement systems and social security. Washington, D. C., The Association, 1937. 64 p. (Research bulletin, vol. 15, no. 3)

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——— and National council on teacher retirement. A decade of court decisions and teacher retirement, 1930-39 inclusive. Washington, D. C., The Association, 1941. 33 p.

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New York teachers association. Credits for school teachers. Albany, N. Y., The Association, 1937. 6 p. (Circular no. 7, January 1937)

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——— Insurance for school teachers in New York State. Albany, N. Y., The Association, 1937. 7 p. (Circular no. 2, March 1937)

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Pennsylvania. Twenty-fourth annual report of the Pennsylvania public school employees' retirement board. Harrisburg, Pa., Department of public instruction, 1943.

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Social security board. What is social security—a brief explanation of the social security act. Washington, D. C., Social security board, 1940. 24 p. (Informational service Circular no. 1)

Explains how the social security act operates and indicates classes of employees included.

### PERMANENT FUNDS

Dienst, C. F. Improvement in the administration of the public school and institutional trusts of Nebraska. (Lincoln, Nebr., State department of education), 1937. 9 p.

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Dixon, H. A. The administration of State permanent school funds as illustrated by a study of the management of the Utah endowment. Los Angeles, Calif., University of Southern California, 1936. 145 p. (The university, Education monograph no. 9—Doctor's dissertation)

Hodge, Oliver. The administration and development of the Oklahoma school land department. Norman, Okla., University of Oklahoma, 1937. 97 p.

Discusses Federal Government endowments for education in Oklahoma, the funds resulting therefrom for public schools, and explains provisions for their administration.



Missouri. State department of education. Permanent county school funds in Missouri. Jefferson City, Mo., The Department, 1942. 15 p.

Roach, W. L. The Federal endowment of education for Oklahoma. Stanford University, Calif., Stanford University, 1937. (Doctor's dissertation)

Reviews the history of the State's permanent school fund and lands, analyses their administration, and points out how improvement in the administration could be effected.

### PRIVATE SCHOOL COSTS

Brouillette, J. W. The third phase of the Peabody education fund. Nashville, Tenn., George Peabody college for teachers, 1940. (Doctor's dissertation)

Explains provisions for administering the college fund as per resolution of Jan. 24, 1905, endowing the college with \$1,000,000 through the year 1914.

Cronin, J. T. State support and state of private elementary and secondary schools. A statistical summary. New York, N. Y. (Fordham University) Institute of Catholic education research, 1936. (Bulletin 1936, no. 1)

Gabel, R. J. Public funds for church and private schools. Washington, D. C., Catholic university of America, 1937. 858 p. (Doctor's dissertation)

Analyses expenditures for public and private schools, explains value of private schools, and discusses history of private schools in different sections of the country.

Kindred, L. W., Jr. Public funds for private and parochial schools: a legal study. Ann Arbor, Mich., University of Michigan, 1938. 297 p. (Doctor's dissertation)

National education association. State aid to private and sectarian schools. Washington, D. C., The Association, March 1937. 36 p.

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Prizor, Raymond. The use of public-school funds for other than public-school purposes. Philadelphia, Pa., Temple university, 1938. (Doctor's dissertation)

Scanlan, J. W. The State and the non-State school including a consideration of the support of the non-State school. Evanston, Ill., Northwestern university, 1940. (Doctor's dissertation)

### SAFEGUARDING SCHOOL FUNDS

(See also PERMANENT FUNDS)

Seach, F. F. The custody of school funds; an appraisal of systems of school fund custody with particular reference to New York State. New York, N. Y., Teachers college, Columbia university, 1933. 159 p. (Contributions to education, no. 577)

Cammack, J. W., Jr. Protecting public-school funds in Kentucky. Lexington, Ky., University of Kentucky, 1935. 216 p. (Bulletin of the Bureau of school service, vol. 7, no. 4)

Reviews the history of handling bonds in Kentucky, discusses legal requirements regarding bond issues, and sets forth the financial accounting requirements for school districts, and bonding requirements for State college officials.

Elkema, H. H. A case study of superior programs of local public-school finance management. Iowa City, Iowa, University of Iowa, 1933. (Doctor's dissertation)

Studies practices and procedures in public school budgeting, and financial accounting in 9 cities in 3 different States.

Reeder, W. G. Management of school income. In Research problems in school finance. Washington, D. C., American council on education, 1933. p. 54-66. (Report of National survey of school finance)

Discusses the importance of careful management of public school funds, elimination of waste, and numerous other factors relating to the wise management of school moneys.

Safeguarding school funds. In Report of the Florida school code committee. Tallahassee, Fla., Florida school code committee, 1937. p. 142-145.

Points out need for additional legal safeguards for school funds.

### SALARIES

Burke, A. J. New State minimum salary schedules and their financing. *American school board journal*, 116: 29-30, February 1948.

Discusses recently effected schedules in relation to the work of the schools.

Burke, Mary A. Public school teachers' salaries in New York State. *New York State education*, 33: 48-50, October 1945.

Shows salaries for several different years by size of school and by size of city and number of teachers receiving salaries of different amounts.

Carpenter, W. W., and Capps, A. G. Unfair to whom? *Nation's schools*, 15: 33-34, April 1935.

Discusses merits of the single-salary schedule idea.

Coleman, C. T. Principles for building a teachers' salary schedule. *American school board journal*, 93: 27-28, October 1936.

Explains why certain facts should be observed in formulating a schedule for teachers' salaries.

Davis, Hazel. State laws on teachers' salaries in 1943. *National education association journal*, 32: 51, February 1943.

Elsbree, W. S. Teachers' salaries. In *The American teacher*. New York, N. Y., American book co., 1939. p. 438-456.

Discusses various phases of the question including schedules.

— Teachers' salaries in colonial days. In *The American teacher*. New York, N. Y., American book co., 1939. p. 84-108.

Discusses the early pay of teachers as revealed by historical documents.

Facts about public school teachers' salaries in New York State, 1930-1936. Albany, N. Y., New York State teachers' association, 1937. 6 p.

Analyses salaries paid teachers in the State by statistical treatment for various sections and for urban and other types of districts.

Greenleaf, W. J. College salaries. Washington, U. S. Government printing office, 1937. 83 p. (U. S. Office of education, Bulletin 1937, no. 9)

Reports college salaries in \$250 steps within salary ranges from \$1,000 to \$10,000 for 1935-36. Also shows salary ranges for deans, professors, associate professors, assistant professors, and instructors employed for 9 months per year and for those employed 11 or 12 months in private and public schools.

Grover, E. C. Brief resume of studies on the single-salary schedule. *American school board journal*, 91: 26, 75, July 1935.

Lists and discusses a number of articles dealing with the single-salary schedule idea.

Holy, T. C. Distribution of the salaries of Ohio county superintendents and city and exempted village superintendents and high-school principals. [Columbus, Ohio], Bureau of educational research, Ohio State university, 1940. 9 p. (Similar reports issued in 1938 and 1939)

Reports number of superintendents and principals receiving salaries within certain interval groupings for the year 1939-40.



Maryland. Teachers' salaries. In The public school laws of Maryland. Baltimore, Md., State department of education, 1944. p. 71-73. (Maryland school bulletin, vol. XXV, no. 2)

Shows minimum salaries which may be paid for teachers having different qualification.

— A discussion of principles underlying teachers' salary schedules with recommendations for Maryland. Submitted by county superintendents' committee on teachers' salaries, November 1938. [Baltimore, Md.] The Committee, 1938. 31 p.

Discusses need for salary schedule, Maryland salary law, and minimum and maximum salaries.

National education association. NEA handbook and manual for local, State, and national associations. Washington, D. C., The Association, 1948. 448 p. Contains facts on teachers' salaries by State under appropriate headings.

— Department of superintendence and Research division. Organization and content, teachers' salary schedules. Washington, D. C., The Association, 1935. 56 p. (Educational research service Circular no. 6, 1935)

Points out essentials involved in establishing teachers' salary schedules.

— Analysis of single salary schedules. Washington, D. C., The Association, 1947. (Research bulletin, vol. 25, no. 3)

— City teachers. Their preparation, salaries, and experiences. Washington, D. C., The Association, 1940. 47 p. (Research bulletin, vol. 18, no. 1)

New York. Teachers' salary schedules, in cities and in villages. Albany, N. Y., New York State teachers association, 1948. (Vol. X, nos. 2 and 3, respectively) Shows salary schedule range according to training and increments in various named cities of the State for the year 1948-49.

North Carolina has doubled teachers' salaries in ten years. *School and society*, 60: 213, Sept. 30, 1944.

Ohio Chamber of commerce.—Ohio guarantees salary increases for school teachers. Tabulation of new State aid to schools showing amounts authorized for teachers' salary increases. Columbus, Ohio, Ohio Chamber of commerce, [1947], 36 p.

Oklahoma. Minimum salary schedule. In The School finance law, 1939-41. Oklahoma City, Okla., State board of education, 1939. p. 34-35. (Bulletin no. 145-A)

Pennsylvania. New salary schedule. Harrisburg, Pa., Commonwealth of Pennsylvania, Department of public instruction, May 29, 1945. 3 p. Shows minimum and maximum salaries with increments provided by the 1945 law.

Pennsylvania. Salaries of teachers, supervisors, and principals in school districts of the [Pennsylvania] commonwealth. Harrisburg, Pa., State department of public instruction, 1937. 11 p. (Circular no. 2, 1937)

Salaries of beginning teachers for 1944-45. *Education for Victory*, 3: 12, March 3, 1945.

Salaries of public school teachers in New York State. Albany, N. Y., New York State teachers association, 1939. 8 p. (vol. 3, no. 8)

Shows number of teachers receiving salaries by interval groupings in various sizes of districts, discusses salaries in relation to living costs, and shows trends between 1932 and 1938.

Salaries of teachers, length of term, and financial condition of Nebraska rural schools, 1935-36 and 1936-37. [Lincoln, Nebr.] Nebraska State teachers association, 1936. 13 p. (Educational bulletin, series 1, no. 4)

Presents data regarding 4,800 rural school districts. Shows median salary in 1935-36 was \$471.04 and in 1936-37 it was \$479.78.

Salary schedules in the cities and villages under superintendents in New York State. Albany, N. Y., New York State teachers association, 1937. 9 p. (Circular no. 17, 1937)

Shows by district salary schedules in 47 New York metropolitan area, in 37 cities and villages of up-state metropolitan areas, and in 71 other cities and villages of the State.

Simpson, A. D., and McLeary, R. D. The professional improvement salary schedule. *American school board journal*, 116: 27-29, February 1948.

Explains different ways of fixing teachers' salary schedules, the specific purposes of each, and the results which may be expected. Lists eight basic requirements and important elements of a desirable formula.

Sutton, D. H. Relative amounts paid for like training and experience in the various States. In *State support for public education*. Washington, D. C., American council on education, 1932. p. 450-461. (Report of the National survey of school finance)

### SECONDARY SCHOOL COSTS

Covert, Timon. State aid for secondary education. Washington, U. S. Office of education, 1943. 7 p. (Circular no. 226)

Reports legal provisions by State under the topics State aid for elementary and secondary education and State aid specifically for high schools.

Dallard, B. C. An estimate of the cost of making grades 9 through 12 of the American common school effectively free. Birmingham, Ala., Birmingham printing co., 1939. 100 p. (Doctor's dissertation, Teachers college, Columbia university)

Gooch, W. I. Junior high-school costs. New York, N. Y., Teachers college, Columbia university, 1933. 100 p. (Contributions to education, no. 604)

Compares current per pupil costs in junior high schools organized on the 6-3-3 plan with like costs in those organized on the 8-4 plan in large cities of 6 eastern States. Reports little difference.

Hull, J. D. Factors determining the per pupil cost of instruction in high schools. New Haven, Conn., Yale university, 1933. (Doctor's dissertation)

✓ Hutchins, H. C. A plan for equalizing the financial burdens of high schools in Wisconsin. Madison, Wis., University of Wisconsin, 1934. (Doctor's dissertation)

Nebraska State teachers association. Trends in salaries, personnel, and programs of Nebraska [secondary] schools, 1935-36 and 1936-37. [Lincoln, Nebr.], The Association, 1936. 19 p.

Richnecker, G. W. High-school subject costs in Ohio, 1932-33. Pittsburgh, Pa., University of Pittsburgh, 1934. (Doctor's dissertation)

Compares unit costs in a large number of small high schools with those in large high schools. Concludes that costs are higher in small schools largely because of small class size.



## SOURCES OF SCHOOL REVENUES

**Blose, D. T.** Public school revenue receipts by sources, 1933-34 and 1943-44. Washington, U. S. Office of education, 1947. 2 p. (U. S. Office of education, Circular no. 237)

Presents a compact analysis of the sources of revenues used by the schools, showing amount and percent from each government source.

**Brabson, G. D.** New sources of income for municipalities. Taxes, 25: 490-506, June 1947.

Discusses need of municipalities for additional revenue, if they are to continue to provide services now attempted. Considers that admission and license fees rightly belong to localities for their public service expense and therefore the Federal and State governments should relinquish these sources of revenue to localities.

**National education association.** Research Division. Sources of State school revenues in specified years. In *Financing public education*. Washington, D. C., The Association. p. 26-29. (Research bulletin vol. 15, no. 1, 1937)

Shows amount by State, obtained for the public school from various State revenues. Discusses the importance of each source.

**Pearman, W. I.** Support of State educational programs by dedication of specific revenues and by general revenue appropriations. New York, N. Y., Teachers college, Columbia university, 1933. 141 p. (Contributions to education no. 591.)

**Sutton, D. H.** Source and administration of State school revenues in Ohio. Columbus, Ohio, State of Ohio, Department of education, 1934. 35 p.

Explains the various sources of the State school revenues and describes the provisions for administering the various State funds.

**Tennessee.** A study of possible sources of increased general fund revenue for the State of Tennessee. Conducted by the Source of revenue committee of the Tennessee education association. [Nashville, Tenn.], The Committee, 1946.

Suggests a number of potential sources and estimates revenues from each source. These include a larger amount from Corporation excise tax, property taxed at its true value, higher rate on alcoholic beverages and tobacco, etc.

## SPECIAL SCHOOL COSTS

**Behmer, J. H.** A history and comparison of costs of medical services in New Jersey schools. New Brunswick, N. J., Rutgers university, 1938. (Doctor's dissertation)

**Forkner, H. L.** Equalization of Federal aid for vocational education. Berkeley, Calif., University of California, 1940. (Doctor's dissertation)

Concludes that the method of distribution according to population is not as desirable as one based on the financial ability of the respective States. Concludes that the elimination of aid from wealthy States would meet with organized resistance.

**McPherson, H. M.** The cost of visual services now provided by districts and procedures by which visual service programs might be financed. In *The organization, administration, and support of visual instruction in California*. Berkeley, Calif., University of California, 1940. (Doctor's dissertation)

**Morgan, W. E.** State apportionments for the education of physically handicapped children of California. Revised. Sacramento, Calif., State department of education, 1939. 36 p. (Bulletin no. 9, October 1939)

Explains legal provisions for State aid for education of physically handicapped and procedures for districts to follow in applying for such aid. Gives example of computation procedure.

**Parker, G. H.** The comparative cost of vocational industrial education in certain second-class school districts in Pennsylvania. State College, Pa., Pennsylvania State college, 1939. 113 p. (Doctor's dissertation)

Analyses costs of vocational education, nonvocational education of secondary school level, and elementary education. Finds that vocational education costs more per pupil and receives a greater proportion of State support and that more per pupil is spent locally on nonvocational education. Recommends greater State participation in the cost of general education.

### STATE SUPPORT

**Allen, J. E.** State school fiscal policy in New Jersey. Cambridge, Mass., Harvard university, 1945. 214 p. (Doctor's dissertation)

**Anderson, Eva G.** Financial support for Washington's public schools. Seattle, Wash., University of Washington, 1937. 212 p. (Doctor's dissertation)

Analyses critically the provisions for school finance including State aid in the State and points out the inequalities existing among the 39 counties and the 1,661 local school districts.

**Caldwell, A. B. and Burke, A. J.** A study of financial support and educational opportunity in the one-teacher school districts of New York State, 1928-29 to 1934-35. Albany, N. Y., New York State teachers association, 1936. 118 p. (Education monograph no. 5)

Describes the plan of financing the one-teacher public schools in the State, explaining method of apportioning State aid.

**Colton, H. J.** Important factors related to financial distress of school districts. Pittsburgh, Pa., University of Pittsburgh, 1939. (Doctor's dissertation)

Analyses the factors contributing to the financial distress of school districts in Pennsylvania during the period 1928-1937. Concludes that plans in the State for financing the schools should be revised so as to effect equalization.

**Covert, Timon.** Financing of schools as a function of State departments of education. Washington, U. S. Government printing office, 1941. 34 p. (U. S. Office of education, Bulletin 1940, no. 6, Monograph no. 3)

Explains the various ways in which the respective State departments of education function in administering the school finance programs.

— **Know your school.** Know how your schools are financed. Washington, U. S. Government printing office, 1940. 17 p. (U. S. Office of education, Leaflet no. 53)

Describes how the public schools are financed. Includes many pertinent questions for discussion.

— **State provisions for equalizing the costs of public education.** Washington, U. S. Government printing office, 1936. 49 p. (U. S. Office of education, Bulletin 1936, no. 4)

Shows sources of public school revenues by States, points out fundamental problems in the establishment of a State program of school finance, and illustrates the ways in which public schools are supported by detailed descriptions of a half dozen plans.

**Fulmer, H. L.** Educational facilities and problems. In A rural school area in South Carolina. Clemson, S. C., South Carolina agricultural experiment station of Clemson agricultural college, 1940. p. 33-39. (Bulletin 325, March 1940)

Reports on economic and current financial conditions of 15 school districts. Concludes that method of apportionment of State aid does not encourage establishment of better and more economical schools.



Georgia. School finance in Georgia. In A survey of public education of less than college grade in Georgia, a report to the general assembly of Georgia by its Special committee on education. Atlanta, Ga., The committee, January 1, 1947, p. 261-396.

Analyses in detail the State's plan for supporting the public schools and recommends a foundation program.

Hansen, A. L. The relation between school population and ability to support public education. Madison, Wis., University of Wisconsin, 1939. (Doctor's dissertation)

Compares the ability to support school with the school load of districts. Finds that poor districts even with great effort cannot provide facilities equal to wealthy districts irrespective of school population. Recommends an effective State plan of equalization rather than the county unit for administration.

Henslik, E. E., and Chisholm, L. L. Major educational problems in Nebraska: School finance. *Nebraska education journal*, 28: 7, January 1949.

Presents the present needs and recommends steps to meet such needs.

Hoffman, G. P. The effect of State aid in Florida upon local effort in supporting public schools. New York, N. Y., New York university, 1939. 113 p. (Doctor's dissertation)

Shows that local effort decreased in amount about equal to increase in State aid between 1935 and 1939; that increased State aid stabilized school support; and that the State's plan for financing the school is improving.

Holbrook, C. R. A history of the development of the system of school finance in California with an analysis of the implications for equalization and a proposed remedial equalization program. Stanford university, Calif., Stanford university, 1939. (Doctor's dissertation)

Reviews the development of the theory of State government responsibility for education. Points out the implications of that theory for equalizing school costs throughout the State. Traces the development of State aid for public schools in California and presents a program to promote further progress toward equalization.

Maine. Summaries of findings and recommendations from the report of the Maine Public school finance commission. [Augusta, Me.], Maine Public school finance commission, 1934. 95 p.

Presents facts on school costs, points out certain conditions in need of correction, and makes recommendations for immediate and ultimate goals.

Maryland. School finance. In The 1941 survey of the Maryland public schools and teachers colleges. Baltimore, Md., Maryland State school survey commission, 1941. p. 234-349.

Analyses the State's provisions for financing the schools. Uses results to show conditions and needs.

Meece, L. E., and Seay, M. F. Financing public elementary and secondary education in Kentucky. Lexington, Ky., University of Kentucky. 1939. 182 p. (Bureau of school service, College of education, Bulletin, vol. XII, no. 1)

Minnesota. The revised act relating to State support of public education, Law 1947, Chapter 633. St. Paul, Minn., State department of education, 1947. 14 p. Quotes sections of the law which are pertinent to the new plan for financing the public schools.

Morgan, W. E. Financing public education in California. *California schools*, 7: 339-351, November 1936. (California State department of education, Sacramento, Calif.)

Explains in considerable detail how the State's plan of supporting schools operates. Includes data for the school year 1936-37.

- Morphet, R. L., and Johns, R. L. Providing for kindergartens and junior colleges in the State [Florida] minimum foundation program. *Educational administration and supervision*, 33: 486-490, December 1947.  
Summarizes the recently enacted legal provisions in Florida for financing education from kindergartens through junior colleges.
- Mort, F. R., and Reusser, W. C. Trends and needs in State and Federal participation in school support. In *their* Public school finance, its background, structure, and operation, p. 375-552. New York, N. Y., McGraw-Hill book co., 1941.
- Mort, F. R., and Schmidt, A. W. Technical aspects of State aid. New York, N. Y., New York State educational conference board and public education association of New York City (Paul R. Mort, director), [1948] 46 p.  
Discusses achievement of justice, flexibility, stability, and prudence in State-local fiscal relationships.
- National education association. Department of rural education. Your school district. By H. A. Dawson, F. W. Reeves, and Others. Washington, D. C., The Association, 1948. 286 p.  
Contains historical description of each State's plan for school support. Points to needed changes.
- National education association. Research division. Statutory bases of State foundation programs for schools. Washington, D. C., The Association, 1948. (Research bulletin, vol. 26, no. 2, 1948)
- New Hampshire. Local and State financing of education 1946-47 and 1947-48. Concord, N. H., New Hampshire State board of education, 1948. 8 p. (Institute Circular, Series 1947-48, no. 176, April 30, 1948)  
Explains in considerable detail recently enacted legal provisions for school finance. Shows amounts derived from the State and also from local school districts.
- New York. Governor's committee on the costs of public education. Report. Albany, N. Y., The Committee, 1933. 101 p.  
Analyzes the expenditures for the public schools in the State. Recommends a number of economies to be effected locally and others to be effected by legislation.
- New York State teachers association. Committee on State aid. The educational conference board. Support of a system of free common schools. Albany, N. Y., New York State teachers association, 1941. 29 p.  
Explains purposes of State aid under the three headings, equalization, relief for general property taxpayers, and control of education.
- Nuttall, D. B. Utah revamps its school financing. *Nation's schools*, 40: 31-32, September 1948.  
Explains how the changes made in the State's laws will affect the support of schools in the State.
- Ohio. The Ohio law for State support of public schools. By Robert L. Rohe. Columbus, Ohio, State department of education, 1948. 85 p.  
Explains in detail the operation of the State's present plan for financing the public schools.
- Oregon. Report of the educational commission. [Salem, Oreg.], The commission, 1935. 48 p.  
Reports findings of a study of the financial needs of the schools, analyzes present State support, discusses proposed remedies for present difficulties, and recommends larger State aid and adoption of county unit plan for school administration.



**Pennsylvania.** Major issues in financing education in Pennsylvania. Harrisburg, Pa., Commonwealth of Pennsylvania, Department of public instruction, 1938. 99 p.

Analyses comprehensively the problems of financing the public schools of the State. Explains provisions and shows how improvements are needed and could be made.

**Pennsylvania State education association.** School costs survey committee. Report of the sub-committee on taxation and sources of revenue. Harrisburg, Pa., Pennsylvania State education association, 1938. 34 p.

Reports on sources of income for the public schools and concludes that since local funds are derived principally from general property taxes, there is need for greater State support as well as revision of the administration of local taxation. Also concludes that a definite and adequate plan of equalizing school costs be effected.

Report of the Sub-committee on taxation and sources of revenue. [Harrisburg, Pa.], School costs survey committee of the Pennsylvania State education association, 1938. 33 p.

Discusses sources of State and local revenue, assessment practices, and provisions for school administration. Makes recommendations for raising and apportioning school funds and for revising school administrative units.

**Rice, H. A.** The financing of education in West Virginia. New York, N. Y., New York university, 1938. 445 p. (Doctor's dissertation)

Analyses the various phases of public school support in the State and concludes that the plan is inadequate and unsound.

**Richmond, J. H.** The responsibility of government for the support of schools. Frankfort, Ky., Commonwealth of Kentucky, Department of education, 1934. 10 p. (Educational bulletin vol. 2, no. 9, November 1934)

Discusses the historical development of education, the State's responsibility, and the need for Federal government assistance.

**Sears, J. B.** Our theory of public school support. *School and society*, 43: 1-32, January 1936.

Discusses the theory of education, its purpose, and its support in relation to other functions of government. Calls attention to the shifting of school costs from the locality to the State.

**Sellers, J. M.** Taxation and support of education in Indiana. Chicago, Ill., University of Chicago, 1936. 151 p. (Doctor's dissertation)

Analyses provisions for school and other government support in Indiana from 1924 to 1933. Reviews the legislation historically. Compares school indebtedness to other government debt as to amount, trends, and rate of retirement.

**Southard, Orby.** Some effects of the school reorganization program in West Virginia on costs and educational services and facilities. Pittsburgh, Pa., University of Pittsburgh, 1939. (Doctor's dissertation)

Analyses costs and educational results in 5 counties of the State for 1932 (before reorganization) and 1935 (after reorganization). Found that school taxes were reduced in counties having 8 to 20 elementary pupils per square mile, but little change in less densely and more densely populated counties. Education offerings were improved in all but densely populated counties.

**Staffelbach, E. H.** Report of a study concerning a proposal to increase State aid to elementary school districts. San Francisco, Calif., California teachers association, 1940. 13 p.

Estimates effects of additional aid under different methods of apportionment. Concludes that increased aid should be sought.

**Stoneburner, W. E.** A history of public school finance in Indiana. Bloomington, Ind., University of Indiana, 1940. 115 p. (Doctor's dissertation)

- Strengthening public education in Minnesota. A proposal to revise and improve school aid. [Minneapolis, Minn.], Minnesota school board association. 1946. 20 p.  
Summarizes findings of the Governor's committee report.
- Sutton, D. H. Administration of the State public school fund. Columbus, Ohio, State department of education, 1935. 69 p. (State department of education, Bulletin no. 1, 1935)  
Analyzes the whole program of school finance in the State. Produces actual situations to show procedures for apportioning State school monies.
- Tennessee. Rules and regulations of the State board of education relating to the provisions of Chapter 8, Public Act of 1947. In The Tennessee education bulletin, Nashville, Tenn., Commissioner of education, April 1947. p. 101.  
Explains in much detail the various provisions, as set forth by the State board of education, for administering the State's program for school finance.
- State support of public schools in Tennessee. The Tennessee educational bulletin, Nashville, Tenn., Commissioner of education, January 1948.  
Explains the essentials of the State's provisions for and the amount of State aid for the year 1947-48.
- Vermont State educational commission. Vermont's system of education. Montpelier, Vt., Vermont State educational commission, 1934. 151 p.  
Analyzes the State's provisions for financing the public schools. Points out weaknesses and recommends a new plan for distributing State school funds on the basis of the number of equated pupils in relation to taxable valuation.
- Williams, R. C. State responsibility for the support of public schools. Des Moines, Ia., State department of public instruction, 1936. 27 p. (Research bulletin no. 20, September 1936)  
Discusses essentials of an adequate plan for school support, facts about school support, and various other relevant factors.
- Wisconsin education association. Tax revenue for public education. Madison, Wis., Wisconsin education association, 1937. 33 p.  
Explains various aids supplied by the States for public schools. Shows amounts apportioned for different purposes and bases of apportionment.
- School dollars. An analysis of the financing of education and other governmental functions in Wisconsin. Madison, Wis., Wisconsin education association, 1936. 48 p.  
Shows source of all public revenues in the State for the years 1932 to 1935 and the source of revenues for public school by years since 1921.
- Wochner, R. E. Evaluation of the State school finance system in Wyoming. Laramie, Wyo., College of education, University of Wyoming, 1947. 35 p. (Bulletin, vol. 6, no. 2)  
Reviews development of State support, reports on school finance from 1935 to 1945, explains plan for equalization and general aid, shows local and county participation in school support, and suggests improvement.
- Wolbach, C. A. A study of New Jersey taxing districts for local school support, including a plan for enlarged taxing districts. New York, N. Y., New York university, 1934. 229 p. (Doctor's dissertation)  
Shows how the 547 school districts of New Jersey can be reorganized to effect a better and a more adequate plan of school support.



STATISTICAL<sup>1</sup>

Appropriations (for education by the State of Pennsylvania) Act 103-A, July 2, H. 1177. *Public education*, 4: 4-5, August 1937. Department of Public Instruction, Harrisburg, Pa.

Brannen, C. O. A decade of State spending in Arkansas. *Southwestern social science quarterly*, vol. 18, 1938. p. 297-301.

Expenditures for schools and highways. In Report of the special committee on taxation and public debt in Florida. Tallahassee, Fla., The Committee, 1935. p. 17-24.

Presents data on expenditures for schools and highways separately by units of government and analyzes same graphically.

Expenditures per pupil in city schools. *School life*, 28: 22-23, December 1945; 30-31, February 1946; and 18-19, June 1946.

Finance trends. A survey of Cook county school finance. [Chicago, Ill.], Executive committee, Lake shore division, Illinois education association, 1939. 40 p.

Presents information on assessments, distribution of funds, insurance, and general information on the financing of Cook county schools.

Gallagher, T. C. Educational costs of New Mexico, including comparisons with other government costs. In A conference report on financing of public education in New Mexico. Albuquerque, N. Mex., University of New Mexico, 1934. (Bulletin vol. 8, no. 8, September 1934)

Analyzes various items of school cost by size of school system and compares whole cost with other government costs.

Gordon, L. P. Financial study of the second-class State graded schools of Wisconsin. Madison, Wis., University of Wisconsin, 1937. (Doctor's dissertation)

Herlihy, L. B. Urban and rural school expenditures. *School life*, 21: 272, June 1936.

Reports on expenditures in city and in rural school systems to show differences in unit costs between the two.

Holy, T. C. Costs per pupil in average daily attendance in Ohio city and exempted village school districts from July 1, 1940, to June 30, 1941. [Columbus, Ohio], Bureau of educational research, Ohio State university, January 1942. 21 p. (Similar reports issued annually.)

Tabulates per pupil costs for current school expenses by the usual classification items and for total school expense by school districts.

— and Wenger, Roy. Financial data for Ohio cities and exempted villages as of September 1941. [Columbus, Ohio], Bureau of educational research, Ohio State university, 1941. 19 p. (Similar reports issued annually.)

Compiles general financial data and school bond information by cities and exempted villages. Contains many related facts.

<sup>1</sup> The reader should understand that there are many statistical reports on school finance—particularly in university libraries—few of which are listed in this bibliography. Among these are the regular reports of the U. S. Office of Education on Statistics of State School Systems, on City School Systems, on Per Capita Costs, etc.; bulletins of the National Education Association on salaries of school employees and other subjects; annual and biennial reports of State departments of education; regular and special reports of local school systems; and those of numerous other agencies which do research work, such as the appropriate volumes of the *Review of Educational Research*.

Illinois. Assessed valuation, State aid claim, [and other school finance data]. In *State aid to schools in Illinois*. [Springfield], Ill., State of Illinois, Department of finance, [1940]. p. 84-104.

Presents many statistical tables on the State's manner of and problems relating to financing the public schools.

Missouri State teachers association. Missouri public schools. A factual study based on data for the school-year 1934-35. Columbia, Mo., Missouri State teachers association, 1936. 40 p.

Factual data on school districts that maintain high schools, on those that maintain only elementary schools, and on county superintendents of schools. Discusses ability to support school and other questions relating to public school finance.

National education association. Research division. State comparisons of school support. Washington, D. C., National education association, 1941. 18 p.

Presents data by States on income, wealth, tax collections, school revenues, and school expenditures for the year 1937-38. Brief analyses are included.

Partch, C. E. The cost of education in New Jersey. New Brunswick, N. J., Rutgers university, 1942. (Rutgers university Studies in education no. 14)

Torgerson, W. F. Support of education—local, State, and Federal funding; insurance, purchasing, and storage management. Madison, Wis., University of Wisconsin, 1937. (Doctor's dissertation)

### STATE CONTROL

Enslow, H. R. State supervision of assessment in New York. *Taxes*, 16: 458-460, 492, August 1938.

Explains how valuations are equalized for purposes of computing the distribution of State aids.

Holmstedt, R. W. State control of public school finance. Bloomington, Ind., Indiana university, Bureau of cooperative research, [1940]. 71 p. (Bulletin of the school of education, Indiana university, vol. 6, no. 2, 1940)

Kilpatrick, Wylie. State supervision of local finance. Chicago, Ill., Public administration service, 1942. 65 p. (Publication no. 79)

Gives a comprehensive picture of the State's organizational provision for and its legitimate part in the oversight of local finance.

### TAX DELINQUENCIES

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