SELECTED BIBLIOGRAPHY
ON SCHOOL FINANCE
1933 to 1948

By
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Bulletin 1949, No. 14
FEDERAL SECURITY AGENCY
OFFICE OF EDUCATION

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 III
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.


Develops technique for measuring ability of the States to support school. Applies same to determine their taxing ability.

Cornell, F. G.—Measure of taxing 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.

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 taxing 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.


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.


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.


Analyzes methods of property assessment in relation to the establishment of the ability of local school districts to support school.

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

Smith, B. B. 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.


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)

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


Examines various factors pertaining to school finance in the State.

ACCOUNTING AND BUDGETING


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

Brench, 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.


Defined the function of the public school budget and analyses 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. Tarce, 16: 363-366, 400, July 1938.

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


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


Explains parish budgetary procedure, good and bad budgets, and the budget law of 1934.


 Defines the principles and explains practices under numerous headings.

Groce, 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.


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. H. 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.


Analyzes legal provisions for public hearings on school budgets. Finds that 23 States require hearings, 8 require similar procedures. Concludes hearings are not very effective, but desired by school officials.


Shows by citing examples how budgets can be balanced.


Discusses importance of the school budget, the school clerk, the accounting system, and reporting.


Defines the schools eligible for high-school aid from the State and explains how attendance (upon which State funds are apportioned) is computed.

SCHOOL FINANCE


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.

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. Berkeley, 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.


Williams, R. C. Organizing the school budget. Des Moines, Iowa, State department of public instruction, 1938. 15 p. (Accounting circular no. 10)
Discuss importance of the school budget, its scope and operation, and steps in its preparation. Includes items into which it is divided.

Williams, R. C. 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

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.

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

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.

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

ADULT EDUCATION


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.


Summarizes legal provisions and shows amounts of State aid expended or available for expenditure for adult education for the year 1946-47.


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.


Shows expenditures by years, net costs to the State, and cost per student.


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.


Shows to what extent school costs are equalized by various plans in use throughout the Nation. Uses data in plans described to illustrate.


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.


Describes how school funds of the State are obtained and how they are distributed to school districts.


Sets forth principal legal provisions for financing State foundation programs of education.

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BIBLIOGRAPHIES


Lists approximately 4,000 publications on school finance published from 1922–1931. 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.


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.


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


Finance and business administration. (Entire number) Review of educational research, vol. 2, no. 2, April 1932. (Also see April issue of 1935, 1939, 1941, 1944 and 1947, respectively, for later reviews.)


SELECTED BIBLIOGRAPHY

Johns, B. L. Regulation and limitation of credit to boards of education. Review of educational research, 11: 190-195, April 1942.


Meadows, A. H. Administration of school transportation. Review of educational research, 11: 206-211, 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: 166-71, April 1944.


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)

Analyzes 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.


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


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.


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


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)


Analyzes 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.
SELECTED BIBLIOGRAPHY


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.


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

Bobe; 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


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


Explains how economies in purchasing may be effected.


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.


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

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


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

COSTS, GENERAL


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)

Analyzes 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.


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.


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

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


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


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


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


Shows an expenditure of $32.01 per pupil for the whole State in 1938 and $129.06 in 1945.


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 governmental services, analyses 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


Discusses the importance of education in relation to expenditures therefor.


Ferrell, 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.


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


Summarizes a conference report on the subject held in Cleveland, Ohio, Feb. 27, 1934. Given essentials of several discussions.


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.
SCHOOL FINANCE

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

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

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.


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.

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

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


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.
SELECTED BIBLIOGRAPHY

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.

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.

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

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

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

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.

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.

Describes and evaluates the financial status of the public schools of the State. Reports that school costs in 1934 were about 75 percent of the costs in 1931 and that 80 percent of the reduction occurred in instruction.

Metsenbaum, James. The school crisis and what can be done about it. Forum, 80; 385-90, June 1933.
Describes the condition of the schools, points out some causes of the difficulty, and suggests remedies.

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


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.


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


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

--- Student aid program 1933-1937. Washington, D. C., National youth administration, 1938. 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.


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. E., 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.


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.
SELECTED BIBLIOGRAPHY

Federal Emergency Administration of public works. List various funds provided for FERA educational projects.


Sets forth the work and outline of the entire study, the findings, and recommendations of the various committees including those pertaining to finance.


Includes data on expense to parents of sending children to school and allotments to the States from the Federal Government.

Carpenter, W. W., and Cappa, A. O. It's up to you...a program: evidence for the necessity of Federal aid. School and community, 25, 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 Federal grants are made. Includes data on model tax plan to show financial ability of States.


Shows amounts of funds authorized by Congress for various education purposes and explains the authorizations. Reviews the history of such grants and includes brief list of references. (For similar report for the year 1934-35, see Office of education Circular no. 162 and, for the years 1935-36 and 1936-37, see Leaflet no. 50)


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. 78; 1944-45 and 1945-46, Leaflet no. 77; 1946-47 and 1947-48, Leaflet no. 79)


Reviews the various steps taken by the Federal Government to aid public schools.


Analyzes the various authorizations for the use of Federal Government funds for the purpose of education.


Gives critical analysis of the two reports of National advisory committee on education.


Detailed and critical analysis of funds granted by the Federal Government to the States since 1887.
CURRENT CONFLICTING VIEWS ON FEDERAL GRANTS FOR ELEMENTARY EDUCATION. CHICAGO, ILL., NATIONAL RESEARCH BUREAU, 1934. 206 PAGES. [RESEARCH BUREAU PUBLICATIONS, VOL. 13, NO. 1, SEPTEMBER 1934].


JOHNSON, JULIA E., COMP. FEDERAL AID TO EDUCATION. NEW YORK, N.Y., THE H. W. WILSON COMPANY, 1933. 213 PAGES. [THE REFERENCE SHELF, VOL. 9, NO. 3].

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 schools, 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 PAGES.

Discusses fundamental principles of public school support, need for financial assistance from the Federal Government by the States, ways of measuring such need, and related factors in planning how the funds can be distributed in an equitable manner.

——— AND LAWLER, E. S. PRINCIPLES AND METHODS OF DISTRIBUTING FEDERAL AID FOR EDUCATION. WASHINGTON, U.S. GOVERNMENT PRINTING OFFICE, 1939. 99 PAGES. [ADVISORY COMMITTEE ON EDUCATION, STAFF STUDY NO. 3].

Explains how Federal Government grants may be distributed in an equitable manner using many relevant data to illustrate methods.


Reviews the subject analytically. Includes the various steps toward aid and shows variation in need throughout the country.


———. EDUCATIONAL POLICIES COMMISSION. FEDERAL ACTIVITIES IN EDUCATION. WASHINGTON, D.C., THE ASSOCIATION, 1939. 151 PAGES.

Reviews the part the Federal Government has taken in education and discusses the additional steps considered necessary.

Analyses the movement over a 10-year period. Chiefly arguments for and against Federal aid to education. Lists the various grants for education which are made by the Federal Government. Discusses Federal administration and the proposals, recommendations of various groups for and against Federal aid to education. Includes many data and diagrams.


Lists the various grants for education which are made by the Federal Government. Discusses Federal administration and the proposals, recommendations of various groups for and against Federal aid to education. Includes many data and diagrams.


Reports on the background, the proposals, recommendations of various groups for and against Federal aid to education. Includes many data and diagrams.


Points to historical attempts to provide Federal Government aid for the public schools, the conclusions of the National advisory committee, and other relevant events relating to the study of the question.


Discusses needs for Federal aid for State public schools and dangers therein.


warns of undesirable controls likely to follow grants for general education.


Contains arguments, pro and con, relating to Federal Government financial aid to assist the States with the support of their schools. (Similar reports have been printed on the hearings of other bills on the subject, but the supply is always limited and the reports are available only in libraries.)


Gives partial replies to 4 questions on Federal control with financial aid to education. Majority of replies indicate the belief that control would follow.

FOREIGN

Cameron, M. A. The financing of education in Ontario. Toronto, Ontario, Canada, Department of educational research, University of Toronto, 1936. 175 p. (University of Toronto press, Bulletin no. 7, 1936)

Explains in a scholarly way and in great detail, how education is financed in the Province. Includes many data and diagrams.
SELECTED BIBLIOGRAPHY

Discuss many items of government finance in Russia.

Swift, F. H. European policies of national aid for education. Berkeley, Calif., 
University of California press, 1940. 18 p.
Explains provisions for national aid for public education in England and in France.
Points out differences between such provisions of the two nations.

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) 
Describes in considerable detail the plan of each country for financing public educational 
institutions.

European policies of financing public educational institutions: England 
(University publications in education, vol. 8, no. 5)

Tax systems of the world; a year-book of legislative and statistical information 
including all the States of the United States. Sixth edition. Chicago, Ill., Tax 
research foundation, 1936. 365 p. (Revised periodically)

GENERAL

Cohen, E. N. The financial control of education in the consolidated city of 
212 p. (Contributions to education, no. 948)
Explains legal provisions for administering the revenues for and used by the schools of 
the world's largest city.

Comparing the costs of various governmental activities in New York State, Part I. 
Albany, N. Y., New York State teachers association, 1937. 6 p.
Describes governmental services provided by the State and local units and analyses 
costs of such services. Shows sources of public revenues.

Dawson, H. A. The local school unit and school finance. In Satisfactory local 
school units. Nashville, Tenn., George Peabody college for teachers, 1934. 
p. 161-169. (Field study no. 7)
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 Okla- 
homa. Norman, Okla., University of Oklahoma, 1938. 312 p. (Doctor's dissertation)
Analyzes 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 22.6 percent is option- 
ally spent.

A report of the comprehensive study of education in Florida. Tallahassee, Fla., 
Analyzes 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 govern- 
ments, 1949.

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

league of women voters, 1935. 128 p.
Contains considerable information on school finance.

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


Discusses many problems of school finance in their relation to costs and how such costs should be met.


Explains various basic problems of school finance and desirable procedures to follow in administering school funds, discusses criteria for evaluating State plans for school finance, and includes recommendations for planners to follow.


Includes a discussion on costs of textbooks and shows average costs in cities of various sizes.


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


Describes in detail local, county, and State participation in school support. Includes receipts and expenditures for the year 1945–46.


Analyzes and explains the provisions for financing the State’s public schools.


Explains in detail how one township of Cook county, Illinois, placed the fiscal affairs, including those of school districts, on a sound basis.


A compilation of information on general government costs and on school costs. Shows how State school funds were apportioned, gives amounts for various years, and discusses issues involved.


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, L. J., Jr. Public education. How much should we have in the present social and economic condition? The Utah educational review, 27: 197-199, 296, March 1944.

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?


Describes in detail local, county, and State participation in school support. Includes receipts and expenditures for the year 1945-46.


Analyzes in detail provisions for school finance, presents facts on teachers' salaries, expenditure per classroom unit, teacher retirement allowance, etc. Includes recommendations.


Contains 40 reports on various phases of financing education including a suggested program for New Mexico.


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.

State and local financing of the public schools. Tallahassee, Fla., Southern States Work-conference on school administrative problems, 1941. (Bulletin no. 1)


States and defends four reasons for decentralization or local participation in school management: Local control develops among the citizens of the locality a feeling of responsibility for the services to be rendered; makes possible the adaptation of the schools to the community which they are organized to serve; makes possible experimentation which may contribute to the development of new and better procedures; permits extension of the program beyond State mandated standards.

Discusses the financial difficulty of the schools during the early 1930’s, building needs, legislation revising State ways and means of raising revenue for the schools, Federal government assistance, and emergency aids.


Contains facts pertinent to educational finance, especially regarding new sources of revenue.


Report of questionnaire to tax experts throughout the country.


Presents figures on school expenditures, discusses ability to support education, explains extent of equalization of costs, and shows where improvement can be made.

Williams, B. C. Reports of surveys and commissions with regard to the public schools of Iowa. [Des Moines, Iowa], State department of public instruction, 1934. 12 p. (Research bulletin no. 16)

Reviews recommendations concerning the administration of the public schools which were made by 8 commissions, surveys, etc. from 1908 to 1933.

HIGHER EDUCATION COSTS

Arnett, Trevor. Recent trends in higher education in the United States, with special reference to financial support for private colleges and universities. New York, General education board, 1940. 80 p.


Brouillette, J. W. The third phase of the Peabody education fund. Nashville, Tenn., George Peabody college for teachers, 1938. (Doctor’s dissertation)


Shows present provisions for financing the State’s institutions of higher learning, includes facts on salaries, and presents recommendations.
**SELECTED BIBLIOGRAPHY**


Analyses and discusses data collected by the National Youth Administration on the amounts of college and university fellowships, scholarships, and other student aids.


Analyses policies and practices of the several States with respect to centering the control of fiscal affairs of institutions of higher learning.


Reviews costs of college and university education from 1926 to 1940. Shows yearly amounts of productive endowments, public and private receipts, and expenditures. Produces a percentage distribution of expenditures by purpose.


Presents facts to show ranges in costs in the 23 institutions studied. Reports considerable variation in costs for similar offerings.


Analyzes legal provisions for this type of support. Shows that some States depended chiefly upon general property taxation for the support of their institutions of higher learning.

INDEBTEDNESS


Reviews provisions in Pennsylvania for administering indebtedness of school districts, makes comparisons with provisions of other States, and proposes a new law for administering school indebtedness in Pennsylvania.


Brings together essential features of restrictions on State indebtedness in State constitutions.

Horner, M. B. Indebtedness of the school districts of Pennsylvania under the supervision of the county superintendent of schools. Pittsburgh, Pa., University of Pittsburgh, 1938. (Doctor's dissertation)

Analyzes the indebtedness of school districts of the State with the view of formulating three plans for allocating indebtedness of districts whose boundaries undergo revision.


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)

Analyzes indebtedness of Oklahoma school districts. Finds that less than one-half have indebtedness. Recommends county units in place of small districts for school administration.

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

Describes school bond refunding in the State since 1930. Shows statutory limitations, provisions for refunding bonded indebtedness, and traces the movement historically.


Report by State on the subject.


Shows that school district indebtedness in the State increased between 1930 and 1939, but has decreased since 1939. In 1945 it was lower than it was in 1927.

Smith, G. P. The Problem of delinquent school district sinking funds in Texas with recommendations for solution. Austin, Tex., University of Texas, 1937. (Doctor's dissertation)


Shows debt trends, total debts, types of liabilities, and obligations of specified municipalities, counties, and districts.
SELECTED BIBLIOGRAPHY

INDUSTRIAL DEPRESSION AND EDUCATION


Trace development of state, county, and local district support from the creation of the State's school fund in 1849. Includes provisions for state, county, and local taxation for elementary, secondary, and junior college education.


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)

Discusses the decrease in birthrate in the State. Reports a downward trend between 1920 and 1930. Elementary enrollment remained stable but high-school enrollment increased between 1920 and 1930.

Palmer, P. A. The development of State support of public education in West Virginia. Pittsburgh, Pa., University of Pittsburgh, 1938. (Doctor's dissertation)

Reviews the development of State support of public education in the State from the time West Virginia was a part of Virginia until the present.


Analyzes the growth in education following the panics or depressions of 1837, 1847, the 1870's, 1893, 1907, and 1921.

INSURANCE

Cross, J. O. The insurance of public-school property by the city school districts of California. Berkeley, Calif., University of California, 1933. (Doctor's dissertation)

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)

Analyzes the manner in which school property insurance has been administered and paid for. Recommends that a preferred plan for such insurance be adopted.

Gruselle, O. P. State insurance of public-school property in Kentucky. Lexington, Ky., University of Kentucky, 1939. 136 p. (Bulletin vol. 11, no. 3)

Analyzes the legal provisions for insurance of public-school property, particularly in Kentucky, and computes the probable cost of State insurance.

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.

Robertson, 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)
SCHOOL FINANCE


Explains legal provisions permitting local school boards to insure school buses not to exceed $100,000 per vehicle.


Reports on legislation in the respective States regarding "liability" and "indemnity" insurance in connection with school transportation, property damage insurance, and fire-theft and collision insurance.


Studies the problem to determine whether or not the school districts can economically operate their own insurance systems in accordance with sound principles. Concludes that the school districts can do so.


Explains need for school building insurance; describes various kinds of insurance and how the rates are established; and suggests ways of setting up a local program. Includes certain standard contractual forms.


Explains the legal provisions for insurance in connection with school transportation and shows authorities responsible for such insurance at the time of making the report.

LEGISLATION


Explains legal provisions for financing the public schools of the State and cites sections of law relevant to the various provisions.


Summarizes legislation enacted during the 2 years pertaining to school finance in various States.


Reviews legislation enacted in the respective States pertaining to education including school finance.


Summarizes State by State, the principal legislative enactments of 1939 relating to school finance. Includes all States except Kentucky, Louisiana, Mississippi, and Virginia.


Analyzes State by State legal enactments relating to school finance during the years 1934-38. Discusses various types of taxes for the production of school revenues.
SELECTED BIBLIOGRAPHY

LIBRARY COSTS

Reports salaries of persons working with school libraries in 22 States. Shows salary by intervals and by cities.

Studies past and present costs of various school library activities. Compiles facts on enrollment, salaries, and other pertinent items of expense in libraries studied.

Explains how school libraries are supported and recommends procedures to improve present methods.


Shows State legal provisions for the financial support of libraries in tabular form State by State.

Shows details of necessary for the successful financing of college libraries.

Contains a section dealing with the financial support of school libraries.


Explains how, by extending the district, the Santa Barbara City library serves the entire county.

Discusses in detail various problems relating to the support of university libraries.

LIMITATIONS ON TAXATION

Discusses Ohio's tax limitation law and points out its effect on public revenues.

Presents argument against limiting general property tax rate. Includes many statistics in support of argument.

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)

Compares tax rates in districts where voters were authorized to levy high taxes with those levied in districts where voters had little authority. Finds that the rates levied were actually maintained during the depression years where choice could be exercised. In contrast, where tax limitation prevailed, great variation resulted.

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)

Shows results on school income of various tax limits in a number of communities of the State. Discusses tax limits if county becomes unit.

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

Discusses the question of State aid in relation to limiting the rate of taxes which localities may levy. Recommends against limitation laws.

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

Summarizes arguments against tax limitation as a policy.


Points out how public schools as well as any other function of government are paid for by the taxpayers, therefore an equitable tax plan should be based on ability to pay. States that present degree of reliance of property tax is unjust.

Property tax limitation laws. Chicago, Ill., Public administration service, 1936. 92 p. (Publication no. 56)

Presents evidence and arguments for and against tax limitation from 24 authorities.


Explains the State’s legal provisions for administering property taxation.


Discusses the tax limitation amendments of 1933 in relation to various units of government including school districts.


Includes effect upon schools of limiting taxing powers of voters.

SELECTED BIBLIOGRAPHY

Discusses and explains the tax system, considered to be as nearly ideal as tax experts can devise.

Analyzes the legal authorization with which school boards are vested for raising revenues locally and compares these with legal restrictions. Discusses need for improvement.

NEGRO SCHOOL COSTS

Reviews the history of financial support for Negro public schools.


Compares costs in Negro schools with those in white schools.


Compares expenditures in schools for Negroes with those in schools for white children of the Southern States.

Gives data on salaries of teachers and expenditure per pupil in the Negro and the white schools of Alabama and Mississippi for the years 1931-32 and 1937-38.

Contains statistical information relating to Negro schools in various places throughout the report.

PENSIONS AND RETIREMENT PAY


Explains steps in the administration of the law and points to the rate at which the fund is used.


Presents findings and conclusions of the committee. Includes many facts which indicate the necessary steps to observe.


Names and reviews reports on teachers' pensions and retirement systems made during 1934-46.


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, 13 days for 12 months, and 13 days for the next year, accumulative up to 90 days.

Financing State and city pensions. Washington, U. S. Department of commerce, Bureau of the census, 1941. 83 p. (State and local government, Special study no. 15, October 1941)

Shows receipts, payments, and assets of pension funds of States and of cities over 100,000 population for 1933.


Describes, compares, and points out the essential elements in the various insurance and annuity plans suitable to college staffs. Shows extent to which colleges use such plans.


Gives a concise report showing membership, receipts, disbursements, and other relevant facts for the year ended June 30, 1946.


Presents and explains principal provisions in the States for teacher retirement. Includes date of adoption of systems and other relevant data.

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.


Reports on such items as sources of funds, amounts in the different State and local retirement systems, and allowances paid to members of such systems.
SELECTED BIBLIOGRAPHY


Points out important safeguards to observe and steps to take in planning a retirement system for teachers.


Reports on teacher retirement systems by State. (Similar to reports issued in 1939 and 1940.)


Discusses disadvantages likely to result from placing teachers in the Federal Government system.


Reports important decisions on questions regarding teacher retirement.


Explains discrepancy between interest paid to teachers on their savings accounts and that which they are obliged to pay on money borrowed. Recommends the use of credit unions for teachers.


Explains need for insurance, various provisions of present laws, and summarizes needs under (a) certain life insurance, (b) adequate support for dependents, (c) elimination of losing property.


Reports in detail the various items relevant to receipts and expense of the system.

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.

Reviews history of the Federal Government and grants for schools and provisions for administering same in Nebraska. Discusses ways to improve the administration of the lands and funds.

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.
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)

Explaines provisions for administering the college fund as per resolution of Jan. 24, 1906, 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)


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


Enumerates the purposes for which such aid is provided and the States in which the provision exists.


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)

Beach, E. 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. 150 p. (Contributions to education, no. 577)


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.

Euliken, M. M. 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.
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.

Points out need for additional legal safeguards for school funds.

**SALARIES**

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

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

Discusses merits of the single-salary schedule idea.

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


Discusses various phases of the question including schedules.

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

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

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.

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 1938-40.

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


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


Contains facts on teachers' salaries by State under appropriate headings.


Points out essentials involved in establishing teachers' salary schedules.


Shows salary schedule range according to training and increments in various named cities of the State for the year 1943–49.

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.


Shows minimum and maximum salaries with increments provided by the 1945 law.


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

Shows number of teachers receiving salaries by interval groupings in various class of districts, discusses salaries in relation to living costs, and shows trends between 1932 and 1933.
Salaries of teachers, length of term, and financial condition of Nebraska rural schools, 1895-96 and 1896-97. [Lincoln, Nebr.] Nebraska State teachers association, 1896. 13 p. (Educational bulletin, series 1, no. 4)

Presents data regarding 4,800 rural school districts. Shows median salary in 1895-96 was $471.04 and in 1896-97 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 87 cities and villages of up-state metropolitan areas, and in 71 other cities and villages of the State.


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.


SECONDARY SCHOOL COSTS


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

Dallard, B. G. 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. L. 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)


Riehmescher, C. W. High-school subject costs in Ohio, 1933-34. 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.
SCHOOL FINANCE

SOURCES OF SCHOOL REVENUES


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


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.


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

Pearman, W. L. 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.


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, 1936. (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)


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.
SELECTED BIBLIOGRAPHY


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


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 1,061 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 1926-1931. Concludes that plans in the State for financing the schools should be revised so as to effect equalization.


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


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


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.


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 grades in Georgia, a report to the general assembly of Georgia by its Special committee on education. Atlanta, Ga., The committee, January 1, 1947, p. 261-298.

Analyzes 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, Wisc., 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.


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


Shows that local effort decreased in amount about equal to increase in State aid between 1929 and 1939; that increased State aid stabilized school support; and that the State’s plan for financing the school’s is improving.


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.


Analyzes the State’s provisions for financing the schools. Uses reality to show conditions and needs.


Quotes sections of the law which are pertinent to the new plan for financing the public schools.


Explains in considerable detail how the State’s plan of supporting schools operates. Includes data for the school year 1935-37.
SELECTED BIBLIOGRAPHY


Summarizes the recently enacted legal provisions in Florida for financing education from kindergartens through junior colleges.


Discusses achievement of justice, flexibility, stability, and prudence in State-local fiscal relationships.


Contains historical description of each State's plan for school support. Points to needed changes.


Explains in considerable detail recently enacted legal provisions for school finance. Shows amounts derived from the State and also from local school districts.


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.


Explains purposes of State aid under the three headings, equalization, relief for general property taxpayers, and control of education.


Explains how the changes made in the State's laws will affect the support of schools in the State.


Explains in detail the operation of the State's present plan for financing the public schools.


Reports findings of a study of the financial needs of the schools, analyses present State support, discusses proposed remedies for present difficulties, and recommends larger State aid and adoption of county unit plan for school administration.

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


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 equalising school costs be effected.


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.


Analyzes 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.


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.


Analyzes 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)

Analyzes 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.


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)
SELECTED BIBLIOGRAPHY


Summarizes findings of the Governor's committee report.


Analyzes the whole program of school finance in the State. Produces actual situations to show procedures for apportioning State school monies.


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.


Explains the essentials of the State's provisions for and the amount of State aid for the year 1947-48.


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, E. C. State responsibility for the support of public schools. Des Moines, Ia., State department of public instruction, 1930. 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.


Explains various aids supplied by the States for public schools. Shows amounts apportioned for different purposes and bases of apportionment.


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.


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.
STASTICAL


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


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)

Analyses various items of school cost by size of school system and compare 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)


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

Holly, 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.

1 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.
SELECTED BIBLIOGRAPHY


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


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.


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


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


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


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

TAX DELINQUENCIES


TAXATION

Chisholm, L. E. The shifting of Federal taxes and its implications for the public schools. Madison, Wis., The Journal of experimental education, 1939. 84 p. (Research monograph no. 1)

Points out that as the sources of taxes shift from region to region, some localities gain while others lose in ability to support school.


Discusses various sources of State school revenues. States that 64 percent of the funds provided by the 48 States combined in 1933–34 come from general fund appropriations. Shows relative importance of various State taxes as sources of school funds.
Jacoby, N. H. Status of State general sales taxes as of July 1, 1933. Taxes, 16: 468-474, August 1933.

Gives legal citation, basis of tax, measure, rate, administration, and other relevant facts in a State review of the sales tax situation.


Discusses problems of administering revenue systems valuable to school administrators.


Discusses the subject and analyses taxes clearly and concisely.


Reviews legislation in the various States affecting public schools and shows extent to which different types of taxes are used and their importance.


Reviews legislation of the States relating to taxation for schools. Discusses types of taxes used by the States for raising school revenue.


Discusses questions of shifting the tax burden and placing the responsibility.


Points out how public schools as well as any other function of government are paid for by the taxpayers, therefore an equitable tax plan should be based on ability to pay. States that present degree of reliance of property tax is unjust.


Presents arguments to show that taxation of motor vehicles for school support is wrong in principle and in result.


Discusses taxation in its relation to public education.


TAXATION EXEMPTIONS


Explains how exemptions reduce local ability to support government.


Analyses the situation and shows that exemptions are increasing.


Describes instances of tax exemption on the property of colleges and universities.
SELECTED BIBLIOGRAPHY

Calms attention to results of tax exemptions on public revenues. Shows that it may harm as well as benefit the people.

Discusses this very important question in some detail.

Indicates lack of knowledge of results may be unsatisfactory

Shafroth, Morrison. Some problems of tax administration.

Discusses the adoption of the tax system as a whole to the needs of the present day.

Points out that the sovereignty of taxing units should be recognized in settling the question of property tax exemption, but that other factors may have to be considered.

TRANSPORTATION COSTS


Describes legal provisions for each State's plan for financing pupil transportation. Includes citations for same. Includes statistical information and selected references.

Factors related to the cost of operating school transportation systems. In A study of school transportation in Georgia. Athens, Ga., Educational panel, Agricultural and industrial development board of Georgia, 1945. p. 35-52.


Hutchins, C. D. The distribution of State funds for pupil transportation. Columbus, Ohio, Ohio State university, 1938. (Doctor's dissertation)
Analyses various aspects of school transportation, particularly administration, with view of suggesting a plan of adjusting local costs to the State program.

Shows amount State pays school districts for transportation service and explains legal provisions for payment.

Shows unit costs for the important items affecting the expense of this school service.

Bohe, R. L. Calculation to determine the maximum amount that may be included for pupil transportation in the foundation program of a school district. In State support of public schools. Columbus, Ohio, State department of education, 1948, p. 41–45.

Explains legal provisions for State aid for pupil transportation and other matters of financing this service in the State.


School transportation costs in Utah. In Survey of Utah school transportation. Salt Lake City, Utah, State department of education, [1940].


Analyzes the various ways in which the 48 States provide for financing pupil transportation and tuition. Supplements pages 63–85 of same report.


Explains legal provisions and points to inadequacy of records on costs.

UNDERLYING FINANCIAL IMPLICATIONS

More or less for public education. Educational law and administration, 5: 67, April 1937.


Traces development of principles which guide in determining how and how much money is to be expended.

VALUE OF EDUCATION ECONOMICALLY


Analyzes this little understood question in detail, using factual information pertaining to the respective States.


Reports in detail on the occupations and salaries of graduates of colleges and universities. Includes facts showing number working way through college, efforts to obtain positions, etc.


Explains factors which contribute to higher costs of education than those prevailing in earlier years.


Brings together many facts to demonstrate the value of the public schools. Discusses quality and quantity of education.


