

**AN ANALYSIS OF BUDGETARY EXPENDITURES OF
TEXAS PUBLIC SCHOOL DISTRICTS HAVING ASSESSED VALUATIONS
OF FROM FIVE TO TWENTY MILLION DOLLARS**

**A Dissertation
Presented to
the Faculty of the College of Education
The University of Houston**

**In Partial Fulfillment
of the Requirements for the Degree
Doctor of Education**

**M. D. ANDERSON MEMORIAL LIBRARY
UNIVERSITY OF HOUSTON**

**by
William Kirtley Russell**

August 1953

110463

TABLE OF CONTENTS

CHAPTER	PAGE
I. THE PROBLEM AND DEFINITIONS OF TERMS USED . .	1
The problem	1
Statement of the problem	2
Importance of the study	3
Sources of data	11
Selection of schools	11
Methods of procedure	13
Definitions of terms used	14
Average daily attendance	14
Scholastic population	14
Independent school district	14
Superintendent's annual report	14
Teacher-pupil ratio	15
Texas Foundation School Program	15
Assessed valuation	15
Enrollment	15
Budgetary expenditure	15
Line item	15
Transportation earnings	16
Thesis organization	16
II. ADMINISTRATION	17
Purpose of the chapter	20

	111
CHAPTER	PAGE
Total assessed valuations	21
Total current budgets	23
Total administrative expenditures and budgetary percentages	24
Administrative expenditures per pupil in average daily attendance	27
Administrative expenditures per teacher . . .	28
Deviations from the mean administrative expenditure per ADA	30
Summary	31
III. INSTRUCTION	34
Purpose of the chapter	36
Total expenditures for instruction	39
Per cent of budgets spent for instruction . .	42
Total expenditures for white instruction . .	43
Total expenditures for colored instruction .	45
Per cent of instruction budgets spent for salaries	46
Cost of white instruction per pupil in average daily attendance	47
Cost of colored instruction per pupil in average daily attendance	49
Instructional expenditure per pupil in ADA, both colored and white	49

	iv
CHAPTER	PAGE
Total white teacher salaries	50
Total colored teacher salaries	52
Total teacher salaries	53
Average salaries of teachers	54
Teacher salaries per pupil in average daily attendance	58
Total expenditures for instruction per teacher	59
Number of scholastics per teacher	62
Number of pupils enrolled per teacher	62
Number of pupils in average daily attendance per teacher	63
Assessed valuations supporting each teacher .	64
Summary	70
IV. SUPPORTING SERVICES	73
Purpose of the chapter	76
Operation of plant	77
Maintenance of plant	82
Transportation services	85
Fixed charges	88
Capital outlay	88
Debt service	91
Revenue by sources	102
Summary	102

CHAPTER	PAGE
V. SUMMARY AND CONCLUSIONS	108
Summary	109
Conclusions	113
BIBLIOGRAPHY	118

LIST OF TABLES

TABLE	PAGE
I. Assessed Valuations, Expenditures for Current Budgets, Administration, and Budgetary Percentages of Administrative Expenditures in Forty Texas School Districts, 1949-1950	22
II. Budgetary Expenditures for Total Administration, Administration per Pupil in ADA, per Teacher, and Deviations from the Mean ADA Expenditure in Forty Texas School Districts, 1949-1950	26
III. Assessed Valuations, Current Operation Budgets, Instruction Budgets and Per Cent of Budgets Allocated for Instructional Purposes in Forty Texas School Districts, 1949-1950	38
IV. Instructional Expenditures for Both White and Colored Pupils and the Per Cent of Instructional Expenditures Represented by Salaries in Forty Texas School Districts, 1949-1950	44
V. Average Daily Attendance Expenditures for Instruction and Number of Pupils in ADA	

TABLE

vii

PAGE

	per Teacher in Forty Texas School Districts, 1949-1950	48
VI.	White Teacher Salaries, Colored Teacher Salaries, Total Teacher Salaries, and Per Cent of Increase in Forty Texas School Districts, 1949-1950	51
VII.	Total, Average, and ADA Teacher Salaries with Total Instructional Expenditures per Teacher in Forty Texas School Dis- tricts, 1949-1950	56
VIII.	Scholastic Population, Number of Pupils Enrolled and in ADA, and Assessed Valua- tions per Teacher in Forty Texas School Districts, 1949-1950	61
IX.	Expenditures for Supervision, Supervision per Pupil in Average Daily Attendance, and Supervision per Teacher in Forty Texas School Districts, 1949-1950	66
X.	Number of Classroom Teacher Units, Scholas- tics, and Supervisors with Ratios in Forty Texas School Districts and in the Entire State, 1948-1949 and 1949-1950 . .	69

TABLE

PAGE

XI.	Total Expenditures for Plant Operation, Operation Expenditures per Pupil in Average Daily Attendance, per Teacher, and per \$1 Cost of School Buildings in Forty Texas School Districts, 1949-1950 .	78
XII.	Expenditures for Operation Salaries and Supplies in Forty Texas School Dis- tricts, 1949-1950	80
XIII.	Expenditures for Public Utilities in Forty Independent School Districts of Texas, 1949-1950	81
XIV.	Maintenance Expenditures in Forty Texas Independent School Districts, 1949-1950 .	83
XV.	Total Expenditures for Health Services and Health Expenditures per Pupil in Average Daily Attendance and per Teacher in Ten Selected Texas School Districts, 1949- 1950	84
XVI.	Total Transportation Expenditures, Number of Pupils Transported, Transportation Costs per Pupil Transported and Budgetary Percentages Spent for this Service in Forty Texas School Districts, 1949-1950 .	86

TABLE

PAGE

XVII.	Original Cost of Busses per Pupil Transported, Expenditures per \$1 Invested and per Transportation Mile, and Average Cost of Transportation per Bus in Forty Texas Independent School Districts, 1949-1950	87
XVIII.	Total Cost of Fixed Charges, Cost per ADA, Cost per Teacher, and Cost per \$1 School Property, in Forty Texas Independent School Districts, 1949-1950	89
XIX.	Expenditures for Capital Outlay per Pupil in Average Daily Attendance, per Teacher, and Totals with Assessed Valuations in Support of Each \$1 of Capital Outlay in Forty Texas School Districts, 1949-1950	90
XX.	Expenditures for Debt Service per Pupil in Average Daily Attendance, per Teacher, per \$1 School Property and Totals in Forty Texas School Districts, 1949-1950	92
XXI.	Total Current Budgets and Expenditures for Administration, Instruction, and Supporting Services in Forty Texas School Districts, 1949-1950	94

TABLE

PAGE

XXII.	Percentages of Current Expenditures Spent for Administration, Instruction, and Supporting Services in Forty Texas School Districts, 1949-1950	95
XXIII.	Current Expenditures per Pupil in Average Daily Attendance in Forty Independent School Districts of Texas, 1949-1950 . . .	96
XXIV.	Current Expenditures per Teacher in Forty Independent School Districts of Texas, 1949-1950	98
XXV.	Total Assessed Valuations, Original Value of All School Property, Current Budgets, and Tax Rates in Forty Texas School Districts, 1949-1950	99
XXVI.	Assessed Valuations in Support of Each Teacher, \$1 Bonded Debt, \$1 Current Expense, and \$1 Original Value of School Property in Forty Texas School Districts, 1949-1950	101
XXVII.	Total Revenue Received from Local, State, and Federal Sources with the Percentages Received Locally in Forty Texas School Districts, 1949-1950	103

CHAPTER I

THE PROBLEM

There is a lack of information concerning the policies and practices of Texas public school districts with respect to the distribution of budgetary expenditures within these districts. Complete and adequate definitions of the budgetary divisions and of the line items under these divisions are not contained in regular published form. This leads to uncertainties in the minds of those persons charged with the responsibility of administering the district's funds and in turn to budget reports which do not represent the degree of uniformity which would allow desired comparisons. The annual publication of a handbook of informative breakdowns of the budgetary expenditures of the school districts of the state with supporting data and interpretations has been most helpful to officials in other states.

The most important part of any school budget is the statement of educational need and of the program for which expenditures will be made. This very important section, however, is conspicuous by its absence in the majority of Texas public school budgets.

The degree of geographical separation within the state and the relatively large number of new and

inexperienced budget officials taking office each year combine to create a need on the part of these officials for strong leadership and guidance in the faithful pursuance of their grave responsibilities for studiously administering the district's finances.

Statement of the problem. It was the purpose of this study to make an analysis of the budgetary expenditures during the first year of operation under the Texas Foundation School Program of a selected group of the public school districts in Texas whose assessed valuations were from five to twenty million dollars as shown by the state department records for the school year 1949-1950.

The specific aims of the study were: (1) to make available for study the budgetary expenditures of a representative group of the Texas school districts whose assessed valuations were from five to twenty million dollars, (2) to analyze unit costs within these various districts, (3) to show the relations between assessed valuations and unit costs, (4) to find if there were any statistical relationship between assessed valuations per pupil in average daily attendance and unit costs, (5) to show the relations between assessed valuations and tax rates, (6) to show the correlations between budgetary expenditures per pupil in average daily attendance and the assessed valuation per

pupil in average daily attendance, and (7) to provide a set of criteria by which school officials may evaluate their own budgets.

Importance of the study. The placing of the financial responsibilities of the school districts in the hands of the various boards of education and their administrative assistants is an act of trust of the first magnitude. This act of trust should be zealously guarded.

"Financial management is not an end in itself. It is, rather, a service which permits the educational program to function most effectively."¹ Efficient methods of fiscal control are necessary if the schools of today are to realize the greatest amount of educational returns from rapidly expanding school costs. Policies that govern the administration and expenditure of public school funds, if they are to provide the schools which our children need, should grow out of the experience and thinking of laymen and administrators who have analyzed, planned, and executed satisfactory fiscal procedures.

Problems in fiscal accounting and management arise because of the decentralization of the educational function, inadequate legal provision, the political nature of

¹ Paul R. Mort and Walter C. Reusser, Public School Finance (New York: McGraw-Hill Inc., 1941), p. 117.

the selection of school boards of education, and the frequent inexperience of budget officials. The human element in the management of school funds is perhaps the most continuing problem. Much has been said in recent years concerning the equalization of educational opportunities. The emphasis, however, has been principally on income. Not enough thought has been given to the formation of a system of uniform policies of distribution and accounting. This phase of the program is important if the greatest benefits are to be derived from expenditures.

One of the major factors in presenting accurate statistical data on a state-wide basis is the uniformity with which all recording units use standard terms, definitions, and procedures. Local conditions necessitate some variations, but it is important that administrators be informed of these variations and of their desired limits. Data published by different reporting agencies within the state do not always agree and cannot therefore be used as a basis for comparison. To be useful and understandable, published data should contain information as to time of collection, source, explanation of reasons for collection, and purposes for which the information will be used.

Variations in accounting procedures of school districts create problems in the securing of comparable

expenditure figures. The educational philosophy of a district may affect its accounting practices. Some districts may feel that beyond a certain point increased expenditures for other budgetary functions would produce greater educational returns than if they were applied directly to the instructional function. It is possible, where state financial forms do not provide adequate instructions, for a district to list as instructional services expenditures which in reality belong more rightly under some other function. Mort in his book Public School Finance attributes this statement to Seates, "Unit costs are no better than the school accounting system upon which they are based."² Unfortunately, we do not have a ready-made instrument by which we can measure the exact amount of educational benefits received by a pupil. The lack of such a device makes necessary the substitution of other arbitrary means of measurement. Such devices will naturally differ from district to district. This variation produces practices and procedures which impede cost analyses. The accounting procedures upon which expenditures are based create variations in recording which must be taken into account in considering expenditures of a school district.

² Ibid., p. 249.

Another factor which contributes to the lack of uniformity in the recording of school expenditures is the budget form used. A number of different budget forms are in use throughout the nation. These forms range from mere statements of expenditures to rather lengthy reports which present financial outlays in terms of many detailed operations and services. Some states have standardized budget forms while others do not. It is understandable that there will exist differing needs according to the size and circumstances of various school districts. It is quite possible that unanimous agreement on any particular form may not be reached, but it would seem fairly certain that fundamental features might well be agreed upon. The greatest function of the budget has not been achieved by the mere placing of a set of figures on a prescribed form. A uniform instrument which includes all the necessary requirements, and at the same time readily allows for expansion and adaptation by a local district, should prove beneficial to any state or group of school districts. Such an instrument should provide for sufficient information as to be rather certain of securing uniform reports and should be accompanied by adequate instructions which would insure uniform accounting procedures within desired limits.

A system of uniform records and reports may prove of unusual benefit since by its use comparisons may be

made of the various reporting units. Burke³ lists three limitations in the making of analyses and comparisons of expenditures of government agencies: arbitrary classifications, overlapping units of finance, and differences in definitions, accounting, records, and reports. The problem of uniform reporting takes on added significance when we consider that a functional breakdown of educational activities is necessary if the public is to understand and appraise expenditure outlays in support of these services. In the consideration of expenditures of different school districts, particular notice should be taken of the number and nature of services provided by each district. Educational expenditures of two school districts are directly comparable only when the services provided by the districts are comparable. Such items as transportation services, size and adequacy of the plant, and number of pupils taught influence the distribution of expenditures of school districts. Districts which draw most of their enrollment from within the limits of the city in which they are located do not need to spend large sums for transportation and may therefore divert this money to other phases of the program.

³ Arvid J. Burke, Financing Public Schools in the United States (New York: Harper & Brothers, 1951), pp. 27-28.

Districts which provide modern physical plants may use some money for this purpose which would otherwise be spent for current operating expenditures. The expenditures of a district which provides an enlarged curriculum including expensive vocational, artistic, and recreational opportunities, will differ from one which confines itself to strictly academic offerings.

Financial reporting practices are constantly undergoing changes and some improvements have been made. These improvements are reflected in the work of the United States Office of Education, the use of uniform budget forms in some states, and efforts at standardization of definitions of accepted budgetary divisions. Further assistance is needed in the definition of terms used, of the clarification of budget line item classifications, and a more complete publication of analyses and interpretations by central education authorities.

An important consideration in the study of school district finances is the selection of appropriate units in which to express the costs. "Pupil costs may be expressed in terms of different types of pupil measures; the number of pupils in average daily attendance is generally considered to be the most satisfactory of these."⁴

⁴ Mort and Reusser, op. cit., p. 245.

Expenditures per pupil in average daily attendance have been presented in this study for all major budgetary functions. This unit was chosen because of its theoretical acceptance and extensive use by many reporting agencies. Expenditures per teacher have also been presented for all major budgetary functions. This unit has been found exceedingly useful and readily understandable since it deals with information which is on file and therefore easily obtainable. Expenditures expressed in terms of teachers employed are of particular value in Texas since allotments for supporting services are made to the local districts by the central agency in terms of this unit. In the study of operation and maintenance expenditures, the addition of other units broadens the foundation on which observations may be made. Costs of operation and maintenance have sometimes been figured in terms of floor area. Information as to exact floor area, type, condition, and location is not contained in regularly collected reports and is not therefore extensively used within the state. The difficulties involved in the collection of information necessary for the use of this unit and its inherent limitations did not justify its use in this study. In addition to the previously mentioned units, expenditures for plant operation are presented in terms of costs per \$1 original value of all school property.

These units make use of figures which are contained in regularly collected reports and although not entirely free from limitations are readily usable. Although there are admittedly limiting factors in connection with the use of any given unit of cost analysis, it is none-the-less beneficial to school officials to be able to make comparisons involving expenditures so that some guide may be had which will tend to keep expenditures functioning at an efficient and uniform level.

Differences exist among the various districts included in this study, but the location of these districts is such that a picture of conditions in all sections of the state may be obtained. Average expenditures will be more meaningful since factors affecting the educational processes of all sections are represented. Special conditions wherever they do exist are pointed out and information is evaluated so that trends may be clearly seen and comparisons readily made. The districts included in this study are strategically located in all major sections of the state and should therefore provide a range of expenditures with averages which would not be unduly affected by such factors as geographical location, sectionalized interests, or climatic conditions. An important factor in the selection of the school districts included

in this study was their scholastic population. The number of scholastics residing within the districts included was of sufficient size and the range in scholastic population of the districts was such that a large number of the conditions affecting their programs and expenditures may be comparable.

In this study an attempt is made to present recent information which may be used as a basis for comparison by those interested in financial practices.

Sources of data. The data used in this study were collected from the following sources: (1) superintendents' annual reports to the Texas Education Agency, (2) budgets of the school districts studied as they were presented to the Texas Education Agency for audit, (3) biennial report of the Texas Education Agency, 1948-1950.

Selection of schools. Since the number of pupils to be educated is one of the major contributing factors in determining educational expenditures, those districts having the greatest similarity in number of scholastics were chosen for study. All districts with valuations of between five and twenty million dollars were ranked according to the number of scholastics residing in each district. The midpoint of this distribution was determined and the

twenty districts immediately above and below this point made up the forty which were selected for use in this study.

There were 944 accredited independent school districts in Texas according to records obtained from budget forms in the offices of the Central Education Agency for the school year 1949-1950. Of these 944 schools, 210 had valuations of less than one million dollars; 439 had valuations of from one to five million dollars; 217 had valuations of from five to twenty million dollars; 20 from twenty to thirty million dollars; 18 from thirty to fifty million dollars; 14 from fifty to one hundred million dollars; and 10 had more than one hundred million dollars. Considering these figures as percentages, twenty-two per cent of the accredited independent schools of Texas had valuations of less than one million dollars. Sixty-eight per cent had less than five million dollars. Nine per cent had more than twenty million dollars. The group of schools comprising the range of from five to twenty million dollars represented twenty-three per cent of the accredited independent school districts of Texas.

The forty selected schools represent thirty-six counties. The range in scholastic population for the selected schools was from 943 to 1977. The geographical location of the schools was such as to give a good picture of trends and practices in all sections of the state.

Since school districts having assessed valuations of less than five or over twenty million dollars have situations which are of a particular nature and not necessarily common to other districts, the writer hoped that the selected group of schools would show practices which would be more useful as a basis of comparison.

Methods of procedure. Due to the lack of published material, all assessed valuations used in this study were taken from the school district budgets for the years covered by the study. All basic information used in this study was collected from actual reports by the various school districts after presentation to the Texas Education Agency. With the exception of salaries of teachers, supervisors, and school nurses, all expenditures were taken from the school district budgets as they were presented for audit. Information other than actual expenditures was taken from the superintendent's annual report to the Texas Education Agency. Figures used in this study will not necessarily agree with any published data which were not taken from the same original sources.

Basic information and the results of computations made during the study are presented in a series of tables arranged according to the various budgetary subdivisions.

The tables are summarized and analyzed in an effort to present a more comprehensive understanding of the problem.

Definitions of terms used. All commonly quoted technical terms employed in this study are used in the same sense as those defined by Good.⁵

There are some concepts introduced, however, that require explanation and clarification. A list of terms and definitions follows:

1. Average daily attendance. The aggregate number of pupil-days for a school unit divided by the number of days school was in session. This term is abbreviated ADA.

2. Scholastic population. The number of persons six to seventeen years of age, inclusive, residing within the geographic limits of a unit of school administration, as determined by a school census taken during the month of March of the preceding school year.

3. Independent school district. A unit of school administration designated by general or special law independent of county organization and administration.

4. Superintendent's annual report. A statistical report made to the Texas Education Agency by the

⁵ Carter V. Good, Dictionary of Education, passim.

superintendent of each independent school district and by each county school superintendent at the end of each school year. Standardized information regarding attendance, enrollment, number and training of teachers, salaries, finances, physical plant, and other pertinent facts are given.

5. Teacher-pupil ratio. The number of pupils taught divided by the number of teachers employed in any given school district.

6. Texas Foundation School Program. A minimum education program for public schools provided for by the Foundation School Program Act, senate bill 116, acts of the fifty-first legislature--regular session 1949.

7. Assessed valuation. A statement of the estimated value of property and other assets for the purpose of taxation within a unit of school administration.

8. Enrollment. The number of pupils that have registered in a given school district within any specified school year.

9. Budgetary expenditure. A legitimate expenditure made by a school district and shown on its annual report to the Texas Education Agency.

10. Line item. Any detailed expenditure listed on a budget form under one of the major divisions.

11. Transportation earnings. The money allocated to a school district for the purpose of transportation and based on a prescribed formula as set forth by the Central Education Agency.

Thesis organization. For purpose of convenient consideration, the following divisions of the subject matter of the study have been adopted, and they will be discussed in the succeeding chapters as follows:

Chapter II. Administration.

Chapter III. Instruction.

Chapter IV. Supporting Services.

Chapter V. Summary and Conclusions.

CHAPTER II

ADMINISTRATION

Administrative expenditures include those for the election of the board of education and other school elections, the secretary or fiscal officer such as treasurer or comptroller, general and educational administration by the superintendent of schools, business administration, consultation, and general research activities. Included also are expenditures for all central office staff for the above functions and all general control which is system wide and not confined to one building.

The allocation of expenditures to the administrative function is not an easy matter. Considerable difficulty is experienced in the determination of that portion of supplies and equipment which is used in connection with general administration and that which belongs to special phases. The question of clerical assistance may also present problems in determining the assignment of expenses. One district may choose to spend large amounts for administration, especially for consultation services and general research activities, while another district may prefer to divert most of its revenue to the instructional function. The fact that differences in philosophy do exist indicates

that some variation in expenditures may be attributed to this condition.

Cost analyses should not be considered as an end in themselves, but a means to an end. Administrative expenditures should be studied in their relationship to other budgetary figures. As an example, administrative expenditures of one district may seem high as compared with those of another district, but may appear justifiable when viewed in their relation to other expenditures within the same district. Certain items in the school program are expensive at any cost. Good school administration will attempt to set up the best educational services that can be secured under the conditions that prevail and within the ability and the willingness of the community and the state to finance.

Many budget forms do not give sufficient detail to make their purpose clear. Budget officials are not always certain as to the nature and extent of expenditures which should be listed for administration. The Texas budget form, for example, is very brief in the administrative section. This fact tends to bring about variations in reports of the different school districts. Some officials go to considerable extent in allocating administrative expenditures while others are content to merely list salaries of

the superintendent and his secretary. Too much detail, of course, is not practical, but it would seem desirable to furnish information which is needed in order to obtain a clear picture of the administrative function within any given school district.

The administrative function often goes beyond the concept held by some school officials. In reality this function to a large extent sets the educational pattern for the entire system. It is important that the administrative official be aware of trends in educational costs and of the importance of prudent administration of the budget as projected. The best prepared budget fails to achieve its purpose if it is not wisely administered. The trends of school costs reveal tendencies of increase or decrease that are significant for purposes of administration and management. Any tendency that is out of line with the general trend is one that should be investigated.

A more complete understanding of the administrative function as implemented has been made possible in recent years by more uniformity in the data reported and in terminology, classification of receipts and expenditures, and cost data. A regularly published manual of financial accounting has in some instances served to provide the central agency with records and reports which are uniform

enough to serve as a basis for comparison. Such a manual should contain complete definitions and detailed instructions for the division of expenditures according to the various line items.

Purposes of the chapter. This chapter deals with the administrative expenditures of a selected group of Texas independent school districts. The purposes of this chapter are: first, to show the total assessed valuations in these districts; second, to list the total budgetary expenditures for all current expenses in these districts; third, to present the total expenditures for administrative purposes within these districts; fourth, to show what per cent of each total budget was spent for administration; fifth, to list the administrative expenditures per pupil in average daily attendance; sixth, to list the administrative expenditures per teacher; and seventh, to show the deviation in expenditure of each school district from the mean administrative expenditure per pupil in average daily attendance.

The writer compared the financial condition of these selected school districts during the first year of operation under the Texas Foundation School Program with that of the same districts for the previous year, also with the condition in the entire state. An attempt was

made to show by these comparisons what trends were apparent in these school programs as shown by budgetary disbursements during the first year of operation under the new plan.

Tables I and II furnish the basic information for this chapter. Much basic information has been included in the body of this study in an effort to show more clearly not only the trends and averages, but also the condition within the various districts studied.

Table I shows the totals for assessed valuations, current budgets, administrative expenditures, and the per cent of each budget expended for administrative services within the forty independent Texas school districts covered by this study.

Total assessed valuations. Property valuations are affected by such factors as rate of assessment, needs of the district, tax rates, local politics, and the presence in considerable amounts of underground minerals. Assessed values and true or full values are often quite different. Although by law property is required to be assessed at its true marketable value, it is common practice in Texas to use only a fractional part of the true value in making assessments. Few school districts examine their tax rolls regularly and make substantial revisions

TABLE I

**ASSESSED VALUATIONS, EXPENDITURES FOR CURRENT BUDGETS,
ADMINISTRATION, AND BUDGETARY PERCENTAGES OF ADMINISTRATIVE
EXPENDITURES IN FORTY TEXAS SCHOOL DISTRICTS, 1949-1950**

Schools	Assessed valuations	Current budgets	Adminis- tration	Per cent of budget
Alpine	\$ 6,800,000	\$153,449	\$10,000	6.5%
Angleton	11,534,210	260,354	26,786	10.1
Ballinger	5,901,523	227,471	14,264	6.3
Birdville	7,765,160	213,253	12,006	5.6
Bishop	17,000,000	170,743	18,803	11.0
Brady	7,267,630	281,800	17,158	6.1
Brenham	6,310,733	191,945	13,796	7.2
Cisco	6,244,417	181,522	13,572	7.5
Cleveland	7,527,521	190,856	15,794	8.3
Coleman	5,687,150	252,646	15,249	6.0
Columbus	7,394,460	146,989	10,376	7.1
Dalhart	14,700,743	276,594	19,246	7.0
Dayton	8,981,101	206,107	14,730	7.1
Dickinson	15,399,370	248,668	24,044	9.7
Edna	7,600,000	218,573	12,758	5.8
Electra	9,700,000	249,437	14,735	5.9
Fabens	5,252,387	142,152	7,706	5.4
Ft. Stockton	7,586,600	266,474	17,916	6.7
Gatesville	6,353,992	177,946	14,492	8.1
Georgetown	5,697,445	190,757	13,357	7.0
George West	6,087,169	149,487	14,981	10.0
Hamlin	8,424,893	161,674	11,388	7.0
Jim Hogg	11,233,440	159,046	16,046	10.1
La Porte	10,650,514	242,525	25,569	10.5
Liberty	11,289,692	214,289	16,665	7.8
Marfa	5,960,849	170,534	11,891	7.0
Muleshoe	9,144,320	237,993	13,491	5.7
Odem	5,000,000	96,252	11,661	12.1
Palacios	6,500,000	190,636	13,465	7.1
Pearsall	6,107,293	166,747	16,920	10.1
Perryton	18,630,000	239,929	13,685	5.7
Phillips	17,269,912	303,350	21,118	7.0
Quanah	7,456,670	192,646	14,438	7.5
Rotan	6,000,000	135,232	8,689	6.4
Seymour	8,256,370	224,919	10,473	4.7
Stamford	6,416,390	205,159	13,835	6.7
Stephenville	5,412,286	247,401	12,330	5.0
Taft	13,394,895	194,972	11,867	6.1
Tulia	6,003,554	205,365	11,652	5.7
West Columbia	9,300,000	219,194	17,905	8.2
Maximum:	\$18,630,000	\$303,350	\$26,786	12.1%
Arithmetic mean:	\$ 8,731,069	\$205,131	\$14,874	7.4%
Minimum:	\$ 5,000,000	\$ 96,252	\$ 7,706	4.7%

as needed. Property values still exert a considerable influence on local school districts' finances, but their importance seems to be gradually diminishing. The income or potential financial ability of a given community is no longer portrayed by the value of its taxable property. Assessed valuations in Texas still retain a certain potential since they are capable in many instances of increasing the fiscal support which could lead to enlarged educational programs. Table I shows the assessed valuations in each of the forty school districts covered by this study. These assessed valuations ranged from \$5,000,000 in Odem to \$18,630,000 in Perryton. The mean valuation for the group was \$8,731,069. The ratio of the range in valuations was 1:3.7. Additional information will be presented in a later chapter to show more clearly the effect of these valuations. Later tables and discussions will deal with assessed valuations as they relate to teachers, pupils in average daily attendance, current expenditures, and bonded debt.

Total current budgets. Total current budgetary expenditures include all expenses with the exception of those for bonded debt. The size of the current budget may be affected by such factors as the ability and needs of the community, the number of pupils enrolled, and the amount

of bonded debt. Total current budgets as shown in Table I ranged from \$96,252 in Odem to \$303,350 in Phillips. These figures represent a ratio of approximately 1:3, or slightly less than the ratio of the range in assessed valuations. The average current budget was \$205,131. The range in current budgets for the same group of school districts during the school year 1948-1949 was from \$99,010 to \$243,454 with an average of \$160,215. The figures for the school year 1949-1950 represent an increase of 28 per cent. Perryton with the greatest assessed wealth had a current budget of \$239,929, which was only slightly larger than the \$277,471 figure for Ballinger with sixth to the lowest assessed valuation. Odem with the lowest assessed wealth also had the lowest current budget. The average current budget for the forty school districts was \$205,131.

Total administrative expenditures and budgetary percentages. Total expenditures for administrative services as listed in Table I reveal a range of from \$7,706 in Fabens to \$26,786 in Angleton. The mean expenditure was \$14,874.

The range in budgetary percentages was from 4.7 per cent in Seymour to 12.1 per cent in Odem. The mean of the budgetary percentages was 7.4. The range in expenditures for administrative services in this group of school

districts for the school year 1948-1949 was from \$6,080 to \$19,809. The mean administrative expenditure for the same year was \$11,978. Seven and four-tenths per cent of the current budgets of this group of school districts was spent for administrative services during both school years studied. This figure is slightly higher than the 5.4 per cent average which was spent by the school districts of the state during the 1949-1950 school year. A correlation coefficient of .50 was found to exist between total assessed valuations and total administrative expenditures.

In considering administrative expenditures, it is well to keep in mind the fact that a clearly defined policy as to the exact items to be included in this category does not exist. Considerable uncertainty exists as to two items in particular; namely, the line item supplies and expenses and the omitted item for assessing and collecting taxes. Although information concerning these items is available to the inquisitive administrator, it is not within easy reach of the majority of school administrators.

Table II presents the administrative expenditures per pupil in average daily attendance, expenditures per teacher, and the deviation of each district's expenditure from the mean administrative expenditure per pupil in average daily attendance within forty Texas school districts.

TABLE II

**BUDGETARY EXPENDITURES FOR TOTAL ADMINISTRATION, ADMINISTRATION
PER PUPIL IN ADA, PER TEACHER, AND DEVIATIONS FROM THE MEAN
ADA EXPENDITURE IN FORTY TEXAS SCHOOL DISTRICTS, 1949-1950**

Schools	Total adminis- tration	Adminis- tration per ADA	Adminis- tration per teacher	Deviations from mean ADA expend- itures
Alpine	\$10,000	\$11.93	\$244	3.26
Angleton	26,786	23.15	515	7.96
Ballinger	14,264	11.66	274	3.53
Birdville	12,006	8.78	218	6.41
Bishop	18,803	25.38	607	10.19
Brady	17,158	14.59	291	0.60
Brenham	13,796	12.67	282	2.52
Cisco	13,572	13.71	323	1.48
Cleveland	15,794	13.17	336	2.02
Coleman	15,249	11.93	277	3.26
Columbus	10,376	11.75	273	3.44
Dalhart	19,246	14.48	292	0.71
Dayton	14,730	16.33	313	1.14
Dickinson	24,044	26.72	523	11.53
Edna	12,758	11.12	245	4.07
Electra	14,735	12.69	263	2.50
Fabens	7,706	9.00	203	6.19
Ft. Stockton	17,913	17.88	338	2.69
Gatesville	14,492	13.65	329	1.54
Georgetown	13,357	13.96	311	1.23
George West	14,981	19.79	454	4.60
Hamlin	11,388	12.39	300	2.80
Jim Hogg	16,046	17.38	458	2.19
La Porte	25,569	25.34	595	10.15
Liberty	16,665	16.29	388	1.10
Marfa	11,891	16.18	297	0.99
Muleshoe	13,491	11.48	350	3.71
Odem	11,661	29.45	583	14.26
Palacios	13,465	14.29	321	0.90
Pearsall	16,920	18.76	445	3.57
Perryton	13,685	14.08	351	1.11
Phillips	21,118	19.54	377	4.24
Quanah	14,438	13.34	321	1.85
Rotan	8,689	10.38	241	4.81
Seymour	10,573	9.31	225	5.88
Stamford	13,835	12.19	277	3.00
Stephenville	12,330	9.49	213	5.70
Taft	11,867	13.73	276	1.46
Tulia	11,652	11.51	248	3.68
West Columbia	17,905	18.50	381	3.31
Maximum:	\$26,786	\$29.45	\$607	14.26
Arithmetic mean:	\$14,874	\$15.19	\$327	3.89
Minimum:	\$ 7,706	\$ 8.78	\$203	6.41

Administrative expenditures per pupil in average daily attendance. It is readily understandable that administrative expenditures will vary considerably with the size of the school district. The extremely small and the extremely large districts have conditions which are peculiar to their particular situations. The scholastic populations of the districts included in this study are sufficiently similar to allow for administrative expenditures which are comparable within limits. The variations in expenditures as shown in this chapter are an indication of the fiscal policies and practices as well as the enrollments to be found within the districts studied. Figures for this table were determined by dividing the total administrative expenditures of each district by the number of pupils in average daily attendance within that district. These figures present a picture of administrative expenditures as they relate to the individual child. The range in administrative expenditures per pupil in average daily attendance was from \$8.78 in Birdville to \$29.45 in Odem. Odem with the largest administrative expenditure per ADA also had the largest budgetary percentage for administration. This situation was caused by a small enrollment. As will be shown more clearly in later chapters, Odem had an extremely low per cent of its

scholastics enrolled due to a large migratory Latin American population. The mean ADA administrative expenditure for this group of schools was \$15.19. The range in administrative expenditures per pupil in average daily attendance for the same group of schools during the preceding school year as shown by state department records was from \$7.31 to \$23.61 with an average of \$12.36. There was an increase of some twenty-three per cent in administrative expenditures during the two-year period. The average administrative expenditure for the schools of the state during 1949-1950 was \$10.51. There was found to exist a significant statistical relationship between assessed valuations per pupil in average daily attendance and administrative costs per pupil. There was a rank-difference correlation of .68 between administrative expenditures per pupil in average daily attendance and assessed valuations per pupil in average daily attendance.

Administrative expenditures per teacher. There are times when it is desirable to compute certain expenditures in terms of the number of teachers employed. State funds for services other than teacher salaries are distributed to schools participating in the Texas Foundation School Program on this basis. The teacher-pupil ratio may not be the same in all districts. A number of school districts

employ more teachers than the Minimum Foundation Program provides. Local vigor is indicated by the rate of local taxation for the support of education. The results of local vigor may become evident in increased services provided. More and better trained personnel is often a direct result of such manifestation. There is some evidence to indicate that local initiative or vigor is proportional to the closeness of the relationship of the people with the budget-determining process. Good educational administration may go a long way toward raising the level of local initiative. Increased outlays for educational administration have in many cases served to provide the district with additional and better-trained instructional personnel, the result of superior planning on the part of more experienced officials. Recent studies indicate that in most cases increased outlays for instructional personnel have resulted in substantial improvements in educational offerings. These observations have been presented as a means of emphasizing the fact that the effectiveness of the educational administration in determining improved fiscal policies may be at least partly measured by the cost of such administration per member of the instructional staff. Because of these reasons many expenditures are presented in this study in terms of the number of teachers employed within each district.

Table II shows the administrative expenditure per teacher in each of the forty independent school districts included in this study for the school year 1949-1950. Figures for this table were obtained by dividing the total administrative expenditure of each district by the number of teachers employed in that district. The smallest amount was \$203 spent by Fabens. The largest amount expended per teacher for administrative services was \$607 at Bishop. The mean expenditure was \$327. As will be seen later in the study, the mean expenditure per teacher for all current expenses was \$4,508; thus it may be seen that the \$327 expenditure per teacher represents 7.3 per cent of the total average expenditure. The ratio of the range in expenditures per teacher was approximately 1:3, a ratio similar to that for expenditures per pupil in average daily attendance and for total administrative services. The average administrative expenditure per teacher in this same group of schools for 1948-1949 was \$292.15. The average administrative expenditure for all state schools for 1949-1950 was \$234.

Deviations from the mean administrative expenditure per ADA. Deviations from the mean administrative expenditure per pupil in average daily attendance for each of the forty districts are shown in Table II. It may be seen from

this table that fourteen districts are above the mean expenditure and twenty-six districts are below. The greatest deviation above the mean was \$14.26 at Odem, and the greatest deviation below the mean was \$6.41 at Birdville. The mean deviation was \$3.89. The standard deviation, however, was \$4.40.

CHAPTER SUMMARY

Administrative expenditures have been analyzed and their relation to total current budgets and to pupils in average daily attendance and teachers has been noted in this chapter. The average current budget for the forty school districts studied was \$205,131. The average expenditure for the administrative function was \$14,874. Administrative services accounted for 7.4 per cent of current budgetary expenditures. Although current budgets increased an average of twenty-eight per cent from the 1948-1949 school year to the 1949-1950 school year, the per cent spent for administrative services remained the same. The average per cent of current budgets spent for administration among the school districts studied does not vary significantly from state and national averages, but it is well known that state averages hide the extreme differences in public school expenditure levels which exist within the

states. It is these differences which bring about causes for speculation and call for a re-evaluation of the effectiveness of individual programs.

Administrative expenditures per pupil in average daily attendance increased from \$12.36 to \$15.19 in this group of school districts during the two-year period covered by this study. There was a similar increase in expenditures per teacher from \$292.15 to \$327. The average expenditure for administrative services per ADA in this group of schools exceeded that of the entire state for the same period by \$4.68. The average total expenditure per ADA in this group of schools also exceeded that of the entire state by \$9.83.

There was found to exist a significant statistical relationship between assessed valuations per pupil in average daily attendance and administrative costs per pupil. There was a rank-difference correlation of .68 between administrative expenditures per pupil in average daily attendance and assessed valuations per pupil in average daily attendance. Sufficient variations prevailed, however, to arouse speculation as to the adequacy of some of these expenditures.

There was a correlation coefficient of .50 between total assessed valuations and total administrative

expenditures and a .32 coefficient of correlation between ADA assessed valuations and total administrative expenditures.

These figures indicate a closer relationship between ADA administrative expenditures and ADA assessed valuations than existed between total assessed valuations and total administrative expenditures.

CHAPTER III

INSTRUCTION

This chapter deals with current expenditures for instructional purposes in forty Texas independent school districts for the school year 1949-1950. These expenditures are listed and analyzed under twenty classifications. The tables and their accompanying explanations are designed to reflect instructional expenditures as they relate to the number of teachers employed, number of pupils in average daily attendance, and assessed valuations in support of each pupil.

Salaries of instructional staffs account for the largest single expenditure in school district budgets. The per cent of total current expenditures allocated for instructional purposes, however, varies greatly from one school district to another.⁶

An efficient teaching personnel is essential if schools are to provide adequate opportunities for pupil growth and development. A competent teaching force cannot be provided for the schools of the state unless the various school districts possess the ability to purchase well-qualified educational personnel. With the expansion of the

⁶ Texas Education Agency, Thirty-sixth Biennial Report, passim.

educational program to meet the needs of an advancing democracy, society is in the position of demanding better instructional staffs. The teacher has a peculiar responsibility for leadership and is charged with the responsibility of transmitting the heritages of history to the youth of today and the responsible citizens of tomorrow.

Recent legislation in a number of states has increased the annual amount of state funds for the schools, raised salary standards for teachers, and expanded the scope of state participation in school support.⁷ The recent Gilmer-Aiken legislation in Texas has, besides placing a floor under the educational program and guaranteeing financial support for a minimum foundation program, provided additional possibilities for specially trained nurses, supervisors, librarians, visiting teachers, counselors, and classroom teachers. While much progress has been made, there still remains much to be done. Although teacher salaries are going higher, the parallel rise in living costs, coupled with increased personal taxes, tends to lower the purchasing power of teacher salaries rather than raise it. There is also a tendency for business and industrial salaries to top teacher salaries. These factors

⁷ Federal Security Agency, Annual Report, 1948, p. 462.

tend to create a dearth in the supply of teachers. There is also a demand for teachers with higher qualifications. Provisions should be made to insure instructional staff salaries which are commensurate with their education and experience in relation to those in business and industry.

Purposes of the chapter. This chapter presents data on the expenditures for instruction in forty independent school districts in Texas for the school year 1949-1950 together with comparisons extending over a two-year period. The material in this chapter deals with the following phases: first, total instructional expenditures; second, budgetary percentages spent for instructional expenditures; third, instructional expenditures for white pupils; fourth, instructional expenditures for colored pupils; fifth, per cent of instructional expenditures spent for salaries; sixth, instructional expenditures per white pupil in average daily attendance; seventh, instructional expenditures per colored pupil in average daily attendance; eighth, instructional expenditures per pupil in average daily attendance, both colored and white; ninth, total white teacher salaries; tenth, total colored teacher salaries; eleventh, total teacher salaries, both colored and white; twelfth, per cent average salaries increased over previous year; thirteenth, average teacher salaries; fourteenth,

ADA teacher salaries; fifteenth, instructional expenditures per teacher; sixteenth, number of scholastics per teacher; seventeenth, number of pupils enrolled per teacher; eighteenth, number of pupils in average daily attendance per teacher; nineteenth, assessed valuations supporting each teacher; and twentieth, expenditures for supervision.

This chapter makes available a recent and comprehensive summary of statistics on instructional expenditures, as well as some other factors affecting instruction, in a selected group of Texas school districts. This chapter furnishes basic information for the formulation of educational policies and procedures. A summary of much of this information is presented at the close of the chapter. Basic data for this chapter are presented in eight tables according to the various phases of instruction.

Table III presents information on total instructional expenditures in relation to assessed valuations and total current budgets in forty independent school districts in Texas during the 1949-1950 school year. The same table also shows the percentage of each budget spent for instruction. The average expenditure for instruction for the group was \$148,369. The ratio between the minimum and maximum instructional expenditures was essentially the same as that for assessed valuations. The forty districts

TABLE III

**ASSESSED VALUATIONS, CURRENT OPERATION BUDGETS, INSTRUCTION
BUDGETS AND PER CENT OF BUDGETS ALLOCATED FOR INSTRUCTIONAL
PURPOSES IN FORTY TEXAS SCHOOL DISTRICTS, 1949-1950**

Schools	Assessed valuations	Current operation budgets	Instruc- tion budgets	Per cent of budget for instruction
Alpine	\$ 6,800,000	\$153,449	\$126,746	82.6%
Angleton	11,534,210	260,534	155,365	59.6
Ballinger	5,901,523	227,471	172,387	75.8
Birdville	7,765,160	213,253	174,210	81.7
Bishop	17,000,000	170,743	113,856	66.7
Brady	7,267,630	281,800	203,321	72.2
Brenham	6,310,733	191,945	156,908	81.7
Cisco	6,244,417	181,522	135,426	74.6
Cleveland	7,527,521	190,856	152,405	79.9
Coleman	5,687,150	252,646	198,254	78.5
Columbus	7,394,460	146,989	110,529	75.2
Delhart	14,700,743	276,594	194,423	70.3
Dayton	8,981,101	206,107	156,359	75.9
Dickinson	15,399,370	248,668	169,146	68.0
Edna	7,600,000	218,573	167,827	76.8
Electra	9,700,000	249,437	190,972	76.6
Fabens	5,252,387	142,152	109,657	77.1
Ft. Stockton	7,586,660	266,474	192,942	72.4
Gatesville	6,353,992	177,946	146,923	82.6
Georgetown	5,697,445	190,757	146,074	76.6
George West	6,087,169	149,487	96,657	64.7
Hamlin	8,424,893	161,674	119,873	74.1
Jim Hogg	11,233,440	159,046	115,391	72.6
La Porte	10,650,514	242,525	134,030	55.3
Liberty	11,289,692	214,289	153,150	71.5
Marfa	5,960,849	170,534	129,143	75.7
Muleshoe	9,144,320	237,993	164,350	69.1
Odem	5,000,000	96,252	59,373	61.7
Palacios	6,500,000	190,636	140,023	73.5
Pearsall	6,107,293	166,747	121,276	72.7
Perryton	18,630,000	239,929	155,438	64.8
Phillips	17,269,912	303,350	213,862	70.5
Quanah	7,456,670	192,646	138,200	71.7
Rotan	6,000,000	135,232	90,868	67.2
Seymour	8,256,370	224,919	159,025	70.7
Stamford	6,416,390	205,159	161,125	78.5
Stephenville	5,412,286	247,401	198,857	80.4
Taft	13,394,895	194,972	142,367	73.0
Tulia	6,003,554	205,365	117,285	57.1
West Columbia	9,300,000	219,194	150,740	68.8
Maximum:	\$18,630,000	\$303,350	\$213,862	82.6%
Arithmetic means:	\$ 8,731,069	\$205,131	\$148,369	72.5%
Minimum:	\$ 5,000,000	\$ 96,252	\$ 59,373	55.3%

varied in the percentages of the budgets being spent for instruction from 55.3 per cent in La Porte to 82.6 per cent in Alpine, with a mean average of 72.5 per cent.

Total expenditures for instruction. The mere statement of the amount of money spent for instructional services is not a true indication of the actual amount of education accruing to the pupil. Several factors affect these expenditures. Sparsity of population, creating a need for large expenditures for transportation, decreases the revenue which might otherwise be directly assigned to instructional services. The sparsity of scholastic population has a definite effect on the financial outlay required by a school district. This condition affects the financial program in a number of ways. It affects differently school costs at different levels. The ratio of elementary to high school pupils may be an influencing factor in the fiscal needs of a particular district since costs are relatively higher in the secondary schools. In the study of comparative expenditures the use of a sparsity correction formula developed by Paul R. Mort will be found useful. The sparsity effect on the cost of education is most pronounced in the transportation program. The rapidity of growth of a community, which may create an immediate need for greatly

increased plant facilities, may also serve to reduce revenue for instruction. The accounting procedures upon which unit costs are based will materially influence budgetary expenditures as listed. The range in expenditures for instruction given in this chapter is an indication of the varying philosophies, accounting practices, and financial support within the various school districts. These factors will account for variations, but extreme practices may indicate a need for a re-evaluation of services rendered. Educational returns may not be directly proportional to the amount of money spent for this purpose. It is fairly certain that expenditures can be so low that the effectiveness of the school program is seriously curtailed, or that expenditures may be so great that money is actually wasted. The difficult question is to determine the amount of money that a community should spend on its educational program in order to realize adequate returns. Perhaps the results achieved by the schools cannot ever be accurately measured in dollars and cents.

Table III shows the total expenditures for instruction in relation to the total assessed wealth and total current budgets in each of the forty independent school districts included in this study. Since the instructional budget makes up the greatest part of the expenditures of

public schools, it is interesting to compare it with total expenditures and assessed wealth. Perryton with the greatest assessed wealth has an instructional budget which is only slightly above the mean for the group. This fact is partly, if not largely, explained by the fact that Perryton has only thirty-nine teachers, a figure which is less than the forty-six mean. While Perryton spends less than the mean for average teacher salaries and ADA teacher salaries, it has the highest instructional expenditure per teacher. This may be the result of the purchase of substantial quantities of instructional materials and supplies, laboratory equipment, or books.

Total instructional expenditures as given in this chapter are those shown on the Texas standard school budget form as instruction by the school districts studied. These expenditures include salaries of supervisors, principals, teachers, and other instructional staff members, as well as clerical assistants connected with the instructional program, textbooks, teaching supplies, and other supplies and expenses of an instructional nature. Since the Texas standard budget form is only a brief statement of income and expenditures, and does not provide or ask for much detailed information, a breakdown of instructional services is not readily obtainable from it.

Of the districts studied, Odem had the lowest assessed wealth and also the lowest instructional budget with only twenty teachers, the lowest number for the group, and a figure considerably lower than the forty-six mean. La Porte was low in per cent of the budget spent for instruction with 55.3 per cent, which was considerably lower than the 72.5 per cent mean.

The mean expenditure for instructional services within this group of school districts was \$148,369 with seventeen districts within \$15,000 of the mean. Only two districts spent more than \$200,000 and only three spent less than \$100,000.

Per cent of budgets spent for instruction. Table III shows the per cent of current budgets spent for instructional services in each of the forty Texas independent school districts covered by this study. Figures for this table were derived by dividing the total instructional expenditures by the current budget in each of the forty school districts studied. Phillips with the largest total instruction budget spent 70.5 per cent of its total current budget for this phase of the program, which is lower than the 72.5 per cent mean for the group. Alpine with the greatest per cent of its current budget going for instruction had a total instruction budget of \$126,746, which is

lower than the \$148,369 mean for the group. Total instructional expenditures varied widely with the number of teachers, supplies and other services. Since some heavy and expensive laboratory equipment is sometimes included as instructional supplies by one school district, and as equipment by another, it is often difficult to ascertain the true amount of educational services accruing to the pupils by a mere statement of the percentage of the budget being spent for that purpose. This example, and others that could be given, will serve to point out the fact that it is possible for administrative officials to use the present budget form in a manner which would create the illusion that instructional services are better than they may actually be.

The mean percentage of total current budgets spent for instructional services in this group of school districts was 72.5 per cent. Twenty-seven districts fell within five per cent of this mean. The lowest percentage was 55.3 at La Porte. La Porte was below the mean in number of teachers and in expenditures per pupil in ADA and per teacher, as well as average teacher salaries and ADA teacher salaries.

Total expenditures for white instruction. It may be noted from Table IV that the four school districts spending

TABLE IV

**INSTRUCTIONAL EXPENDITURES FOR BOTH WHITE AND COLORED PUPILS
AND THE PER CENT OF INSTRUCTIONAL EXPENDITURES REPRESENTED
BY SALARIES IN FORTY TEXAS SCHOOL DISTRICTS, 1949-1950**

Schools	White	Colored	Both	Per cent of inst. budgets for salaries
Alpine	\$123,727	\$ 3,019	\$126,746	101.8%
Angleton	105,928	49,437	155,365	92.6
Ballinger	158,356	14,031	172,387	89.1
Birdville	174,210	none	174,210	94.6
Bishop	110,859	2,997	113,856	82.4
Brady	194,022	9,299	203,321	91.4
Brenham	107,260	49,648	156,908	94.2
Cisco	132,275	3,151	135,426	95.7
Cleveland	125,879	26,526	152,405	94.6
Coleman	180,092	18,162	198,254	84.5
Columbus	73,556	36,973	110,529	99.0
Dalhart	191,372	3,051	194,423	96.9
Dayton	116,990	39,369	156,359	91.2
Dickinson	134,566	34,580	169,146	86.7
Edna	128,527	39,300	167,827	91.0
Electra	187,975	2,997	190,972	83.7
Fabens	107,164	2,493	109,657	94.3
Ft. Stockton	192,942	none	192,942	88.1
Gatesville	141,901	5,022	146,923	89.6
Georgetown	128,574	17,500	146,074	89.4
George West	96,657	none	96,657	92.7
Hamlin	109,981	9,892	119,873	91.1
Jim Hogg	115,391	none	115,391	81.8
LaPorte	128,288	5,742	134,030	88.9
Liberty	109,760	43,390	153,150	82.5
Marfa	126,673	2,470	129,143	92.6
Muleshoe	161,036	3,314	164,350	94.2
Odem	59,373	none	59,373	100.4
Palacios	131,039	8,984	140,023	89.9
Pearsall	117,625	3,651	121,276	91.1
Perryton	155,438	none	155,438	69.3
Phillips	213,862	none	213,862	89.5
Quanah	129,532	8,668	138,200	97.1
Rotan	87,449	3,419	90,868	111.5
Seymour	155,962	3,063	159,025	90.3
Stamford	147,252	13,873	161,125	93.2
Stephenville	195,806	3,051	198,857	90.8
Taft	137,039	5,328	142,367	87.2
Tulia	114,019	3,266	117,285	118.2
West Columbia	109,400	41,340	150,740	91.3
Maximum:	\$213,862	\$49,648	\$213,862	118.2%
Arithmetic means:	\$135,444	\$15,667	\$148,369	91.9%
Minimum:	\$ 59,373	\$ 2,470	\$ 59,373	69.3%

less than \$100,000 for white instruction were Odem, Columbus, Rotan, and George West. Only one district, Phillips, spent over \$200,000 for this purpose. Fourteen districts were within \$15,000 of the mean of \$135,444. The range in total instruction expenditures was from \$59,373 at Odem, with the least number of teachers, to \$213,862 at Phillips, with the fourth from the largest number of teachers. Neither Odem nor Phillips listed expenditures for colored instruction.

All total expenditures for instruction were taken from the budgets of the various school districts. Separate totals are listed for white instruction and for colored instruction. Figures for both white and colored instruction include, according to the Texas standard budget form, salaries of principals, supervisors, instructional staff, clerical assistants, and supplies relating to instruction.

Total expenditures for colored instruction. The range in expenditures for total colored instruction as shown in Table IV was \$47,178. Marfa, with one colored teacher, spent \$2,470 while Brenham, with sixteen colored teachers, spent \$49,648, or an average of \$3,103 per teacher, for colored instruction. The mean expenditure for the group, \$15,667, was closely adhered to by four districts, Ballinger, Coleman, Georgetown, and Stamford, whose expenditures were all within \$4,000 of the mean.

Per cent of instruction budgets spent for salaries.

The per cent of each instruction budget spent for salaries, see Table IV, was obtained by dividing the figures given for total salaries on the superintendent's annual report by the given figures for total instruction as listed on each school district budget.

It may be seen from Table IV that four schools claimed a greater expenditure for instructional salaries than for total instructional services. This fact may be explained or partly explained by several factors. The superintendent's annual report is made at the close of the scholastic year which ends on the last day of June. The budgets are made at the close of the fiscal year which ends on the last day of August. It may therefore be seen that teacher resignations or the expiration of contracts of special teachers before the close of the fiscal year might account for this condition. It is also possible that mistakes occur in reporting.

Differences in reported figures may sometimes be due to the fact that public school districts actually have three annual reporting periods: first, the scholastic year which runs from July 1 to July 1; second, the fiscal year which runs from September 1 to September 1; and third, the tax year which runs from January 1 to January 1.

The mean percentage of the instructional budget spent for salaries in this group of school districts was 91.9 per cent. The expenditures of twenty-three districts were below this mean. The expenditures of eight districts were within five per cent of the mean. Perryton spent 69.3 per cent of its instructional budget for salaries. This represents the lowest expenditure for the group.

Cost of white instruction per pupil in average daily attendance. Table V shows the expenditures for instructional services per pupil in ADA in each of the forty independent school districts included in this study for the school year 1949-1950. The figures for these expenditures were obtained by dividing the total amounts spent by each district for white instruction by the number of pupils in average daily attendance in that district according to figures in the Texas Education Agency offices for the school year 1949-1950.

There was considerable variation in expenditures for ADA white instruction. The range of \$89 was 60.5 per cent of the mean expenditure of \$147. Rotan with thirty-six teachers and an assessed wealth of \$6,000,000 had the lowest expenditure of \$109. Dickinson with forty-six teachers and an assessed wealth of \$15,399,370 had the greatest instructional expenditure of \$198 per pupil in average

TABLE V

AVERAGE DAILY ATTENDANCE EXPENDITURES FOR INSTRUCTION AND
 NUMBER OF PUPILS IN ADA PER TEACHER IN
 FORTY TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	ADA white	ADA colored	ADA both	ADA per teacher
Alpine	\$148	\$756	\$151	20
Angleton	132	139	134	22
Ballinger	142	130	141	24
Birdville	127	none	127	25
Bishop	157	86	154	24
Brady	174	155	173	20
Brenham	143	146	144	22
Cisco	135	263	137	24
Cleveland	130	117	127	26
Coleman	150	233	155	23
Columbus	127	122	125	23
Dalhart	145	381	146	20
Dayton	189	140	173	19
Dickinson	198	157	188	20
Edna	144	156	146	22
Electra	164	176	164	21
Fabens	128	113	128	23
Ft. Stockton	193	none	193	19
Gatesville	138	140	138	24
Georgetown	155	140	153	22
George West	128	none	128	23
Hamlin	135	96	130	24
Jim Hogg	125	none	125	26
La Porte	131	174	133	23
Liberty	159	130	150	24
Marfa	173	618	176	18
Muleshoe	139	221	140	22
Odem	150	none	150	20
Palacios	146	214	149	22
Pearsall	135	126	134	24
Perryton	160	none	160	25
Phillips	197	none	197	19
Quanah	129	117	128	24
Rotan	109	101	109	23
Seymour	138	383	140	24
Stamford	143	130	142	23
Stephenville	152	218	153	22
Taft	167	130	165	20
Tulia	113	653	116	22
West Columbia	148	180	156	21
Maximum:	\$198	\$756	\$197	26
Arithmetic means:	\$147	\$213	\$147	22
Minimum:	\$109	\$ 86	\$109	18

daily attendance. Seventeen districts spent more than the mean, while fourteen districts made up the lower one-third of the range in expenditures.

Cost of colored instruction per pupil in average daily attendance. Figures used in this table were derived in the same manner as those for white pupils. The range of \$670 is considerably greater than that for whites. Seven districts reported no colored instruction. The range in colored pupils in average daily attendance was from 4 to 356 pupils. Alpine with only four colored pupils in ADA spent \$756 per pupil, while Bishop with thirty-five colored pupils in ADA spent only \$86 per pupil. The mean expenditure for instruction per colored pupil in ADA was \$213. This figure should not be directly compared, however, with the \$147 mean expenditure per white ADA. Comparative figures may be obtained only by the use of a small school or sparsity correction formula. The use of such a formula produces figures which more adequately portray educational needs as they are influenced by local conditions.

Instructional expenditure per pupil in average daily attendance, both colored and white. The expenditures for instruction per pupil in average daily attendance, both colored and white, in forty Texas school districts are shown

in Table V. The figures for these expenditures were obtained by dividing the total amount spent by each district for instructional purposes by the number of pupils in average daily attendance, both colored and white, in each district according to figures in the offices of the Texas Education Agency for the school year 1949-1950. There was considerable variation in the instructional expenditures per pupil in ADA within the forty districts comprising this study. The range in expenditures was \$88. Phillips with an assessed valuation of \$17,269,912 had a scholastic population of 1,184, with 1,087 pupils in ADA, and spent \$197 per pupil. Rotan with an assessed valuation of \$6,000,000 had a scholastic population of 1,204, with 837 pupils in ADA, and spent \$109 per pupil. The mean expenditure for instruction per pupil in ADA was \$147 while the mean ADA was 1,011 pupils. Eighteen school districts spent more than the mean, while the expenditures of eight districts were less than \$17 below the mean expenditure. The mean instructional expenditure of \$147 per pupil in ADA for the school year 1949-1950 represents an increase of \$28 per pupil over the preceding year, an increase of 23.5 per cent.

Total white teacher salaries. Table VI shows the total amounts spent for salaries of white teachers in each

TABLE VI

WHITE TEACHER SALARIES, COLORED TEACHER SALARIES, TOTAL
TEACHER SALARIES, AND PER CENT OF INCREASE IN
FORTY TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	White teacher salaries	Colored teacher salaries	Total teacher salaries	Per cent increase from pre- ceding year
Alpine	\$126,470	\$ 2,619	\$129,089	17.4%
Angleton	95,808	48,072	143,880	17.7
Ballinger	139,563	14,115	153,678	19.9
Birdville	164,762	none	164,762	19.6
Bishop	90,858	2,997	93,855	1.7
Brady	176,552	9,261	185,813	22.4
Brenham	99,485	48,293	147,778	16.2
Cisco	126,600	3,051	129,651	19.0
Cleveland	118,792	25,353	144,145	24.8
Coleman	153,254	14,223	167,477	19.3
Columbus	68,958	40,464	109,422	23.5
Dalhart	185,281	3,051	188,332	20.7
Dayton	105,176	37,418	142,594	19.3
Dickinson	115,412	31,225	146,637	23.7
Edna	116,011	36,648	152,659	19.3
Electra	164,134	2,997	167,131	21.9
Fabens	100,957	2,493	103,450	16.7
Ft. Stockton	170,041	none	170,041	13.7
Gatesville	129,119	2,511	131,630	16.8
Georgetown	113,828	16,740	130,568	28.7
George West	89,593	none	89,593	14.3
Hamlin	99,363	9,882	109,245	21.4
Jim Hogg	94,424	none	94,424	9.2
La Porte	113,508	5,670	119,178	15.6
Liberty	85,410	40,875	126,285	22.1
Marfa	117,186	2,403	119,589	13.8
Muleshoe	151,816	3,054	154,870	21.1
Odem	59,586	none	59,586	10.1
Palacios	117,209	8,703	125,912	23.5
Pearsall	107,392	3,051	110,443	22.7
Perryton	107,748	none	107,748	9.5
Phillips	191,390	none	191,390	14.8
Quannah	125,464	8,667	134,131	21.5
Rotan	97,642	3,685	101,327	25.4
Seymour	140,479	3,051	143,530	22.8
Stamford	137,519	12,663	150,182	18.6
Stephenville	177,580	3,051	180,631	22.5
Taft	119,020	5,166	124,186	11.6
Tulia	135,591	3,051	138,642	21.1
West Columbia	98,445	39,141	137,586	21.7
Maximum:	\$185,281	\$48,293	\$188,332	28.7%
Arithmetic means:	\$123,186	\$14,959	\$135,527	18.0%
Minimum:	\$ 59,586	\$ 2,403	\$ 59,586	1.7%

of the forty independent school districts covered by this study for the school year 1949-1950. Figures for this table were taken from the superintendents' annual reports for the above year. These figures do not include salaries of principals, but do include salaries of all other teaching personnel, including supervisors, school nurses, and visiting teachers. The greatest expenditure of \$185,281 was at Dalhart with the greatest number of teachers, sixty-five. The lowest expenditure for white teacher salaries was at Odem with only twenty teachers. The mean expenditure for white teacher salaries was \$123,186.

Total colored teacher salaries. It may be noted from Table VI that total expenditures for salaries of colored teachers within the forty school districts covered by this study ranged from \$2,403 at Marfa with one colored teacher to \$48,293 at Brenham with sixteen colored teachers. Seven districts did not list any colored teachers. The ratio of the range in white teacher salaries and number of white teachers within these districts was approximately the same. This situation was also true of the relationship between colored teacher salaries and the number of colored teachers. The mean expenditure for colored teacher salaries within the forty districts was \$14,959.

Total teacher salaries. It was not until the 1912-1913 school year that salaries of teachers in public elementary and secondary schools in the United States reached an average of \$500 per year. The period from 1929-1930 has, with the exception of the depression years 1933-1934 to 1937-1938, been characterized by a steady increase, until the average for the continental United States was \$2,639 in 1947-1948 for teachers, principals, and supervisors. Due to the greatly increased cost of living, however, the 1947-1948 average salary had less purchasing power than the lower average salary in 1929-1930.⁸ Teacher salaries increased in 1947-1948 on the average about twelve per cent over the previous year, compared with the increase during the year of about twenty-three per cent in the cost of living.

Salaries, of course, vary with the education and experience as well as size of the faculty. A mere statement of a greater sum expended for salaries by one school district over another does not indicate a better job of instruction.

Total expenditures for teacher salaries ranged from a high of \$188,332 at Dalhart to a low of \$59,586 at Odem.

⁸ Statistics of State School Systems, Biennial Report, U. S. Office of Education, 1947-1948.

Odem had the least number of teachers, but the average salary per teacher was \$10 above the mean average for the forty districts. The mean expenditure for teacher salaries in the forty districts was \$135,527.

Total teacher salaries were taken from the superintendents' annual reports and include salaries of supervisors. Some published material does not state whether salaries include other than classroom teacher salaries and because of this fact may not readily be used as a basis of comparison. In this study principals' salaries are not included with those of teachers since they would tend to indicate a higher figure than would otherwise be obtained. This fact should be remembered in making comparisons.

Table VI shows that teacher salaries increased in the various districts over the two-year period covered by this study from 1.7 to 28.7 per cent. The average increase was eighteen per cent. While total instructional expenditures increased twenty-eight per cent, ADA instructional expenditures increased only 23.5 per cent and teacher salaries eighteen per cent.

Average salaries of teachers. The number of members comprising the instructional staffs in school districts

covered by this study increased from 1,622 in 1948-1949 to 1,820 in 1949-1950. This represented an increase of 198, or 12.2 per cent, while the average daily attendance increased only 4.4 per cent during the same period of time. The number of pupils in average daily attendance per teacher decreased during this period from twenty-four to twenty-two pupils. Figures for average teacher salaries were derived by dividing the total amount spent for teacher salaries by the number of members of the instructional staff in each district studied. The average salary per member of the instructional staff in these forty Texas school districts increased from \$2,510 in 1948-1949 to \$2,969 in 1949-1950, an increase of \$459 or eighteen per cent. The five districts showing the lowest average annual salaries for 1949-1950, as seen in Table VII, were: Jim Hogg, \$2,698; George West, \$2,715; Fabens, \$2,722; Angleton, \$2,767; and La Porte, \$2,772. The five districts paying the highest average salaries were: Phillips, \$3,418; Ft. Stockton, \$3,208; Stephenville, \$3,114; Alpine, \$3,149; and Brady, \$3,149. The distribution of average teacher salaries in the various districts shows that none of these districts paid an average of \$3,000 or over in 1948-1949, while in 1949-1950 fifteen districts paid an average of \$3,000 or better.

TABLE VII

TOTAL, AVERAGE, AND ADA TEACHER SALARIES WITH TOTAL
INSTRUCTIONAL EXPENDITURES PER TEACHER IN
FORTY TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Total salaries	Average salaries	Teacher salaries per ADA	Instruction per teacher
* Alpine	\$129,089	\$3,149	\$154	\$3,091
Angleton	143,880	2,767	124	2,988
Ballinger	153,678	2,955	126	3,315
Birdville	164,762	2,996	120	3,167
Bishop	93,855	3,028	127	3,673
Brady	185,813	3,149	158	3,446
Brenham	147,778	3,016	136	3,202
Cisco	129,651	3,087	131	3,224
Cleveland	144,145	3,067	120	3,243
Coleman	167,477	3,045	131	3,605
Columbus	109,422	2,880	124	2,909
Dalhart	188,332	2,854	142	2,946
Dayton	142,594	3,034	158	3,327
Dickinson	146,637	3,188	163	3,677
Edna	152,659	2,936	133	3,227
Electra	167,131	2,984	144	3,410
Fabens	103,450	2,722	121	2,886
Ft. Stockton	170,041	3,208	170	3,640
Gatesville	131,630	2,992	124	3,339
Georgetown	130,568	3,036	136	3,397
George West	89,593	2,715	118	2,929
Hamlin	109,245	2,875	119	3,155
Jim Hogg	94,424	2,698	102	3,297
La Porte	119,178	2,772	118	3,117
Liberty	126,285	2,937	123	3,562
Marfa	119,589	2,990	163	3,229
Muleshoe	154,870	2,868	132	3,044
Odem	59,586	2,979	150	2,969
Palacios	125,912	2,998	134	3,334
Pearsall	110,443	2,906	122	3,191
Perryton	107,748	2,763	111	3,986
Phillips	191,390	3,418	176	3,819
Quannah	134,131	2,981	124	3,071
* Rotan	101,327	2,815	121	2,524
Seymour	143,530	3,054	126	3,384
Stamford	150,182	3,004	132	3,223
Stephenville	180,631	3,114	151	3,429
Taft	124,186	2,888	144	3,311
* Tulia	138,642	2,950	137	2,495
West Columbia	137,586	2,927	142	3,207
Maximum:	\$188,332	\$3,418	\$176	\$3,986
Arithmetic mean:	\$135,527	\$2,969	\$135	\$3,261
Minimum:	\$ 59,586	\$2,698	\$102	\$2,495

* Average teacher salaries reported as greater than instruction per teacher

In any discussion of teacher personnel several factors need to be considered. At the present time serious shortages are being felt in our schools. Gains in staffing the public schools during recent years have been spotty and unexpectedly slow. At least one important cause of the teacher shortage has been the reduced supply of prospective teachers. The differences which exist among school districts in the ability to purchase teaching services have caused concern, especially in the less wealthy districts. There still remain wide differences in educational opportunities resulting from differences in ability to support education. The shortage of prospective teachers is particularly alarming in view of recent population trends. Approximately a million more children were born in 1946 than in 1935. The peak in the school enrollment curve, passing successively through the several elementary and high school grades and college years, will add appreciably to the future demands for new teachers on every school level. The National Education Association estimates that about 130,000 additional elementary teachers will be required in the fall of 1953. A substantial increase in the need for high school teachers will follow.⁹

⁹ Federal Security Agency, Annual Report, Washington, D. C., 1948, p. 496.

Teacher salaries per pupil in average daily attendance. Teacher salaries per pupil in ADA varied from \$102 to \$176 in the forty school districts covered by this study during the school year 1949-1950, as shown in Table VII. Figures for this table were derived by dividing the total amount spent for instruction salaries by the number of pupils in ADA in each district studied. Since the distribution of a portion of state funds is made to school districts on the basis of ADA, it is important to determine many items of expenditure in terms of this unit of measure. As has been shown previously in this study, instructional salaries vary greatly with the education and experience of the staff. It is conceivable, however, that too great a range in salaries per ADA and per teacher would tend to indicate extreme practices on the part of school district officials. The Foundation School Program Act provides opportunity for local school district initiative for an enlarged and an enriched program of education. The same act also provides financial support for a minimum foundation program. There is little reason for a school district to attempt to stretch its money by hiring teachers whose education and experience place them in a low salary bracket. The range in instructional salaries shown in this study may be caused partly by the existence of this practice

or partly to the limited supply of teachers qualifying for higher salaries. Phillips spent the largest amount for teacher salaries per pupil in ADA, which was \$176 for the 1,087 white pupils. Jim Hogg spent the lowest amount for the same purpose, or \$102 for 923 white pupils. Neither district listed any colored pupils. The mean expenditure for the group was \$135 paid for a mean average on 1,011 pupils in ADA. The four districts showing the lowest expenditures were Jim Hogg, Perryton, George West, and Hamlin. The four districts showing the highest expenditures were Phillips, Ft. Stockton, Dickinson, and Marfa. Sixteen districts spent more than the mean expenditure for this service.

Total expenditures for instruction per teacher.

Table VII shows the total instructional expenditures per teacher in each of the forty independent school districts included in this study for the school year 1949-1950. Figures for this table were derived by dividing the amounts spent for all instructional services by the number of teachers employed in each district studied. Perryton with the greatest total valuation had the greatest instructional expenditure per teacher with thirty-nine teachers, which is below the forty-six mean for number of teachers. Perryton, however, with 972 pupils in ADA and thirty-nine teachers

spent considerably less than the mean for ADA teacher salaries. At the same time Perryton shows twenty-five pupils in ADA per teacher, which is above the mean of twenty-two for the forty districts. Tulia with an above-the-mean expenditure for ADA teacher salaries spent the lowest amount of \$2,495 for total instructional costs per teacher. The mean instructional expenditure per teacher for the group was \$3,261. Eighteen districts spent more than the mean.

Table VIII presents basic data on the scholastic population, number of pupils enrolled, and number of pupils in average daily attendance per teacher, as well as the assessed wealth in support of each teacher in forty selected independent school districts of Texas during the school year 1949-1950. The mean average scholastic population per teacher was 29.6 for the school year 1949-1950, as compared with 31.8 for the previous year. The average number of pupils enrolled per teacher decreased from thirty-one for the school year 1948-1949 to twenty-eight during the 1949-1950 school year. There was a decrease in ADA per teacher in the forty districts of from twenty-four in 1948-1949 to twenty-two in 1949-1950. The average scholastic population and number of pupils in ADA per teacher for the entire state of Texas during the school year 1949-1950 were thirty and twenty-two, respectively.

TABLE VIII .

SCHOLASTIC POPULATION, NUMBER OF PUPILS ENROLLED AND
IN ADA, AND ASSESSED VALUATIONS PER TEACHER
IN FORTY TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Scholastic population	Enrollment	ADA	Assessed valuations per teacher
Alpine	29	27	20	\$165,854
Angleton	26	24	22	221,812
Ballinger	31	31	24	113,491
Birdville	28	31	25	141,185
Bishop	36	32	24	548,387
Brady	28	27	20	123,180
Brenham	31	26	22	128,790
Cisco	30	29	24	148,677
Cleveland	33	32	25	160,160
Coleman	28	29	23	103,403
Columbus	32	26	23	194,591
Dalhart	24	25	20	222,739
Dayton	25	23	19	191,087
Dickinson	25	24	20	334,769
Edna	30	27	22	146,154
Electra	25	25	21	173,214
Fabens	35	29	23	138,221
Ft. Stockton	28	23	19	143,145
Gatesville	29	29	22	144,409
Georgetown	29	29	22	132,499
George West	34	29	23	184,460
Hamlin	30	40	24	221,708
Jim Hogg	37	33	26	320,955
La Porte	29	29	23	247,686
Liberty	31	29	24	262,551
Marfa	31	23	18	149,021
Muleshoe	26	28	22	169,339
Odem	70	32	20	250,000
Palacios	30	29	22	154,762
Pearsall	39	34	24	160,718
Perryton	31	31	25	477,692
Phillips	21	21	19	308,391
Quanah	28	29	24	165,704
Rotan	33	30	23	166,666
Seymour	29	30	24	175,667
Stamford	30	28	23	128,328
Stephenville	27	28	22	93,315
Taft	37	29	20	311,509
Tulia	26	25	22	127,735
West Columbia	24	24	21	197,872
Maximum:	70	40	26	\$548,387
Arithmetic mean:	30	28	22	\$196,291
Minimum:	21	21	18	\$ 93,315

Number of scholastics per teacher. The number of scholastics per teacher in the forty school districts covered by this study is shown in Table VIII. The mean average for the forty districts was thirty, but the range was from twenty-one in Phillips to seventy at Odem. The reason for the extremely large scholastic population per teacher in Odem is the fact that many of their scholastics are children of migrating laborers and are not therefore schooled entirely in this district. This fact is better shown by the fact that Odem enrolled only thirty-two pupils per teacher and had only twenty pupils in ADA. Pearsall lists a scholastic population per teacher of thirty-nine, which is second only to Odem. Twenty-eight districts had scholastic populations which were within five pupils of the mean.

Number of pupils enrolled per teacher. The percentage of scholastics actually enrolled in the schools varied from 46.5 per cent to 134.4 per cent within the forty districts studied. On an average, however, enrollments represented 94.5 per cent of the scholastic population. There was an average of twenty-eight pupils enrolled per teacher within the forty school districts covered by this study. Pupils enrolled are defined as the total number of pupils completing the enrollment procedures in any school

district within a specified year. This figure does not indicate the span of attendance of a pupil in any particular school. Some students are enrolled for the full year while others may remain only a few weeks or even days.

Hamlin enrolled the largest number of pupils per teacher which was forty, as seen in Table VIII. The least number of pupils enrolled per teacher was found to be twenty-one at Phillips. The three school districts enrolling the largest number of pupils per teacher were Hamlin, Pearsall, and Jim Hogg. The three districts enrolling the least number of pupils per teacher were Phillips, Dayton, and Ft. Stockton.

Number of pupils in average daily attendance per teacher. The Minimum Foundation Program act of the Gilmer-Aiken legislation has seen, in its first year of operation, a decrease in the number of pupils in ADA per teacher from twenty-four to twenty-two in the forty school districts covered by this study. The number of pupils in ADA per teacher varied within the districts studied from eighteen in Marfa to twenty-six in Jim Hogg. A constant problem with public school administrators has been the struggle to reduce class sizes to a point of greatest teacher-pupil efficiency. One of the aims of the advocates of the Minimum Foundation Program was the reduction of the ADA

class size. The average ADA per teacher or class size for the districts studied was twenty-two during the school year 1949-1950. Twenty schools had the average or fewer than the average number of pupils in ADA per teacher.

Assessed valuations supporting each teacher.

Assessed valuations for 1949-1950 in support of each teacher in the forty school districts studied are shown in Table VIII. One district, Bishop, had an assessed wealth of \$548,387 in support of each instructional staff member. This figure represented the greatest wealth per teacher for the group and was considerably higher than the \$93,315 figure for Stephenville, which had the lowest wealth per teacher. The forty districts had a combined assessed valuation of \$349,242,749 supporting 1,820 teachers, or an average of \$196,291 per teacher. Assessed wealth, however, is not synonymous with true wealth or income. The rate of assessment and the per cent of intrinsic value used in determining the basis of assessment cause incomes from similar valuations to vary. The use of the economic index in determining the share each district shall take in participating in the Texas Foundation Program is an equalizing factor which has long been sought in Texas. Although by statute Texas school districts must assess property at one hundred per cent of its current marketable

value, it is common practice in the state to use a lower basis for assessment. This basis varies greatly from one taxing unit to another. It is often difficult to arrive at the full value of certain sources of wealth as, for example, minerals stored in vast underground deposits of unknown dimensions. The depreciation on certain of these mineral deposits, with huge and rapid withdrawals, is such as to soon deprive a district of a large portion of its taxable wealth unless a means of taxation be employed for all taxable assets in relation to their true size and value when discovered. The use of the economic index based on the estimated wealth of a community or county for a one-year period may be questioned. An index based on an average of several years' income would seem more practical since a greater allowance is made for income variation. This index could also operate as a sliding scale in order that local units might pay their appropriate percentage of total costs as they rise or fall at the state level.

Table IX presents information dealing with expenditures for all supervisory services, supervision per pupil in average daily attendance, and supervision per teacher in forty school districts of Texas for the school year 1949-1950. This table shows the extent to which supervision is supported, in the various schools covered by this study, by actual budgetary provision.

TABLE IX

EXPENDITURES FOR SUPERVISION, SUPERVISION PER PUPIL IN
AVERAGE DAILY ATTENDANCE, AND SUPERVISION PER TEACHER
IN FORTY TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Total supervision	ADA supervision	Supervision per teacher
Birdville	\$4,780	\$3.49	\$ 86.91
Brady	3,690	3.31	62.54
Coleman	3,220	2.88	58.55
Dalhart	4,420	3.35	66.97
* Dickinson	2,490	2.77	54.13
Electra	4,920	4.30	87.86
Ft. Stockton	7,910	7.89	149.25
* Georgetown	2,517	2.63	58.53
* Muleshoe	2,970	2.53	55.00
* Palacios	2,835	3.01	67.50
Stephenville	4,660	3.63	80.34
Tulia	4,240	4.21	90.21
Maximum:	\$7,910	\$7.89	\$149.25
Arithmetic mean:	\$4,054	\$3.67	\$ 76.48
Minimum:	\$2,490	\$2.53	\$ 54.13

* Supervision expense listed on budgets only

It may be assumed that a certain amount of supervision of some type exists in all school districts, but the extent of this supervision varies from one district to another and in provisions for supervision within the individual schools. In schools where special supervisory personnel are employed, this fact is expected to be reported on the superintendent's annual report as to number of personnel, salaries, and the amount spent for supervisory services on the school district budget.

Only eight of the forty school districts covered in this study reported the employment of special supervisors and listed their salaries on their superintendent's annual report. These eight districts employed nine supervisors at a total expenditure of \$48,652. Ft. Stockton with 1,002 pupils in ADA and fifty-three teachers employed two supervisors, while each of the other seven districts employed only one. Ft. Stockton spent \$7.89 per pupil in ADA for supervision and \$149.25 per teacher for the same purpose. The eight districts employing special supervisors are Birdville, Brady, Coleman, Dalhart, Electra, Ft. Stockton, Stephenville, and Tulia. Four other schools, Dickinson, Georgetown, Muleshoe, and Palacios, listed expenditures of from \$2,490 to \$2,970 on their budgets for supervision, but indicated on their superintendent's annual report that

no special supervisors were employed and listed no expenditures for supervisor salaries. Thus it may be seen that this very important phase of the educational program received budgetary recognition by only thirty per cent of the schools studied. Within this thirty per cent, expenditures ranged from \$2.53 to \$7.89 per pupil in ADA and from \$54.13 to \$149.25 per teacher. The mean expenditures for the group were \$3.67 and \$76.48 per pupil in ADA and per teacher, respectively.

Table X shows the number of classroom teacher units, number of scholastics and the teacher-pupil ratio in the group of school districts studied, as well as those for the entire state for the two-year period covered by this study. The same table also shows the number of supervisors employed in relation to the number of scholastics in these same districts and in the state during the same time.

The number of classroom teacher units increased from 1,622 to 1,820, or 12.2 per cent, over the two-year period in the selected districts, while the entire state showed an increase of from 47,203 to 51,809, or 9.7 per cent. The number of scholastics per teacher dropped from 31.8 to 29.6 in the selected districts and in the entire state from 32 to 30 during the same period.

During the 1948-1949 school term, no special supervisors were employed by the selected districts; but during

TABLE X

NUMBER OF CLASSROOM TEACHER UNITS, SCHOLASTICS, AND SUPERVISORS WITH
RATIOS IN FORTY TEXAS SCHOOL DISTRICTS AND IN THE ENTIRE
STATE, 1948-1949 AND 1949-1950

	Classroom teacher units	Number of scholastics	Ratio	Number of supervisors	Supervisor- scholastic ratio
1948-1949 Selected schools	1,622	51,619	1-31.8	0	0-51,619
1949-1950 Selected schools	1,820	53,840	1-29.6	9	1- 5,982
1948-1949 Entire state	47,203	1,529,972	1-32.4	207	1- 7,391
1949-1950 Entire state	51,809	1,554,671	1-30.0	368	1- 4,225

the 1949-1950 term, nine supervisors were employed for a total of 53,840 scholastics, giving a ratio of one supervisor for every 5,982 pupils. There were 207 supervisors employed in the entire state during the 1948-1949 school term for 1,529,972 scholastics and a ratio of one supervisor for every 7,391 pupils. During the 1949-1950 term, 368 supervisors were employed for 1,554,671 scholastics or at the rate of one supervisor for every 4,225 pupils.

CHAPTER SUMMARY

Expenditures of the forty schoold districts covered by this study have been analyzed according to the following items: total expenditures for instruction, instructional expenditures per teacher and per pupil in average daily attendance, salaries of teachers, teacher-pupil and supervisor-pupil ratios, expenditures for supervision, and assessed valuations in support of each teacher.

Certain statistical relations were found to exist between ADA assessed valuations and ADA instructional expenditures. A rank difference correlation of .33 was found to exist between ADA assessed valuations and ADA instructional expenditures. There was a coefficient of .25 between total assessed valuations and total instructional expenditures, but a negative correlation between ADA assessed valuations and instructional expenditures.

The forty school districts listed in this study spent an average of 72.5 per cent of their current operating budgets for instructional services. The range in percentages among the various school districts was from 55.3 to 82.6 per cent. Teacher salaries accounted for an average of 91.9 per cent of all instructional expenditures.

Expenditures for instruction per white pupil in ADA ranged from \$109 to \$198, while the range for colored was from \$86 to \$756. The mean instructional expenditure per pupil, both colored and white, was \$147 which was an increase of 23.4 per cent over the preceding year.

Teacher salaries per pupil in average daily attendance varied from \$102 to \$176 with a mean of \$135.

Total instructional expenditures per teacher varied from \$2,495 to \$3,986. The mean expenditure was \$3,261.

The scholastic population per teacher decreased from 31.8 to 29.6 over the two-year period covered by this study.

The number of pupils in average daily attendance per teacher was reduced from twenty-four to twenty-two pupils.

The assessed wealth in support of each teacher varied widely from district to district, the range

representing a ratio of more than one to five. The average assessed wealth per teacher was \$196,291.

Of the forty school districts included in this study, eight employed special supervisors. Nine supervisors were employed by the eight districts whose combined scholastic population was 53,840 pupils. Four school districts listed an expenditure for supervision on their budgets, but indicated on their superintendent's annual report that no special supervisors were retained and that no salaries were paid for this activity. There was no indication of the nature of the services purchased under the heading of supervision. In the districts listing expenditures for supervision, these expenditures ranged from \$2.53 to \$7.89 per pupil in average daily attendance and from \$54.13 to \$149.25 per teacher.

Total instructional expenditures increased twenty-eight per cent over the two-year period while instructional expenditures per ADA increased only 23.5 per cent and teacher salaries 18 per cent.

CHAPTER IV

SUPPORTING SERVICES

This chapter deals with current expenditures for the school year 1949-1950 for all services other than those specifically labeled as administration or instruction in forty Texas independent school districts. These expenditures are listed and analyzed according to the various budgetary functions. The tables and their accompanying explanations depict the nature and extent of financial outlays in support of instructional programs in the districts studied.

The term supporting services as used in this study refers to all services purchased by a school district other than those specifically listed as administration or instruction. The importance of these supporting services should not be underestimated. They assume many forms and involve a wide range of activities and items. Studies have been made and surveys run which offer conclusive proof that the character and quality of buildings, lighting and color effects, health facilities, and other factors vital to the operation of a school system, exert a profound and lasting effect on the health, morale, and general efficiency of both pupils and school personnel.

Since approximately one-third of the budget of each school district is spent for supporting services, the administration of this phase of the program should receive major attention and consideration. In the operation of the plant the school-business official is confronted with the problem of securing the most efficient human services and the most usable and practical equipment and supplies for the money expended. A sound philosophy with reference to the general operation of a school system is imperative if the school official and maintenance staff secure for the purpose of furthering the learning processes the best available supporting services. A maintenance program to be economical must be timely, efficient, and reasonable in cost. This means that repairs must be made promptly by competent laborers under careful supervision, with the use of proper tools, equipment, and supplied at a cost that is consistent with the value of service rendered. In a well-organized school system a piece of equipment should be valued according to its contribution to the whole education process. However good a piece of equipment, its use becomes extravagant waste when replacing it would show an increase in general efficiency.

Very often school officials wish to compare expenditures in their district with those of other districts. Expenditures of different school districts are not, however,

always directly comparable. Many factors must be taken into consideration in attempting such comparisons. State and nation-wide averages are often misleading. "The United States is characterized by extreme variations in public school expenditures. State averages hide the extreme differences in public school expenditure levels which exist within states--ratios of over 20:1 in some states."¹⁰ It is not always an indication that a school district which spends more for certain budgetary items is receiving proportionately greater returns for its money. Total expenditures in terms of the number of pupils being educated, however, provide a good measure of the effectiveness of an educational program. Studies made in both secondary schools and colleges indicate that greater financial outlays are generally accompanied by improved educational offerings. "Communities spending more for education get more in the way of results generally desired by people. Later studies show that communities which spend more tend to be more adaptable, tend to utilize improved methods more quickly. In addition, higher expenditure schools get a different behavior pattern in the schools: The skills and knowledges are taught more in line with the best understanding of how human beings learn; more attention is given

¹⁰ Burke, op. cit., p. 50.

to the discovery and development of special aptitudes; more attention is given to the positive unfolding in individual boys and girls of stronger patterns of behavior--citizenship, personality, character."¹¹

Purposes of the chapter. This chapter presents data on the expenditures for all services other than those specifically labeled as administration or instruction in forty Texas independent school districts for the school year 1949-1950. The material in this chapter deals with the following phases: first, operation of the plant; second, maintenance of the plant; third, public utilities; fourth, transportation; fifth, fixed charges; sixth, capital outlay; seventh, debt service; eighth, expenditures per pupil in average daily attendance; ninth, expenditures per teacher; tenth, assessed valuations in their relation to certain budgetary items; eleventh, assessed valuations in their relation to tax rates, and twelfth, sources of revenue.

Basic data for this chapter are contained in seventeen tables arranged according to budgetary function. The writer has attempted to present these data in terms of units most readily usable. It is hoped that this

¹¹ Mort and Reusser, op. cit., pp. 140-141.

information will prove useful to school officials in the interpretation and administration of the fiscal affairs of their own local districts. A summary of much of this information is presented at the close of the chapter.

Table XI presents basic information on expenditures in the districts studied for total operation of plant, operational expenditures per pupil in average daily attendance, per teacher, and per \$1 original cost of all school buildings. Total expenditures for operation as seen in Table XI ranged from \$5,586 to \$27,223 with an average of \$12,454. Ft. Stockton with the greatest total expenditure for operation per pupil in average daily attendance, and per teacher, had an expenditure of fifty-one cents per \$1 original value of all buildings, a figure not too far above the average of thirty-eight mills. Alpine with the greatest expenditure for operation per \$1 school buildings had an expenditure which was only slightly above the average per teacher and per pupil in average daily attendance, and below the average for total operation. Muleshoe with the lowest operational expenditure per \$1 building cost had considerably below the average expenditure per teacher and per pupil in average daily attendance, but fell only slightly below the average total expenditure. The range in operational expenditures per pupil in average daily attendance was

TABLE XI

TOTAL EXPENDITURES FOR PLANT OPERATION, OPERATION EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE, PER TEACHER, AND PER \$1 COST OF SCHOOL BUILDINGS IN FORTY TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Total operation	ADA operation	Operation per teacher	Cost per \$1 school bldgs.
Alpine	\$11,780	\$14.06	\$287	\$0.080
Angleton	18,227	15.75	351	.026
Ballinger	12,797	10.46	246	.039
Birdville	7,892	5.77	143	.025
Bishop	12,147	16.39	392	.029
Brady	13,292	11.31	225	.048
Brenham	18,255	16.76	373	.065
Cisco	9,623	9.72	229	.024
Cleveland	7,806	6.52	166	.055
Coleman	11,368	8.90	207	.037
Columbus	5,586	6.33	147	.028
Dalhart	15,217	13.49	231	.068
Dayton	10,512	11.65	224	.039
Dickinson	21,425	23.81	466	.057
Edna	9,331	8.21	179	.037
Electra	15,522	13.37	277	.040
Fabens	12,166	14.21	320	.032
Ft. Stockton	27,223	27.17	514	.051
Gatesville	6,089	5.73	138	.041
Georgetown	10,725	11.22	249	.025
George West	7,791	10.31	236	.040
Hamlin	8,789	9.56	231	.021
Jim Hogg	9,725	10.54	278	.059
La Porte	11,005	10.92	256	.026
Liberty	10,743	10.51	250	.021
Marfa	12,543	17.09	314	.062
Muleshoe	11,285	9.61	209	.015
Odem	7,955	20.09	398	.024
Palacios	12,752	13.54	304	.044
Pearsall	12,779	14.17	336	.038
Perryton	15,693	16.15	402	.020
Phillips	21,939	20.18	392	.040
Quanah	12,203	11.28	271	.039
Rotan	8,386	10.02	233	.025
Seymour	15,908	13.99	338	.023
Stamford	14,649	12.92	293	.023
Stephenville	9,987	7.69	172	.036
Taft	10,462	12.09	243	.049
Tulia	15,359	15.18	327	.036
West Columbia	11,120	11.49	237	.042
Maximum:	\$27,223	\$27.17	\$514	\$0.080
Arithmetic mean:	\$12,454	\$12.70	\$277	\$0.038
Minimum:	\$ 5,586	\$ 5.73	\$138	\$0.015

considerably greater than the range of pupils in average daily attendance in the various districts studied.

The range in salaries for plant operation was from \$3,100 to \$17,528 with an average of \$6,826, as seen in Table XII. Average salaries for operation represented from twenty-four to sixty-eight per cent of all operative costs. Fifty-five per cent of all operative costs went for salaries while forty-five per cent went for supplies. The ratio of the range in total salaries for operation was approximately the same as that for total operating expenditures and supplies. Costs of operational supplies per pupil in average daily attendance varied from \$2.26 to \$12.76 with an average of \$5.69. An average of one-half of all operative expenditures was spent for salaries.

Expenditures for public utilities in the districts studied, as may be seen from Table XIII, ranged from \$1,946 to \$7,007 with an average of \$3,876. Phillips with the greatest expenditure for public utilities spent less than the average per pupil in average daily attendance and per teacher, and approximately the average per \$1 original value of school buildings. George West with the lowest total expenditure for utilities had below the average expenditure per pupil in average daily attendance and per teacher, but closely approximated the average expenditure

TABLE XII

EXPENDITURES FOR OPERATION SALARIES AND SUPPLIES
IN FORTY TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Total salaries	Per cent operation budget for salaries	Operation supplies	ADA supplies
Alpine	\$ 7,200	61%	\$ 4,580	\$ 5.47
Angleton	10,905	60	7,322	6.33
Ballinger	7,639	60	5,158	4.22
Birdville	4,200	53	3,692	2.70
Bishop	6,541	54	5,606	7.57
Brady	8,031	60	5,261	4.48
Brenham	4,390	24	13,865	12.73
Cisco	4,664	48	4,959	5.01
Cleveland	3,945	51	4,461	3.72
Coleman	5,783	51	5,585	4.37
Columbus	3,168	57	2,418	2.74
Dalhart	9,826	65	5,391	4.06
Dayton	6,330	60	4,182	4.64
Dickinson	13,174	61	8,251	9.17
Edna	5,701	61	3,630	3.19
Electra	8,247	53	7,275	6.27
Fabens	8,138	67	4,028	4.71
Ft. Stockton	17,528	64	9,695	9.68
Gatesville	3,694	61	2,395	2.26
Georgetown	6,324	59	4,401	4.60
George West	4,273	55	3,518	4.65
Hamlin	4,695	53	4,094	4.45
Jim Hogg	5,175	53	4,550	4.93
La Porte	6,615	60	4,390	4.36
Liberty	4,944	46	5,799	5.67
Marfa	6,233	50	6,310	8.59
Muleshoe	5,851	52	5,434	4.63
Odem	5,386	68	2,569	6.49
Palacios	7,005	55	5,747	6.10
Pearsall	7,698	60	5,081	5.63
Perryton	9,012	57	6,681	6.87
Phillips	12,898	59	9,041	8.32
Quanah	4,425	36	7,778	7.19
Rotan	3,100	37	5,286	6.32
Seymour	7,855	49	8,053	7.08
Stamford	6,980	48	7,669	6.76
Stephenville	6,580	66	3,407	2.62
Taft	5,971	57	4,491	5.19
Tulia	6,880	45	8,479	8.38
West Columbia	5,716	51	5,404	5.58
Maximum:	\$17,528	68%	\$13,865	\$12.73
Arithmetic mean:	\$ 6,826	55%	\$ 5,650	\$ 5.69
Minimum:	\$ 3,100	24%	\$ 2,395	\$ 2.26

TABLE XIII .

EXPENDITURES FOR PUBLIC UTILITIES IN FORTY INDEPENDENT
SCHOOL DISTRICTS OF TEXAS, 1949-1950

Schools	Total cost	ADA utilities	Utilities per teacher	Cost per \$1 School bldgs.
Alpine	\$4,466	\$5.33	\$109	\$0.030
Angleton	5,176	4.47	100	.007
Ballinger	4,188	3.42	81	.013
Birdville	2,953	2.16	54	.009
Bishop	4,074	5.50	131	.010
Brady	3,474	2.96	59	.012
Brenham	3,209	2.95	65	.011
Cisco	2,879	2.91	69	.007
Cleveland	3,051	2.55	65	.021
Coleman	4,455	3.49	81	.015
Columbus	1,990	2.25	52	.010
Dalhart	3,884	2.92	59	.017
Dayton	3,582	3.97	76	.013
Dickinson	5,326	5.92	116	.014
Edna	2,695	2.37	52	.011
Electra	4,550	3.92	81	.012
Fabens	3,074	3.59	81	.008
Ft. Stockton	6,720	6.71	127	.013
Gatesville	2,057	1.94	47	.014
Georgetown	3,611	3.78	84	.008
George West	1,946	2.57	59	.010
Hamlin	3,006	3.27	79	.007
Jim Hogg	2,600	2.82	74	.016
La Porte	2,737	2.72	64	.007
Liberty	4,564	4.47	106	.009
Marfa	5,523	7.51	138	.027
Muleshoe	3,767	3.21	70	.005
Odem	2,043	5.16	102	.006
Palacios	3,554	3.77	85	.012
Pearsall	3,849	4.27	101	.011
Perryton	5,250	5.40	135	.007
Phillips	7,007	6.45	125	.013
Quanah	3,350	3.10	74	.011
Rotan	3,613	4.32	100	.011
Seymour	4,008	3.53	85	.006
Stamford	5,842	5.15	117	.009
Stephenville	2,388	1.84	41	.009
Taft	4,058	4.69	94	.007
Tulia	5,609	5.54	119	.013
West Columbia	4,919	5.08	105	.019
Maximum:	\$7,007	\$7.51	\$138	\$0.030
Arithmetic mean:	\$3,876	\$3.95	\$ 87	\$0.012
Minimum:	\$1,946	\$1.84	\$ 47	\$0.005

per \$1 original value of school buildings. Alpine with the greatest expenditure for public utilities per \$1 school building costs also had the greatest expenditure for total operation per \$1 school buildings.

Table XIV gives the figures for total maintenance expenditures in forty Texas school districts for the school year 1949-1950. Expenditures for total maintenance in these districts ranged from a low of \$430 in Rotan to a high of \$36,162 in La Porte. The average maintenance expenditure was \$5,710. Maintenance expenditures in the districts studied ranged from one to sixty-four mills per \$1 cost of all school property, with an average of twelve mills. The average maintenance expenditure per pupil in average daily attendance and per teacher was \$5.58 and \$125.10 respectively. There was considerable similarity between ranges in maintenance expenditures per teacher and those per \$1 cost of all school property.

Table XV shows that only ten of the forty districts studied listed expenditures for health services. Among those districts listing such expenditures, the range was from \$411 to \$11,999. Ft. Stockton with 1,002 pupils in average daily attendance used the services of two nurses and listed the greatest expenditure of \$11,999 for health services. Health expenditures per pupil in average daily

TABLE XIV

MAINTENANCE EXPENDITURES IN FORTY TEXAS INDEPENDENT
SCHOOL DISTRICTS, 1949-1950

Schools	Total maintenance	ADA maintenance	Per teacher maintenance	Cost per \$1 property
Alpine	\$ 1,146	\$ 1.37	\$ 27.95	\$0.005
Angleton	11,704	10.12	225.08	.013
Ballinger	6,426	5.25	123.57	.015
Birdville	6,536	4.78	118.84	.017
Bishop	8,244	11.13	265.94	.014
Brady	5,145	4.38	87.20	.013
Brenham	12,424	11.41	253.55	.029
Cisco	8,659	8.75	206.17	.017
Cleveland	2,456	2.05	52.26	.011
Coleman	11,057	8.65	201.04	.026
Columbus	3,827	4.33	100.71	.013
Dalhart	4,886	3.68	74.03	.016
Dayton	2,427	2.69	51.64	.006
Dickinson	3,461	3.85	75.24	.007
Edna	1,661	1.46	31.94	.004
Electra	3,002	2.59	53.61	.005
Fabens	2,969	3.47	78.13	.006
Ft. Stockton	3,984	3.98	75.17	.006
Gatesville	2,029	1.91	46.11	.009
Georgetown	2,701	2.83	62.81	.005
George West	4,127	5.46	125.06	.014
Hamlin	1,137	1.24	29.92	.002
Jim Hogg	3,663	3.97	104.66	.016
La Porte	36,162	35.88	840.98	.064
Liberty	5,665	5.54	131.74	.009
Marfa	2,117	2.88	52.93	.007
Muleshoe	8,889	7.57	164.61	.010
Odem	1,947	4.92	97.35	.005
Palacios	7,899	8.39	188.07	.019
Pearsall	3,602	3.99	94.79	.008
Perryton	3,607	3.78	94.10	.004
Phillips	8,004	7.36	142.93	.011
Quanah	4,300	3.97	95.56	.010
Rotan	430	0.51	11.94	.001
Seymour	4,393	3.86	93.47	.005
Stamford	1,817	1.60	36.34	.002
Stephenville	2,552	1.96	44.00	.007
Taft	7,203	8.33	167.51	.011
Tulia	4,309	4.26	91.68	.008
West Columbia	8,655	8.94	184.15	.023
Maximum:	\$36,162	\$35.88	\$840.98	\$0.064
Arithmetic mean:	\$ 5,710	\$ 5.58	\$125.10	\$0.012
Minimum:	\$ 430	\$ 0.51	\$ 11.94	\$0.001

TABLE XV

TOTAL EXPENDITURES FOR HEALTH SERVICES AND HEALTH EXPENDITURES
PER PUPIL IN AVERAGE DAILY ATTENDANCE AND PER TEACHER
IN TEN SELECTED TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Total expenditures	ADA expenditures	Per teacher expenditures
Birdville	\$ 411	\$ 0.30	\$ 7.47
Brady	1,200	1.02	20.34
Cleveland	438	0.37	9.32
Columbus	1,237	1.40	32.55
Ft. Stockton	11,999	11.98	226.40
Jim Hogg	1,380	1.50	39.43
La Porte	2,544	2.52	59.16
Muleshoe	2,921	2.49	54.09
Stephenville	3,051	2.35	52.60
Tulia	2,403	2.37	51.13
Maximum:	\$11,999	\$11.98	\$226.40
Arithmetic mean:	\$ 2,758	\$ 2.63	\$ 55.25
Minimum:	\$ 411	\$ 0.30	\$ 7.47

attendance ranged from thirty cents in Birdville to \$11.98 in Ft. Stockton. The average health expenditure per pupil in average daily attendance in these districts was \$2.63. Health expenditures per teacher in the districts studied averaged \$55.25 with a range from \$7.47 to \$226.40.

Tables XVI and XVII list figures for the operation of transportation programs in forty Texas school districts during the 1949-1950 school year. Total transportation expenditures in these districts ranged from a low of \$2,249 in Marfa with the least number of pupils transported to a high of \$30,600 in Muleshoe with the largest number of pupils transported. An average of \$13,293 was spent for the transportation of 386 pupils. La Porte had the lowest expenditure per pupil transported with 717 pupils and a total expense of \$9,979. Perryton with the greatest per pupil expense transported 303 pupils for a total expense of \$24,336. Marfa with the lowest total expense and number of pupils transported, and Muleshoe with the greatest total expense and number of pupils transported, had approximately the average expenditure per pupil transported. Perryton with the largest transportation expenditure per pupil operated thirteen busses over 800 miles each day while transporting only 303 pupils. Perryton, however, spent the lowest per cent of its total current budget for transportation. The average cost of transportation services per bus in these districts ranged from a low of \$1,125 in Marfa

TABLE XVI

TOTAL TRANSPORTATION EXPENDITURES, NUMBER OF PUPILS TRANSPORTED
TRANSPORTATION COSTS PER PUPIL TRANSPORTED AND BUDGETARY
PERCENTAGES SPENT FOR THIS SERVICE IN FORTY
TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Total	No. pupils transported	Cost per pupil	Per cent of current budget
Alpine	\$ 845	for athletes	-----	-----
Angleton	17,597	576	\$30.55	6.63%
Ballinger	9,345	286	32.67	4.10
Birdville	2,374	77	30.83	1.11
Bishop	8,060	310	26.00	4.72
Brady	12,665	318	39.83	4.49
Brenham	by county	---	-----	-----
Cisco	19,116	250	76.46	1.05
Cleveland	6,816	288	23.67	3.57
Coleman	6,109	143	42.72	2.41
Columbus	13,206	341	38.73	8.98
Dalhart	14,388	234	61.49	5.20
Dayton	13,530	477	28.36	6.56
Dickinson	12,978	565	22.97	5.21
Edna	16,009	484	33.08	7.32
Electra	13,844	380	36.43	5.55
Fabens	5,753	316	18.21	4.04
Ft. Stockton	9,014	151	59.70	3.38
Gatesville	13,879	765	18.14	7.79
Georgetown	12,055	373	32.32	6.31
George West	22,350	502	44.52	1.49
Hamlin	18,212	516	35.29	1.12
Jim Hogg	9,703	177	54.82	6.10
La Porte	9,979	717	13.92	4.11
Liberty	9,696	381	25.45	4.32
Marfa	2,249	64	35.14	1.31
Muleshoe	30,600	875	34.97	1.28
Odem	11,375	249	45.68	1.18
Palacios	12,261	396	30.96	6.43
Pearsall	14,335	311	46.09	8.59
Perryton	24,336	303	80.32	1.01
Phillips	5,631	207	27.20	1.85
Quanah	16,589	418	39.69	1.07
Rotan	14,500	360	40.28	1.07
Seymour	25,928	610	42.50	6.44
Stamford	8,023	233	34.43	3.91
Stephenville	13,010	524	24.83	5.25
Taft	6,779	360	18.83	3.47
Tulia	18,929	450	40.06	9.21
West Columbia	23,921	682	35.07	1.09
Maximum:	\$30,600	875	\$80.32	9.21%
Arithmetic mean:	\$13,293	386	\$34.44	4.34%
Minimum:	\$ 2,249	64	\$13.92	1.01%

TABLE XVII

ORIGINAL COST OF BUSES PER PUPIL TRANSPORTED, EXPENDITURES
PER \$1 INVESTED AND PER TRANSPORTATION MILE, AND AVERAGE
COST OF TRANSPORTATION PER BUS IN FORTY TEXAS
INDEPENDENT SCHOOL DISTRICTS, 1949-1950

Schools	Cost per pupil	Cost per \$1 invested	Cost per mile	Cost per bus
Alpine	\$ ----	\$ ---	\$ ---	\$ ----
Angleton	----	---	0.17	1,466
Ballinger	25.60	1.27	.12	1,335
Birdville	63.40	0.48	.10	1,187
Bishop	82.20	0.32	.08	1,343
Brady	60.90	0.65	.29	2,111
Brenham	-----	-----	---	-----
Cisco	-----	-----	.26	2,389
Cleveland	55.50	0.43	.16	1,704
Coleman	55.90	0.76	.14	1,527
Columbus	17.50	2.20	.09	1,886
Dalhart	74.00	0.80	.12	1,439
Dayton	66.00	0.43	.28	1,933
Dickinson	38.90	0.59	.25	2,163
Edna	50.60	0.65	.23	1,779
Electra	82.00	0.44	.32	1,538
Fabens	44.30	0.41	.28	1,918
Ft. Stockton	138.40	0.43	.32	2,253
Gatesville	33.30	0.54	.14	1,388
Georgetown	61.20	0.53	.19	1,722
George West	65.70	0.68	.19	2,235
Hamlin	60.00	0.59	.19	2,023
Jim Hogg	107.30	0.59	.19	2,023
La Porte	31.40	0.44	.25	2,495
Liberty	20.90	1.21	.09	1,616
Marfa	68.70	0.51	.12	1,125
Muleshoe	51.40	0.68	.18	1,912
Odem	-----	-----	---	-----
Palacios	63.00	0.49	.14	1,533
Pearsall	93.20	0.49	.21	2,389
Perryton	93.20	0.49	.21	2,389
Phillips	66.10	0.41	.31	1,408
Quanah	71.70	0.55	.16	1,843
Rotan	66.60	0.60	---	2,071
Seymour	66.80	0.63	.18	1,728
Stamford	60.00	0.57	.17	1,337
Stephenville	59.20	0.36	.13	1,183
Taft	59.70	0.31	.11	1,130
Tulia	53.30	0.66	.13	2,103
West Columbia	38.80	0.90	.35	2,658
Maximum:	\$138.40	\$2.56	\$0.35	\$2,658
Arithmetic mean:	\$ 59.80	\$0.69	\$0.18	\$1,788
Minimum:	\$ 20.90	\$0.31	\$0.08	\$1,125

to a high of \$2,658 in West Columbia. The average transportation expenditure per bus in the districts studied was \$1,788. Transportation expenditures per \$1 invested and per transportation mile averaged sixty-nine cents and eighteen cents respectively. The average original cost of busses per pupil transported was \$59.80.

Expenditures for fixed charges in forty Texas school districts during the 1949-1950 school year ranged from \$12 to \$20,410 as shown in Table XVIII. Dalhart with the greatest total expenditure for fixed charges spent also the greatest amount per pupil in average daily attendance and per teacher, but the average per \$1 cost of all school property. Expenditures for fixed charges per pupil in average daily attendance ranged from one cent to \$15.36 and from thirty-two cents to \$309.24 per teacher in the districts studied. Average expenditures for fixed charges per pupil in average daily attendance and per teacher were \$3.43 and \$74.85 respectively.

The cost of capital outlay may vary greatly from year to year within any given school district. The average expenditure of the districts studied for capital outlay should serve as a guide to normal expectancies. Average expenditures for this purpose in forty Texas school districts for the school year 1949-1950 as shown in Table XIX

TABLE XVIII .

TOTAL COST OF FIXED CHARGES, COST PER ADA, COST PER TEACHER,
AND COST PER \$1 SCHOOL PROPERTY, IN FORTY TEXAS
INDEPENDENT SCHOOL DISTRICTS, 1949-1950

Schools	Total cost	ADA cost	Cost per teacher	Cost per \$1 school property
Alpine	\$ 268	\$0.32	\$ 6.54	\$0.001
Angleton	8,258	7.14	158.81	.009
Ballinger	3,701	3.03	71.17	.008
Birdville	2,492	1.82	45.31	.006
Bishop	5,214	7.04	168.19	.009
Brady	2,034	1.73	34.47	.005
Brenham	2,242	2.06	45.76	.005
Cisco	3,327	3.36	79.21	.006
Cleveland	360	0.30	7.66	.002
Coleman	3,767	2.95	68.49	.009
Columbus	12	0.01	0.32	.0004
Dalhart	20,410	15.36	309.24	.007
Dayton	2,015	2.25	43.09	.005
Dickinson	6,286	6.98	136.76	.012
Edna	3,006	2.64	57.81	.007
Electra	3,296	2.84	58.86	.005
Fabens	2,310	2.70	60.79	.005
Ft. Stockton	3,319	3.31	62.62	.005
Gatesville	821	0.77	18.66	.004
Georgetown	1,324	1.38	30.79	.002
George West	2,941	3.89	89.12	.011
Hamlin	2,729	2.97	71.82	.005
Jim Hogg	2,013	2.18	57.51	.009
La Porte	3,456	3.43	80.37	.006
Liberty	1,800	1.76	41.86	.003
Marfa	4,935	6.71	123.38	.017
Muleshoe	3,037	2.39	56.24	.003
Odem	1,594	4.03	79.70	.004
Palacios	3,563	3.78	84.83	.009
Pearsall	6,988	7.75	183.89	.015
Perryton	2,143	2.20	54.95	.002
Phillips	4,244	3.90	75.79	.006
Quanah	2,895	2.68	64.33	.007
Rotan	1,695	2.03	47.08	.004
Seymour	3,624	3.19	77.11	.004
Stamford	3,249	2.87	64.98	.004
Stephenville	1,836	1.41	31.66	.005
Taft	3,675	4.24	85.47	.005
Tulia	2,587	2.56	55.04	.005
West Columbia	4,904	5.07	104.34	.013
Maximum:	\$20,410	\$15.36	\$309.24	\$0.017
Arithmetic mean:	\$ 3,460	\$ 3.43	\$ 74.85	\$0.007
Minimum:	\$ 12	\$ 0.01	\$ 0.32	\$0.0004

TABLE XIX

EXPENDITURES FOR CAPITAL OUTLAY PER PUPIL IN AVERAGE DAILY
ATTENDANCE, PER TEACHER, AND TOTALS WITH ASSESSED VALUATIONS
IN SUPPORT OF EACH \$1 OF CAPITAL OUTLAY IN FORTY
TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Total capital outlay	ADA capital outlay	Capital outlay per teacher	Valuation per \$1 capital outlay
Alpine	\$122,133	\$145.74	\$29.79	\$ 55.68
Angleton	25,836	22.33	.22	446.44
Ballinger	20,031	16.54	3.85	294.62
Birdville	112,107	81.95	20.38	69.27
Bishop	160,214	216.21	2.16	106.11
Brady	11,310	9.63	1.92	642.58
Brenham	62,866	57.73	12.83	100.38
Cisco	1,200	1.21	.29	5,203.68
Cleveland	19,253	16.07	4.10	390.98
Coleman	5,421	4.24	.98	1,049.09
Columbus	166,425	188.48	43.80	44.43
Dalhart	111,818	84.20	16.94	131.47
Dayton	69,327	76.86	14.75	129.55
Dickinson	27,134	30.15	5.90	567.53
Edna	19,094	16.79	3.67	398.03
Electra	7,933	6.83	1.42	1,222.74
Fabens	22,117	25.84	5.82	237.48
Ft. Stockton	44,988	44.90	8.49	168.64
Gatesville	281,842	265.39	64.06	22.54
Georgetown	10,160	10.63	.24	560.77
George West	290,169	383.82	87.93	20.98
Hamlin	8,195	8.92	1.16	1,028.05
Jim Hogg	7,034	7.62	2.01	1,597.02
La Porte	22,981	22.80	5.47	4,634.48
Liberty	24,753	24.22	5.76	456.09
Marfa	22,366	30.43	5.59	266.51
Muleshoe	192,219	163.73	35.60	47.57
Odem	17,127	43.25	8.56	291.94
Palacios	11,903	12.64	2.83	546.08
Pearsall	98,075	108.73	25.81	622.71
Perryton	13,661	14.06	3.50	1,363.37
Phillips	35,866	32.99	6.40	481.51
Quanah	18,365	16.97	4.08	326.90
Rotan	520	.62	.14	11,538.46
Seymour	35,093	308.79	74.70	23.52
Stamford	203,074	179.08	40.61	31.60
Stephenville	43,579	33.54	7.51	124.19
Taft	68,689	79.40	15.97	195.01
Tulia	34,951	34.54	7.44	171.77
West Columbia	268,263	277.13	57.08	34.67
Maximum:	\$290,169	\$383.82	\$87.93	\$11,538.46
Arithmetic mean:	\$ 76,000	\$ 77.63	\$15.99	\$ 89.11
Minimum:	\$ 520	\$.62	\$.14	\$ 20.98

ranged from \$520 to \$290,169 with an average of \$76,000. Capital outlay expenditures in the districts studied ranged from a low of sixty-two cents per pupil in average daily attendance in Rotan to a high of \$383.82 per pupil in George West. The average expenditure for the group was \$77.63. Rotan with the lowest expenditure for capital outlay had the highest assessed valuation per \$1 of capital outlay. The range in assessed valuations supporting each \$1 capital outlay was from \$20.98 in George West with the highest expenditure for this purpose to \$11,538.46 in Rotan with the lowest expenditure. The average assessed valuations in support of capital outlay was \$89.11. Expenditures for capital outlay per teacher in these districts ranged from \$14 to \$8,793 with an average of \$1,599.

Debt service in the selected districts, as shown in Table XX, ranged from a low of \$1,800 in Rotan to a high of \$72,299 in Phillips. The average expenditure for this purpose was \$25,130. There was a wide range in debt service expenditures per pupil in average daily attendance. These expenditures ranged from \$2.15 to \$117.24 per pupil with an average of \$26.99. The average expenditure for debt service was \$552.33, but the range was from \$50 to \$2,321.40 per teacher. Odem with the lowest assessed valuation and the least number of teachers spent the greatest amount for debt service per ADA and per teacher.

TABLE XX

EXPENDITURES FOR DEBT SERVICE PER PUPIL IN AVERAGE DAILY
ATTENDANCE, PER TEACHER, PER \$1 SCHOOL PROPERTY AND
TOTALS IN FORTY TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Total	Per ADA	Per \$1 property	Per teacher
Alpine	\$23,486	\$ 28.03	\$0.094	\$ 572.82
Angleton	43,022	37.18	.048	827.34
Ballinger	23,624	19.32	.054	454.30
Birdville	15,576	11.39	.040	283.20
Bishop	66,666	89.87	.112	2,150.50
Brady	15,853	13.49	.040	268.69
Brenham	15,638	14.36	.037	319.14
Cisco	45,000	45.45	.088	1,071.40
Cleveland	5,770	4.82	.268	122.76
Coleman	21,319	16.68	.050	387.61
Columbus	17,236	19.52	.048	453.57
Dalhart	13,552	10.20	.043	205.33
Dayton	27,342	30.31	.069	588.74
Dickinson	45,428	50.48	.089	987.56
Edna	33,489	29.45	.076	644.01
Electra	29,648	25.54	.044	529.42
Fabens	19,590	22.89	.039	515.52
Ft. Stockton	24,620	24.57	.037	464.52
Gatesville	29,905	28.16	.136	679.65
Georgetown	15,875	16.61	.028	369.18
George West	12,797	16.93	.048	387.78
Hamlin	16,331	17.77	.032	429.76
Jim Hogg	11,922	12.92	.055	340.62
La Porte	20,455	20.29	.038	475.69
Liberty	23,517	23.01	.037	546.90
Marfa	9,747	13.26	.034	243.67
Muleshoe	39,894	33.98	.042	738.77
Odem	46,429	117.24	.124	2,321.40
Palacios	3,090	3.28	.007	735.71
Pearsall	23,802	26.39	.051	626.36
Perryton	40,998	42.18	.047	1,051.20
Phillips	72,299	66.51	.098	1,291.00
Quanah	16,586	15.33	.038	368.57
Rotan	1,800	2.15	.004	50.00
Seymour	24,783	21.80	.030	527.29
Stamford	26,213	23.12	.034	524.26
Stephenville	9,245	7.12	.025	159.39
Taft	31,455	36.36	.047	731.51
Tulia	19,676	19.44	.038	418.63
West Columbia	21,560	22.27	.056	458.72
Maximum:	\$72,299	\$117.24	\$0.268	\$2,321.40
Arithmetic mean:	\$25,130	\$ 26.99	\$0.051	\$ 552.33
Minimum:	\$ 1,800	\$ 2.15	\$0.004	\$ 50.00

Figures for total current expenditures and expenditures for administration, instruction, and supporting services during 1949-1950 in the school districts studied, as well as the percentages represented by these figures, are given in Tables XXI and XXII. The average current budgetary expenditure was \$205,131. Current budgets ranged from a low of \$96,252 in Odem to a high of \$303,350 in Phillips. Average expenditures in these districts for administration and instruction were \$14,874 and \$148,369, representing percentages of 7.4 and 72.5 respectively. On an average, 20.1 per cent of all budgets was spent for supporting services in these districts. Expenditures for supporting services ranged from \$16,531 to \$82,926, representing a range from 9.3 to 37.2 per cent. Percentages of instructional expenditures in these districts ranged from 55.3 to 82.6, with an average of 72.5 per cent. The average expenditure for instruction was \$148,369.

Current expenditures per pupil in average daily attendance in forty Texas school districts for the 1949-1950 school year are given in Table XXIII. These districts spent an average of \$204 per pupil in average daily attendance. These expenditures, however, ranged from a low of \$156 in Birdville with 1,368 pupils in average daily attendance to a high of \$279 in Phillips with 1,087 pupils in

TABLE XXI

**TOTAL CURRENT BUDGETS AND EXPENDITURES FOR ADMINISTRATION,
INSTRUCTION, AND SUPPORTING SERVICES IN FORTY
TEXAS SCHOOL DISTRICTS, 1949-1950**

Schools	Current budgets	Administration budgets	Instruction budgets	Supporting services
Alpine	\$153,440	\$10,000	\$126,746	\$16,703
Angleton	260,534	26,786	155,365	78,383
Ballinger	227,571	14,264	172,387	40,820
Birdville	213,253	12,006	174,210	27,037
Bishop	170,743	18,803	113,856	38,084
Brady	281,800	17,158	203,321	61,321
Brenham	191,945	13,796	156,908	21,241
Cisco	181,522	13,572	135,426	32,524
Cleveland	190,856	15,794	152,405	22,657
Coleman	252,646	15,249	198,254	39,143
Columbus	146,989	10,376	110,529	26,084
Dalhart	276,594	19,246	194,423	62,925
Dayton	206,107	14,730	156,359	35,018
Dickinson	248,668	24,044	169,146	55,478
Edna	218,573	12,758	167,827	37,988
Electra	249,437	14,735	190,972	43,730
Fabens	142,152	7,706	109,657	24,789
Ft. Stockton	266,474	17,913	192,942	55,619
Gatesville	177,946	14,492	146,923	16,531
Georgetown	190,757	13,357	146,074	31,327
George West	149,487	14,981	96,657	37,849
Hamlin	161,674	11,388	119,873	30,413
Jim Hogg	159,046	16,046	115,391	27,609
La Porte	242,525	25,569	134,030	82,926
Liberty	214,289	16,569	153,150	44,474
Marfa	170,534	11,891	129,143	29,500
Muleshoe	237,993	13,491	164,350	60,152
Odem	96,252	11,661	59,373	25,218
Palacios	190,636	13,465	140,023	37,148
Pearsall	166,747	16,920	121,276	28,551
Perryton	239,929	13,685	155,438	70,806
Phillips	303,350	21,118	213,862	68,370
Quanah	192,646	14,438	138,200	40,008
Rotan	135,232	8,689	90,868	35,675
Seymour	224,919	10,573	159,025	55,321
Stamford	205,159	13,835	161,125	30,199
Stephenville	247,401	12,330	198,857	36,214
Taft	194,972	11,867	142,367	40,738
Tulia	205,365	11,652	117,285	76,428
West Columbia	219,194	17,905	150,740	50,549
Maximum:	\$303,350	\$26,786	\$213,862	\$82,926
Arithmetic mean:	\$205,131	\$14,874	\$148,369	\$43,494
Minimum:	\$ 96,252	\$ 7,706	\$ 59,373	\$16,531

TABLE XXII

PERCENTAGES OF CURRENT EXPENDITURES SPENT FOR ADMINISTRATION
INSTRUCTION, AND SUPPORTING SERVICES IN FORTY
TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Adminis- tration	Instruc- tion	Supporting services
Alpine	6.5%	82.6%	10.9%
Angleton	10.1	59.6	30.3
Ballinger	6.3	75.8	17.9
Birdville	5.6	81.7	17.7
Bishop	11.0	66.7	22.3
Brady	6.1	72.2	21.7
Brenham	7.2	81.7	11.1
Cisco	7.5	74.6	17.9
Cleveland	8.3	79.9	11.8
Coleman	6.0	78.5	15.5
Columbus	7.1	75.2	17.7
Dalhart	7.0	70.3	22.7
Dayton	7.1	75.9	17.0
Dickinson	9.7	68.0	22.3
Edna	5.8	76.8	17.4
Electra	5.9	76.6	17.5
Fabens	5.4	77.1	17.5
Ft. Stockton	6.7	72.4	20.9
Gatesville	8.1	82.6	9.3
Georgetown	7.0	76.6	16.4
George West	10.0	64.7	25.3
Hamlin	7.0	74.1	18.9
Jim Hogg	10.1	72.6	17.3
La Porte	10.5	55.3	34.2
Liberty	7.8	71.5	20.7
Marfa	7.0	75.7	17.3
Muleshoe	5.7	69.1	25.3
Odem	12.1	61.7	26.2
Palacios	7.1	73.5	19.4
Pearsall	10.1	72.7	17.2
Perryton	5.7	64.8	29.5
Phillips	7.0	70.5	22.5
Quanah	7.5	71.7	20.8
Rotan	6.4	67.2	26.4
Seymour	4.7	70.7	24.6
Stamford	6.7	78.5	14.8
Stephenville	5.0	80.4	14.6
Taft	6.1	73.0	20.9
Tulia	5.7	57.1	37.2
West Columbia	8.2	68.8	23.0
Maximum:	12.1%	82.6%	37.2%
Arithmetic mean:	7.4%	72.5%	20.1%
Minimum:	4.7%	55.3%	9.3%

TABLE XXIII

CURRENT EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE
IN FORTY INDEPENDENT SCHOOL DISTRICTS OF TEXAS, 1949-1950

Schools	ADA Administration	ADA Instruction	ADA Supporting services	Total expenditures per ADA
Alpine	\$11.93	\$152	\$19.93	\$184
Angleton	23.15	134	67.75	225
Ballinger	11.66	141	33.38	186
Birdville	8.78	127	19.76	156
Bishop	25.38	154	51.40	230
Brady	14.59	173	52.19	240
Brenham	12.67	144	19.51	176
Cisco	13.71	137	32.85	183
Cleveland	13.17	127	18.91	159
Coleman	11.93	155	30.63	198
Columbus	11.75	125	29.54	166
Dalhart	14.48	146	47.38	208
Dayton	16.33	173	38.82	229
Dickinson	26.72	188	61.64	276
Edna	11.12	148	55.85	192
Electra	12.69	164	37.67	215
Fabens	9.00	128	28.96	166
Ft. Stockton	17.88	193	55.51	266
Gatesville	13.65	138	15.57	168
Georgetown	13.96	153	32.77	200
George West	19.79	128	50.06	196
Hamlin	12.39	130	33.09	176
Jim Hogg	17.38	125	29.91	172
La Porte	25.34	133	82.27	241
Liberty	16.29	150	43.54	210
Marfa	16.18	176	40.14	232
Muleshoe	11.48	140	51.24	203
Odem	29.45	145	63.68	243
Palacios	14.29	149	39.44	202
Pearsall	18.76	134	31.65	185
Perryton	14.08	160	72.85	247
Phillips	19.43	197	62.90	279
Quanah	13.34	120	72.74	185
Rotan	10.38	109	42.62	162
Seymour	9.31	140	48.66	198
Stamford	12.19	142	26.63	181
Stephenville	9.49	153	27.88	190
Taft	13.73	165	47.10	225
Tulia	11.51	116	75.52	203
West Columbia	18.50	156	52.22	226
Maximum:	\$29.45	\$197	\$82.27	\$279
Arithmetic mean:	\$15.19	\$147	\$41.44	\$204
Minimum:	\$ 8.78	\$109	\$15.57	\$156

average daily attendance. The ratios of the ranges in total expenditures and instructional expenditures were similar; while ranges in average daily attendance expenditures for administration and supporting services were considerably wider. Average expenditures per pupil in average daily attendance for administration, instruction, and supporting services were \$15.19, \$147, and \$43.60 respectively.

Table XXIV gives figures for current expenditures per teacher in forty Texas school districts for the 1949-1950 school year. Current expenditures in these districts averaged \$4,637 per teacher. These expenditures, however, ranged from a low of \$3,741 in Fabens with thirty-eight teachers to a high of \$6,152 in Perryton with thirty-nine teachers. The ratios of the ranges in total expenditures and instructional expenditures per teacher were similar. Expenditures for supporting services per teacher in these districts varied from \$376 to \$1,928. The average expenditure per teacher for supporting services was \$1,049. The average instructional expenditure per teacher in these districts was \$3,261 with a range from \$2,495 to \$3,986.

Table XXV lists figures for total assessed valuations, original value of all school property, total current budgets, and tax rates in forty Texas school districts for 1949-1950. The ratios of the ranges in value of all school

TABLE XXIV

CURRENT EXPENDITURES PER TEACHER IN FORTY INDEPENDENT
SCHOOL DISTRICTS OF TEXAS, 1949-1950

Schools	Administration expenditures per teacher	Instruction expenditures per teacher	Supporting services per teacher	Total expenditures per teacher
Alpine	\$244	\$3,091	\$ 408	\$3,743
Angleton	515	2,988	1,507	5,010
Ballinger	274	3,315	785	4,374
Birdville	218	3,167	492	3,877
Bishop	607	3,673	1,229	5,508
Brady	291	3,446	1,039	4,776
Brenham	282	3,202	433	3,917
Cisco	323	3,224	775	4,322
Cleveland	336	3,243	482	4,061
Coleman	277	3,605	712	4,594
Columbus	273	2,909	686	3,868
Dalhart	292	2,946	953	4,191
Deyton	313	3,327	745	4,385
Dickinson	523	3,677	1,206	5,406
Edna	245	3,227	731	4,203
Electra	263	3,410	781	4,454
Fabens	203	2,886	652	3,741
Ft. Stockton	338	3,640	1,050	5,028
Gatesville	329	3,339	376	4,044
Georgetown	211	3,397	729	4,436
George West	454	2,929	1,147	4,530
Hamlin	300	3,155	800	4,255
Jim Hogg	458	3,297	789	4,544
La Porte	595	3,117	1,928	5,640
Liberty	388	3,562	1,033	4,983
Marfa	297	3,229	737	4,263
Muleshoe	350	3,044	1,113	4,407
Odem	583	2,969	1,261	4,813
Palacios	321	3,334	884	4,539
Pearsall	445	3,191	752	4,388
Perryton	351	3,986	1,816	6,153
Phillips	377	3,819	1,221	5,417
Quanah	321	3,071	889	4,447
Rotan	241	2,524	991	3,756
Seymour	225	3,384	1,177	4,786
Stamford	277	3,223	603	4,103
Stephenville	213	3,529	624	4,266
Taft	276	3,311	947	4,534
Tulia	248	2,495	1,626	4,369
West Columbia	381	3,207	1,076	4,664
Maximum:	\$607	\$3,986	\$1,928	\$6,153
Arithmetic mean:	\$327	\$3,261	\$1,049	\$4,637
Minimum:	\$203	\$2,495	\$ 376	\$3,741

TABLE XXV

TOTAL ASSESSED VALUATIONS, ORIGINAL VALUE OF ALL SCHOOL PROPERTY,
CURRENT BUDGETS, AND TAX RATES IN FORTY TEXAS
SCHOOL DISTRICTS, 1949-1950

Schools	Assessed valuations	Value of property	Current budget	Tax rates
Alpine	\$ 6,800,000	\$249,643	\$153,449	\$1.50
Angleton	11,534,210	889,901	260,534	1.50
Ballinger	5,901,523	440,973	227,471	1.50
Birdville	7,765,160	383,459	213,252	1.10
Bishop	17,000,000	592,750	170,743	1.25
Brady	7,267,630	396,778	281,800	1.45
Brenham	6,310,733	423,400	191,945	1.25
Cisco	6,244,417	510,225	181,522	1.30
Cleveland	7,527,521	214,800	190,856	1.00
Coleman	5,687,150	423,100	252,646	1.50
Columbus	7,394,460	294,000	146,989	1.00
Dalhart	14,700,743	310,345	276,594	1.50
Dayton	8,981,101	393,100	206,107	1.45
Dickinson	15,399,370	506,907	248,668	1.37
Edna	7,600,000	440,000	218,573	1.00
Electra	9,700,000	664,985	249,437	1.50
Fabens	5,252,387	497,100	142,152	1.25
Ft. Stockton	7,586,660	659,371	266,474	1.50
Gatesville	6,353,992	218,807	177,946	1.25
Georgetown	5,697,445	558,178	190,757	1.30
George West	6,087,169	265,700	149,487	1.50
Hamlin	8,424,893	511,535	161,674	1.25
Jim Hogg	11,233,440	214,400	159,046	1.25
La Porte	10,650,514	540,724	242,525	1.50
Liberty	11,289,692	625,761	214,289	1.40
Marfa	5,960,849	284,986	170,534	1.50
Muleshoe	9,144,320	933,175	237,993	1.50
Odem	5,000,000	375,000	96,252	1.50
Palacios	6,500,000	407,050	190,636	1.00
Pearsall	6,107,293	466,810	166,747	1.15
Perryton	18,630,000	867,425	239,929	1.00
Phillips	17,269,912	733,100	303,350	1.47
Quanah	6,003,509	428,500	200,125	1.50
Rotan	6,000,000	445,000	135,232	1.00
Seymour	8,256,370	829,196	224,919	1.40
Stamford	6,416,390	767,700	205,159	1.50
Stephenville	5,412,286	370,185	247,401	1.25
Taft	13,394,895	668,975	194,972	1.08
Tulia	6,003,554	512,200	205,365	1.50
West Columbia	9,300,000	382,950	219,199	1.50
Maximum:	\$18,630,000	\$933,175	\$303,350	\$1.50
Arithmetic mean:	\$ 8,194,740	\$492,450	\$205,319	\$1.33
Minimum:	\$ 5,000,000	\$214,400	\$ 96,252	\$1.00

property and total assessed valuations were similar. Current expenditures evolved a slightly smaller variation. Tax rates ranged from \$1 in three districts to the maximum legal rate of \$1.50 in sixteen districts. As may be seen from this table, only four districts among the ten having the greatest assessed wealth levied the maximum legal tax rate. Less than half the districts studied levied the maximum rate. The average tax rate was \$1.33. Total value of all property owned by the forty districts studied amounted to \$19,698,194. The range in property value was from \$214,400 to \$933,175, with an average of \$492,450.

Table XXVI lists figures for assessed valuations in support of each teacher, each \$1 bonded debt, \$1 current expense, and \$1 original value of all school property in forty Texas school districts for 1949-1950. The average assessed valuation in support of each teacher in these districts was \$196,291. There was a much greater range in assessed valuations in support of each teacher than in total assessed valuations.

The ratio of the range in current expenditures in the districts studied was only slightly larger than that for total assessed wealth. Assessed valuations in support of each \$1 of current expenditure ranged from \$21.88 to \$99.80, with an average of \$42.87 in the districts studied.

TABLE XXVI

ASSESSED VALUATIONS IN SUPPORT OF EACH TEACHER, \$1 BONDED DEBT,
\$1 CURRENT EXPENSE, AND \$1 ORIGINAL VALUE OF SCHOOL
PROPERTY IN FORTY TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Assessed valuation per teacher	Assessed valuation per \$1 bonded debt	Assessed valuation per \$1 cur- rent expense	Assessed valuation per \$1 value of property
Alpine	\$165,853	\$ 23.53	\$44.31	\$27.24
Angleton	221,833	15.06	44.27	12.96
Ballinger	113,490	20.04	25.94	13.38
Birdville	141,184	13.69	36.41	20.25
Bishop	548,387	43.70	99.80	28.68
Brady	123,180	38.62	25.79	18.32
Brenham	128,790	29.77	32.88	14.90
Cisco	148,676	15.53	34.40	12.24
Cleveland	160,160	163.64	39.44	35.04
Coleman	103,402	33.06	22.51	13.44
Columbus	194,591	19.21	50.31	25.15
Dalhart	222,738	60.75	53.15	47.37
Dayton	191,087	16.07	43.57	22.85
Dickinson	334,768	96.25	61.93	30.38
Edna	146,153	19.37	34.77	17.27
Electra	173,214	131.08	38.89	14.59
Fabens	138,220	15.09	36.95	10.57
Ft. Stockton	143,144	17.09	28.47	11.15
Gatesville	144,408	13.42	35.71	29.04
Georgetown	132,498	27.00	29.87	10.21
George West	184,459	19.56	40.72	20.38
Hamlin	221,707	27.84	52.11	16.47
Jim Hogg	320,955	28.05	70.63	48.13
La Porte	247,686	37.04	43.91	18.91
Liberty	262,550	13.30	52.68	18.04
Marfa	149,021	81.51	34.95	20.92
Muleshoe	169,339	16.32	38.42	9.80
Odem	250,000	38.17	51.95	13.33
Palacios	154,761	166.66	34.10	15.97
Pearsall	160,718	25.77	36.63	13.08
Perryton	477,692	33.81	77.65	21.24
Phillips	308,391	15.19	56.93	23.13
Quanah	133,411	37.52	30.00	13.85
Rotan	166,666	17.95	44.37	13.48
Seymour	175,667	16.00	36.71	9.57
Stamford	128,327	19.54	31.27	8.36
Stephenville	93,315	13.79	21.88	14.62
Taft	311,509	59.98	68.70	20.02
Tulia	127,735	19.54	29.23	11.72
West Columbia	197,872	14.86	42.43	24.29
Maximum:	\$548,387	\$166.66	\$99.80	\$48.13
Arithmetic mean:	\$197,938	\$ 37.86	\$42.87	\$19.26
Minimum:	\$ 93,315	\$ 13.20	\$21.88	\$ 8.36

The ratio of the range in original value of school property in the districts studied was much greater than that for total assessed valuations. Assessed valuations in support of each \$1 value of all school property averaged \$19.26. The average assessed valuation in support of each \$1 debt was \$37.86, but the range was quite wide.

Table XXVII gives figures for income by sources of forty Texas school districts for 1949-1950. The average income from local sources in these districts was \$87,515. The average income from state sources was \$129,252 and from federal sources \$7,577. Income from local sources ranged from 17 to 68 per cent. The districts studied received an average of 39 per cent of their income from local sources. Income from federal sources in these districts ranged from a low of 10 cents in Marfa to \$70,197 in Coleman.

CHAPTER SUMMARY

Expenditures of the forty school districts covered by this study have been analyzed according to the various budgetary items comprising supporting services. Expenditures for operation, maintenance, capital outlay, debt service, and transportation have been presented as totals and in terms of the number of pupils in average daily

TABLE XXVII

TOTAL REVENUE RECEIVED FROM LOCAL, STATE, AND FEDERAL SOURCES
WITH THE PERCENTAGES RECEIVED LOCALLY IN FORTY
TEXAS SCHOOL DISTRICTS, 1949-1950

Schools	Revenue from local	Revenue from state	Revenue from federal	Per cent from local
Alpine	\$ 95,000	\$ 58,100	\$ 6,000	60%
Angleton	144,793	147,508	3,679	56
Ballinger	86,649	147,466	7,121	36
Birdville	62,255	171,234	6,800	26
Bishop	102,376	55,845	9,709	61
Brady	110,064	166,472	16,314	38
Brenham	51,625	136,449	695	27
Cisco	51,444	132,447	191	28
Cleveland	58,461	146,402	4,703	28
Coleman	78,437	115,643	70,197	30
Columbus	48,984	122,424	664	28
Dalhart	123,826	166,597	---	43
Dayton	101,353	118,125	6,581	45
Dickinson	178,998	104,276	5,255	62
Edna	55,367	139,908	144	28
Electra	109,067	135,722	5,000	44
Fabens	37,120	113,932	1,058	24
Ft. Stockton	83,622	223,805	1,985	27
Gatesville	45,718	134,957	7,839	24
Georgetown	62,017	134,361	6,624	31
George West	73,752	104,275	3,583	41
Hamlin	47,976	112,554	4,533	29
Jim Hogg	90,122	74,073	1,711	54
La Porte	128,264	143,679	1,801	46
Liberty	138,838	128,736	3,535	51
Marfa	75,308	93,604	0,010	45
Muleshoe	81,671	177,336	8,848	29
Odem	68,206	74,669	---	48
Palacios	61,407	146,617	1,146	29
Pearsall	76,074	109,407	2,278	41
Perryton	132,230	99,179	7,429	55
Phillips	242,172	109,399	---	58
Quanah	66,011	118,431	5,973	35
Rotan	30,000	115,900	7,000	20
Seymour	72,657	160,049	6,765	30
Stamford	62,452	150,513	2,712	29
Stephenville	43,171	201,231	7,555	17
Taft	113,902	85,685	---	57
Tulia	89,033	160,026	12,238	34
West Columbia	119,185	132,801	3,130	47
Maximum:	\$242,172	\$223,805	\$70,197	68%
Arithmetic mean:	\$ 87,515	\$129,252	\$ 7,577	39%
Minimum:	\$ 30,000	\$ 55,845	\$ 10	17%

attendance, number of teachers employed, and other significant units. In addition, expenditures for public utilities and health services, as well as certain sources of revenue, have been treated.

Certain statistical relations were found to exist between ADA assessed valuations and ADA expenditures for supporting services. A rank difference correlation of .54 was found to exist between ADA assessed valuations and ADA expenditures for supporting services. A correlation of .56 was found between ADA assessed valuations and ADA total expenditures. From these figures and others previously presented, it may be seen that a higher correlation existed between ADA assessed valuations and ADA expenditures for administration and total educational services than any other budgetary function.

No significant correlation was found between assessed valuations and local tax rates. Less than half the districts studied levied the maximum legal tax rate. Only four districts among the ten having the greatest assessed wealth levied the maximum legal tax rate. Tax rates taken by themselves do not present a complete picture of local effort, but they are an indication of local fiscal attitudes. Only six of the districts having the lowest assessed valuations levied the maximum legal rate. There

appeared to be a tendency among the districts studied to levy only that part of the legal rate levied in the past or vitally needed for operation. More services could be provided with increased local vigor.

Expenditures for operation per \$1 school buildings averaged thirty-eight mills. Expenditures for public utilities and maintenance averaged twelve mills per \$1 original cost of school buildings. Expenditures for operation averaged \$12.70 per ADA and \$277 per teacher. Salaries of operational personnel accounted for an average of fifty-five per cent of all expenditures for plant operation. Expenditures for maintenance averaged \$5.58 per ADA and \$125.10 per teacher.

Transportation expenditures per pupil transported averaged \$34.44, or an average of approximately \$3 per pupil more than was allowed by the state. The range in transportation expenditures from \$13.92 to \$80.32 per pupil is an indication of the variations in conditions affecting these costs. Transportation budgets accounted for an average of 4.34 per cent of the current budgets of all districts operating transportation services. The original cost of busses per pupil transported averaged \$59.80. The cost of operation per \$1 original investment averaged sixty-nine cents, but expenditures per district ranged from a low of

thirty-one cents to a high of \$2.56. The average cost per transportation mile was eighteen cents, but expenditures of some districts were as much as four times those of others. Total cost of operation per bus averaged \$1,788, but expenditures in a number of districts were more than double those in others.

Capital outlay costs averaged \$77.63 per ADA and \$1,599 per teacher. Assessed valuations in support of each \$1 of expenditure for capital outlay averaged \$89.11, but the range was from \$20.98 to \$11,538.46.

The average current budgetary expenditure for supporting services was \$43,494, which represented 20.1 per cent of the average current budget.

Total expenditures per ADA for administration, instruction, and supporting services in the districts studied averaged \$15.19, \$147, and \$43.60 respectively. The districts studied spent an average of \$204 per pupil in ADA for current expenditures.

Total expenditures per teacher for administration, instruction, and supporting services in the districts studied averaged \$327, \$3,261, and \$1,049 respectively. These districts spent an average of \$4,637 per teacher for current expenditures.

Average assessed valuations in support of each teacher and each pupil in ADA were \$197,938 and \$6,215.

There was an average of \$37.86 in assessed valuations in support of each \$1 of bonded debt in the districts studied.

Assessed valuations in support of each \$1 current expenditure averaged \$42.87. Assessed valuations in support of each \$1 original value of all school property averaged \$19.26.

The local districts provided from seventeen to sixty-eight per cent of their total support. An average of thirty-nine cents out of each \$1 of current revenue was provided by the local districts, the remainder being drawn from state and national sources.

CHAPTER V

SUMMARY AND CONCLUSIONS

School finances of forty Texas independent school districts have been considered in this study from the angles of administration, instruction, and supporting services.

Administrative expenditures were studied from the following points of view: total assessed valuations, current budgets, total administrative expenditures, administrative expenditures per pupil in average daily attendance, administrative expenditures per teacher, and the per cent of current budgets spent for administration.

Instructional expenditures were studied from these points of view: total instructional expenditures and their relation to assessed valuations and current budgets, the per cent of each current budget spent for instructional services, the per cent of instructional expenditures spent for salaries, instructional expenditures per pupil in average daily attendance, teacher salaries per pupil in average daily attendance, instructional expenditures per teacher, number of scholastics per teacher, number of pupils enrolled per teacher, number of pupils in average daily attendance per teacher, assessed valuations supporting each teacher,

supervision expenditures per pupil in average daily attendance, and supervision expenditures per teacher.

Expenditures for supporting services were studied under the following items: operation of plant, maintenance, transportation, fixed charges, capital outlay, and debt service.

Assessed valuations supporting each \$1 bonded debt, each \$1 current budget, each pupil in average daily attendance, and each teacher, were analyzed. The relationship between assessed valuations and local tax rates was also studied.

Current budgetary expenditures in the forty Texas school districts studied have been analyzed, and the relation between assessed valuations, unit costs, and local tax rates shown. Certain statistical relationships were found to exist between assessed valuations per pupil in average daily attendance and unit costs. The rank-difference correlation coefficients between assessed valuations per pupil in average daily attendance and budgetary expenditure per pupil were determined.

Twenty-seven tables were made from the data obtained in this study. These tables and discussions present the following findings:

1. The average current budget for the forty school districts studied was \$205,131, and the average expenditure

for the administrative function was \$14,874. Expenditures for administrative services increased over the two-year period covered by this study from \$12.36 to \$15.19 per ADA, and from \$292.15 to \$327 per teacher. Administrative expenditures averaged 7.4 per cent of current budgets and exceeded state-wide administrative expenditures per ADA by \$4.68 in 1949-1950.

2. There was a relatively high correlation coefficient of .68 between ADA assessed valuations and ADA administrative expenditures. There was a coefficient of .50 between assessed valuations and total administrative costs and a coefficient of .32 between ADA assessed valuations and administrative costs.

3. The average instructional budget for the forty districts was \$148,369, representing 72.5 per cent of total current budgets. The average instructional expenditure per teacher was \$3,261 and per ADA, \$147. Instructional expenditures for colored pupils were higher than those for whites. There was a range of \$109 to \$198 in ADA instructional expenditures for white pupils.

4. The average expenditure for instructional salaries in the districts studied was \$135,527 and represented 91.9 per cent of all instructional costs. The average instructional salary per ADA was \$135. The average

scholastic population per teacher was 29.6, and pupils in ADA averaged twenty-two per teacher.

5. Eight of the forty districts studied employed special supervisors at an average expenditure per ADA of \$3.67, and \$76.48 per teacher.

6. Average current budgets increased 28 per cent over the two-year period, while average instructional expenditures per ADA increased only 23.5 per cent and teacher salaries, 18 per cent.

7. There was a rank-difference coefficient of correlation of .33 between ADA assessed valuations and ADA instructional expenditures. There was a coefficient of .25 between total assessed valuations and total instructional expenditures, but a negative correlation between ADA assessed valuations and instructional expenditures.

8. The average current budgetary expenditure for supporting services in the districts studied was \$43,494. This figure represented 20.1 per cent of the average of all current budgets. There was a correlation coefficient of .54 between ADA assessed valuations and ADA expenditures for supporting services in these districts. There was a correlation coefficient of .50 between total assessed valuations and total expenditures for supporting services, and a coefficient of .26 between ADA assessed valuations and the same expenditures.

9. Operational costs averaged \$12.70 per pupil in average daily attendance, and \$277 per teacher, in the districts studied. An average of 55 per cent of all expenditures for plant operation went for salaries.

10. Maintenance costs were, in most of the districts studied, lower than those for operation. Maintenance costs averaged \$5.58 per pupil in average daily attendance and \$125.10 per teacher.

11. Transportation expenditures in the districts studied averaged \$34.44 per pupil transported. These expenditures ranged from a low of \$13.92 to a high of \$80.32 per pupil transported. The original cost of busses per pupil transported averaged \$59.80, and the cost of operation in 1949-1950 was sixty-nine cents per \$1 of original investment. The average cost per transportation mile in these districts was eighteen cents, but expenditures of some districts were as much as four times those of others. Total annual cost of operation per bus averaged \$1,788, but expenditures in a number of districts were more than double those in others. Total transportation costs exceeded by 9.8 per cent total transportation earnings during 1949-1950 in the districts studied.

12. Capital outlay costs in the school districts studied averaged \$77.63 per pupil in average daily

attendance and \$1,599 per teacher. Valuations in support of each \$1 of capital outlay expenditure averaged \$89.11, but the range was from \$20.98 to \$11,538.46.

13. Average assessed valuations in support of each teacher and each pupil in average daily attendance in the districts studied were \$197,938 and \$4,166 respectively. There was an average of \$37.86 in assessed valuations in support of each \$1 of bonded debt, and \$42.87 in support of each \$1 current expenditure. The districts studied had an average of \$19.26 in assessed valuations in support of each \$1 original cost of all school property.

14. No significant correlation was found between assessed valuations and local tax rates in the districts studied. Less than one-half of these districts levied the maximum legal rate.

15. In the school districts studied, from seventeen to sixty-eight per cent of total costs were provided by local taxation. An average of thirty-nine cents out of each \$1 of current revenue was provided by the local district, the remainder being drawn from state and national sources.

As an outcome of the findings of this study, the writer arrived at the following conclusions:

1. There was a general increase in financial support during 1949-1950 in the school districts studied.

The exact amount of increase resulting from the rising spiral of school costs and that attributable to the inauguration of the Foundation School Program Act cannot accurately be determined.

2. Average daily attendance expenditures for administration, instruction, and supporting services were more closely related to ADA assessed valuations than to total assessed valuations.

3. In all instances correlations were higher between ADA assessed valuations and unit expenditures per ADA than between either ADA assessed valuations and total unit expenditures or total assessed valuations and unit expenditures. Administrative expenditures and those for supporting services more closely paralleled assessed valuations than did instructional expenditures. The relatively low correlation between assessed valuations and instructional expenditures indicates a need for a re-evaluation of the adequacy of all services provided.

4. Improved and more uniform accounting practices would tend to bring about records which could be more easily analyzed and compared since educational expenditures are comparable only when they are based on uniform and readily understandable accounting procedures.

5. A more detailed budget form could lead to improved accounting practices by specifically calling for information

necessary for a more complete understanding of the philosophies and practices underlying educational expenditures. For example, all expenditures of a school district should be listed on the regular budget form. At the present time detailed expenditures for teacher salaries are listed only on the superintendent's annual report, and totals of these expenditures do not always agree with figures listed on the regular budget form.

6. For all districts studied as a whole, total transportation costs exceeded total earnings during 1949-1950, but earnings in some districts were considerably greater than actual costs. These facts indicate that a more adaptable and thoroughly adequate transportation program is needed at the state level.

7. Average percentages of current budgets spent for the various school services, in the districts studied, were not significantly different from published figures of other studies, but expenditure variations among the districts give evidence of the many factors affecting such expenditures and their results on educational offerings under different circumstances.

8. Assessed valuations in many school districts are low due to low rates of assessment and a natural apathy on the part of the general public. Low tax rates levied by the

majority of districts studied, in addition to low assessments, indicate that many school districts are not taking full advantage of their potentialities to increase educational offerings.

9. The study of school finance in Texas is hampered by the lack of available information. Not enough information is collected from the local districts and therefore is not available for research purposes. The collection of more complete data based on uniform accounting procedures could make possible the distribution of research reports by the Central Education Agency which would permit a much clearer picture of school finances within the state.

BIBLIOGRAPHY

BIBLIOGRAPHY

A. BOOKS

Burke, Arvid J., Financing Public Schools in the United States. New York: Harper & Brothers, 1951. 584 pp.

Good, Carter V., Dictionary of Education. New York: McGraw-Hill Book Company, 1945. 495 pp.

Mort, Paul R., and Reusser, Walter C., Public School Finance. New York: McGraw-Hill Book Company, 1951. 639 pp.

Mort, Paul R., and Reusser, Walter C., Public School Finance. New York: McGraw-Hill Book Company, 1941. 569 pp.

B. PUBLICATIONS OF LEARNED ORGANIZATIONS

Annual Report of the Federal Security Agency, 1948. Washington, D. C.: United States Government Printing Office, 1949. 42 pp.

"Statistics of State School Systems," Biennial Report, United States Office of Education, 1947-1948. Washington, D. C.: United States Government Printing Office, 1949. 8 pp.

Thirty-sixth Biennial Report of the Texas Education Agency, 1948-1950. Austin, Texas, 1951. 268 pp.

TYPIST: Eva K. Robertson

Houston 4, Texas