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# A Comparative Study of the Ability & Effort of McCracken County & Paducah, Kentucky, to Support Their Educational Programs

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Robertson,  
Herman Jewell

1933



A COMPARATIVE STUDY OF THE ABILITY AND EFFORT  
OF McCRACKEN COUNTY AND PADUCAH, KENTUCKY,  
TO SUPPORT THEIR EDUCATIONAL PROGRAMS

BY

HERMAN JEWELL ROBERTSON

A THESIS  
SUBMITTED IN PARTIAL FULFILLMENT  
OF THE REQUIREMENTS FOR THE DEGREE OF  
MASTER OF ARTS

WESTERN KENTUCKY STATE TEACHERS COLLEGE

AUGUST, 1933

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## PREFACE

As a result of the requirement of a thesis being submitted in partial fulfillment of the requirements for the degree of master of arts, this study was selected because the writer desired to do his research in educational administration on a local problem, having taught in the Augusta Tilghman High School in Paducah during the last seven years. Naturally, this fact made the study much more interesting, since the writer has a personal interest in the educational, economic, and social progress of the city and county. It is a well known fact that McCracken County and Paducah have many historical and geographical interests in common. It appears to the writer that the financial burden for school support and the educational opportunities for the boys and girls of both educational units should be more nearly equalized. It is hoped that this study will stimulate further research in this direction.

The writer desires to express an appreciation to Doctor Bert R. Smith, his major professor, who has so willingly, cheerfully and patiently given helpful criticisms and supervision. Grateful acknowledgments are also due Doctor Lee Francis Jones and Doctor Gordon Wilson for their careful reading of the manuscript and valuable suggestions. The writer is especially grateful to his recent bride, Marie Mitchell Robertson, without whose inspiration, encouragement, and valuable aid, this thesis probably would have fallen short of completion at this time.

H.J.R.



CHAPTER I  
INTRODUCTION

During the last decade much research has been made concerning educational finance and the inequalities in educational opportunities. In Kentucky most of this research has dealt with studies which compared the inequalities in financial ability, in financial effort, and in educational opportunities between counties. Very little research has been made in comparing county school systems and city school systems in this state as to their ability and effort to support their educational programs. This study was made by the writer in order that it might be determined to what degree disparities in financial ability and effort exist between McCracken County and Paducah, Kentucky, in supporting their educational programs.

It is the purpose of this chapter to treat briefly the following topics:

1. Historical and geographical background.
2. Statement of the problem.
3. Scope of the study.
4. Sources of data.
5. Method of treatment.
6. Brief review of similar studies.
7. Related studies on state support.
8. Chapter headings.

Historical and geographical background.--Since McCracken County and Paducah, its county seat, have so many historical interests in common, and since they have a geographical location

so favorable to their prosperity, the writer desires to give a brief historical and geographical sketch as a background for this study.

Paducah, the metropolis of Western Kentucky, is located on the Ohio River, at the point of convergence of the Ohio and Tennessee Rivers, forty-five miles above the point at which the Ohio and Mississippi Rivers merge, and twelve miles below the mouth of the Cumberland.

Paducah is likewise an important station on the lines of five prominent railroad systems: the Illinois Central; the Nashville, Chattanooga and St. Louis; the Chicago, Burlington and Quincy; the Gulf, Mobile and Northern; and the Paducah and Illinois. The principal shops of the Illinois Central Railroad are located at Paducah. Locomotives and cars from over the entire Illinois Central system are brought to these mammoth shops for rebuilding, remodeling, and repairing. This is one of Paducah's largest and newest industries. During the years 1926-1928 the Illinois Central invested approximately \$8,500,000 in Paducah. The franchise paid by the various railroad companies means much to the Paducah public schools and to the McCracken County schools. The railroads are largely responsible for Paducah's claim to the second rank among Kentucky cities as an industrial center.

Federal Highways 45, 60, and 68 intersect at Paducah and furnish an excellent system of connections in all directions.

Paducah is sometimes referred to as the "Hub of Rivers, Rails, and Roads."

Although the 1930 Federal Census listed Paducah's popu-



lation as 33,541, the new City Directory of 1928 gave it a population of 38,072. The Federal Census of 1930 gave McCracken County a population of 46,231, but we must remember that Paducah's population is included in that number.

Since Paducah is a great industrial city and McCracken County a progressive agricultural county, they are mutually helpful and interested in each other.

Statement of the problem.--The problem is four-fold:

1. To compare the ability of McCracken County and Paducah, Kentucky, to finance their educational programs.
2. To compare the effort that McCracken County and Paducah are making to finance their educational programs.
3. To compare the educational programs of McCracken County and Paducah.
4. To suggest a defensible educational program based on the ability and effort of the educational unit to support it.

Scope of the study.--The major portion of this study makes a comparison of the ability and effort of McCracken County and Paducah to support their educational programs over a period of four years, 1928-1932. The scope of the educational program includes the first twelve grades of the public school system.

Sources of data.--

1. Original records in the office of the superintendent of Paducah public schools.
2. Original records in the office of the superintendent of McCracken County schools.
3. Office of City Commissioner of Finance of Paducah, Kentucky.

4. Office of Commissioner of Finance of McCracken County.
5. Office of State Department of Education.
6. Office of Commissioner of Education, Washington, D.C.
7. Office of County Court Clerk of McCracken County.
8. Offices of local real estate agents of Paducah, Kentucky.
9. The 1930 Federal Census.
10. Similar studies, including those by Adams, Howard, and Smith.

Method of treatment.--The method of treatment of the data is comparative and statistical. The statistical treatment is sufficiently simple to make the study readable by individuals who have not had a course in statistics.

Brief review of similar studies.--In reviewing these studies the writer has followed an outline that Carter Alexander<sup>1</sup> used in his Educational Finance Studies. His outline includes the problem, sources of data, method, findings and conclusions, and evaluations.

<sup>2</sup>  
Jesse E. Adams' Study

Problem:--The purpose of this study is three-fold:

1. To show a ranking of the counties on the different items investigated in order that each county in Kentucky may be able to compare itself with each of the other counties.

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<sup>1</sup> Carter Alexander, Educational Finance Studies (Teachers College, Columbia University, 1931).

<sup>2</sup> Jesse E. Adams, A Study in the Equalization of Educational Opportunities in Kentucky (Lexington, University of Kentucky, 1928).



2. To reveal the great educational inequalities in Kentucky.

3. To suggest a plan whereby the inequalities in educational opportunities in Kentucky may be lessened.

Sources of data.--Data for this study were secured from reports from the State Department of Education, data on file in the office of the State Tax Commission, questionnaires which were sent out by the State Department of Education, school laws of Kentucky, the 1920 United States Census, and various research publications.

Methods employed.--The methods used are largely statistical. After ranking the counties on the various items, the author presents his conclusions and recommends a plan for lessening inequalities in educational opportunities in Kentucky.

Findings and conclusions:

1. There are great inequalities in the holding power of schools in the various counties.

2. In some counties at the time of this study some schools were open nearly one and one-half as many days as others.

3. There is a great inequality in the expenditures for education in the different counties.

4. For the state the total instructional cost is 78.25 per cent of the current cost (total expenditures minus capital outlay and debt service).

5. The ratio of assessed value of real estate to sales value in the various counties varies from 81 per cent to 41.79 per cent. The ratio of assessed values to sales values for the state is 60.1 per cent.

6. There is a great variation among counties as to

the amount of assessed wealth and true wealth back of each census child and each child enrolled.

7. Kentucky is able to spend more money for her elementary and secondary schools than she is doing.

8. Three plans are presented as remedies for lessening the inequalities in educational opportunities.

Evaluation.--This study by Adams is the most complete and most comprehensive of all studies made relative to equalization of educational opportunities in Kentucky. The results of this study should be of great interest to every person who is a friend of education and who is interested in the welfare of Kentucky's future. His findings are the basis upon which Kentucky should begin to build a program of education that will more nearly provide an equal educational opportunity for all the children of all the counties of our Commonwealth.

3  
Howard's Study

Problem.--The problem is four-fold:

1. To determine the ability of Washington County to finance its educational program.
2. To determine the effort that Washington County is now making to finance this program.
3. To present the educational program as it now exists.
4. To set up an educational program as it should be in the light of the ability of Washington County.

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3  
J. C. Howard, What is the Ability and Effort of Washington County to Finance Its Educational Program? (Unpublished Master's Thesis, Western Kentucky State Teachers College, Bowling Green, 1933).



Sources of data.--The data were secured from reports of the State Tax Commission and of the State Superintendent of Public Instruction, original records in the offices of the county court clerk, county superintendent of schools, and the city superintendent of schools, the 1930 Federal Census, and other studies, including Adams, Smith, Mort, and Norton.

Method of treatment.--The method of treatment is comparative and statistical. Washington County was compared with fifteen other Kentucky counties.

Findings and conclusions.--

1. Much variation among the counties exists in assessed wealth, in true wealth, and in income per capita, per census child, and per child in average daily attendance.

2. Some counties possess great wealth, while others possess little wealth but great incomes. A combination of wealth and income to determine economic power is suggested.

3. The various counties studied seem to possess varying degrees of financial ability.

4. The county is suggested as the unit of administration and supervision for all schools.

5. The proposed educational program advocates the six-six plan of school organization to take the place of the present eight-four plan in Washington County.

6. The teachers should have a minimum of sixty-four semester hours of college work. A reduction in the number of teachers is suggested.

7. Enrolment in the elementary schools is 32.1 per teacher, and in the high schools 19.7 per teacher. Forty pupils per

teacher are suggested as the pupil teacher ratio.

8. Consolidation of the "approved high schools," as well as that of all the thirty-eight one-teacher schools, is recommended.

9. The school term varies from twenty-eight to thirty-six weeks. A term of thirty-six weeks is recommended as the minimum.

10. Curriculum re-organization is necessary to care for the new type of school organization.

11. Transportation is not furnished, but with county-wide consolidation, as suggested, transportation becomes necessary and is recommended.

12. Washington County ranks with the median group of counties in ability to support its educational program, and, since the effort it is now making would finance the proposed program, the acceptance of the proposed educational program is recommended.

#### 4 Smith's Study

Problem.--The purpose of this study is three-fold:

1. To reveal some of the educational inequalities between the city schools and the county schools in Warren County, Kentucky.

2. To suggest plans whereby some of the inequalities in educational opportunities may be lessened in Warren County.

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<sup>4</sup>  
Bert R. Smith, A Study of Inequalities of Educational Opportunities between the City Schools and County Schools of Warren County, Kentucky. (Unpublished study in education. George Peabody College, Nashville, 1930).



3. To stimulate Warren County to a further study of means of lessening the educational inequalities.

Sources of data.--The data used in this study were taken mostly from the original sources found in the offices of the superintendent of city schools and superintendent of county schools. Some of the data were gathered from the county court clerk's office, city clerk's office, the county tax commissioner's office, State Department of Education, and the local director of Federal Census in Bowling Green, Kentucky.

Methods employed.--The treatment is statistical and comparative. The two educational systems were compared as to their ability and effort to support education. They were also compared as to the holding power of their schools in addition to being compared as to other factors bearing upon the inequalities in educational opportunity between the city schools and county schools.

Findings and conclusions.--

1. The city schools have more assessed valuation, more true valuation, and more total current income per census child, per child enrolled, and per child in average daily attendance than the county schools.

2. The expenditures per child were greater in the city than in the county.

3. The holding power of the city schools was greater than that of the county schools.

4. The child graduating from the city high school had about 2.8 times the chance to enroll in college as the child graduating from a high school in the county.

5. High-school administration cost more in the county

than in the city.

Evaluation.--This study is significant because it is one of the most comprehensive pioneer, yet recent, studies of the inequalities of educational opportunities between city schools and county schools. The plans suggested to lessen the inequalities in Warren County are educationally sane and economically sound and hence can be applied in numerous other counties as well.

Related studies on state support.--A few of the outstanding state studies which deserve the consideration of educational administrators and others interested in state legislation in the field of public finance include the following briefer titles:

1. Carl Lee Adams, What is Kentucky's Ability to Support Public Education?
2. W. C. Bell, Disparities in Financial Support of Public Schools.
3. John Guy Fowlkes and Lee Francis Jones, State Support for Public High Schools in Wisconsin.
4. Fred W. Morrison, Equalization of the Financial Burden among the Counties of North Carolina.
5. Paul R. Kort, State Support for Public Schools.
6. John K. Norton, The Ability of the States to Support Education.
7. G. G. Singleton, State Responsibility for the Support of Education in Georgia.
8. A. D. Simpson, Financing Education in Connecticut.
9. Bert R. Smith, The Ability of Kentucky to Finance Public Education.



10 George Strayer and Robert Murray Haig, The Financing of Education in the State of New York.

No attempt is made to summarize in this study any of the state studies mentioned, but a few remarks are made concerning Mort's study on "State Support for Public Schools." Although the treatment is a pioneer analysis based upon highly technical statistical researches, it is presented in a readable, interesting, and convincing manner. Of the many books that have been written on state support for public schools, equalization of educational opportunity, and kindred subjects, Mort's is one of the most, if not the most, outstanding. His analysis of the measurement of educational need and his proposals with respect to legislation are just as sound for Kentucky or some other state as New York. This book should be in the library of all state, county, and city superintendents of schools and all other friends of education who are interested in state legislation in the field of public school finance. Some of the leading educators who are familiar with this book agree with Carter Alexander, who said,

"This book, the dissertation on which it is based, and the researches which the two publications stimulated or initiated, have probably done more to bring the American ideal of equality of educational opportunity down to earth than any other one influence in a generation. For this reason it is one of the greatest contributions to educational administration in that period."5

Chapter headings.--Chapter II compares in a statistical way the ability of the two educational units to support their

programs. Chapter III deals statistically with the effort made by both units to support their educational programs during the years 1928-1932. Chapter IV presents the comparison of the educational programs of McCracken County and Paducah. Chapter V presents the general summary of the findings, conclusions, and recommendations.



## CHAPTER II

## ABILITY

It is the purpose of this chapter to compare McCracken County and Paducah, Kentucky, as to their ability to support their educational programs.

In this study "ability to support education is defined as the number of units of economic power back of each unit of educational work to be performed in the first twelve grades of our public school system."<sup>6</sup> Wealth and income are the units of economic power, while the pupil to be educated is the unit of educational work to be performed. Ability in this study must necessarily be limited to wealth as a unit of economic power, since it is impossible at present to obtain valid or reliable data for current income for McCracken County and Paducah for the years included in this study. The writer regrets this fact very much, since he realizes that income or a combination of income and wealth is generally accepted as the safest measure of ability. Income is a vital factor when it comes to supporting schools, for an individual does not generally pay taxes with his property; he pays them with income from his property or from some other source. It is very difficult to get a very accurate estimate of income. If every individual would keep account of his income for a year and then send a statement of the amount to some central agency, one could know rather definitely how much the current economic income of any state, county, or city is. Since this is not done, an

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<sup>6</sup> Bert R. Smith, The Ability of Kentucky to Finance Public Education (Unpublished Doctor of Philosophy dissertation, Peabody College, Nashville, 1932).

endeavor is sometimes made to estimate income by utilizing a number of income reflectors. Current income differs from total income in that the latter includes gains or losses on the value of property owned.

In this study an effort is made to compare the financial ability of McCracken County and Paducah as measured in terms of the following factors for a period of four years:

1. Assessed wealth per capita.
2. Assessed wealth per census child.
3. Assessed wealth per child enrolled.
4. Assessed wealth per child in average daily attendance.
5. True wealth per capita.
6. True wealth per census child.
7. True wealth per child enrolled.
8. True wealth per child in average daily attendance.

Using the amount of assessed wealth available for taxation purposes has one distinct advantage, namely, it is the most practical measure one can get. The easiest plan for getting money is to tax assessed wealth. However, assessed wealth is not a very reliable measure of relative ability where there is such a variable ratio between assessed wealth and true wealth, as appears to exist in McCracken County and Paducah. If the assessed wealth and true wealth were the same, then assessed wealth would be a more reliable measure of relative ability. In that case one could have a measure of the relative ability of a locality to pay local taxes for supporting schools by obtaining the actual value of taxable property in the locality.

In this study the writer found the property of McCracken



County to have an average assessed value of 72.89 per cent of its real value for the years 1927-1931, while the study revealed the fact that the property of Paducah was assessed at only 56.05 per cent of its real value. The reader can readily see that it would not be very reliable to use assessed value in determining the comparative relative ability of McCracken County and Paducah to support education. This study goes further than that and determines the average true wealth of McCracken County and Paducah for the same years. The average annual true wealth and the average annual assessed wealth were found to be \$8,574,537 and \$6,249,907, respectively, for McCracken County, while for Paducah the average annual true wealth was \$44,214,521 and the average annual assessed wealth was only \$24,782,239.

Probably the reader would like to know how the true wealth was obtained for this study. A large number of sales values of property for the years 1927-1931 were secured from some of the leading real estate agents in Paducah. In securing the data only those sales values which were considered good average sales were selected. Approximately the same number of sales values were obtained from the county tax commissioner's office. The ratio between assessed value and sales value was determined by dividing the average total assessed valuation for the years 1927-1931 by the ratio existing between the assessed values and sales values of the property studied. The average true wealth for Paducah for the 1927-1931 period was determined in the same way.

TABLE I  
"Master Table"

Comparative Data for McCracken County and Paducah, Kentucky,  
from Which Data for Other Tables Are Obtained #

Property Assessment	1928-29	1929-30	1930-31	1931-32
McCracken	\$6,012,910	\$6,034,220	\$6,333,490	\$6,619,010
Paducah	23,350,421	24,699,175	25,320,250	25,759,110
School Census	1928-29	1929-30	1930-31	1931-32
McCracken	3606	3439	3450	3603
Paducah	7357	7822	7822	7598
Enrolment	1928-29	1929-30	1930-31	1931-32
McCracken	3003	2826	2957	3181
Paducah	6154	6194	5287	5345
Attendance (A.D.A.)	1928-29	1929-30	1930-31	1931-32
McCracken	2357.86	2157.3	2514	2555.6
Paducah	4940	4977	4998	5081.8
Educational Current Expenditures	1928-29	1929-30	1930-31	1931-32
McCracken	\$99,519.16	\$113,648.38	\$116,539.51	\$116,704.07
Paducah	281,527.38	307,964.79	315,753.92	288,755.56
Local Tax Receipts	1928-29	1929-30	1930-31	1931-32
McCracken	\$97,381.50	\$86,540.70	\$104,329.72	\$100,331.09
Paducah	376,214.74	262,528.38	277,340.61	210,089.53
School Tax Rate	1928-29	1929-30	1930-31	1931-32
McCracken	\$0.75	\$0.75	\$0.75	\$0.75
Paducah	1.14	1.10	1.10	1.29

Federal Census 1930.

McCracken-----46,231 (including Paducah)  
Paducah-----33,541

# All data collected in the offices of the county and city superintendents except assessment, which was secured in the offices of the county and city commissioners of finance.

As long as wealth is not assessed at its full value, real wealth, of course, is a theoretic basis for measuring ability rather than an actual one, since taxes are raised on the assessed values. If true wealth should ever become an actual basis for measuring ability rather than a theoretic one, the



tax rate can be lowered considerably. For example, if the people of McCracken County should have paid taxes on the basis of the real value of their property, their average school tax rate would have been slightly less than fifty-five cents per \$100 in order to raise the same amount of money they paid at the seventy-five-cent rate. Also, if the property of the people of Paducah had been assessed at actual value, the school tax rate could have been reduced from an average of \$1.16 per \$100 to approximately 65 cents in order to secure the same amount of money for education.

TABLE II

Assessed Value of Property in McCracken County and Paducah, Kentucky, Per Capita, Per Census Child, Per Child Enrolled, and Per Child in Average Daily Attendance #

Assessed Value	McCracken County	Paducah, Kentucky
<b>Per Capita</b>		
1928-29	\$474.00	\$696.00
1929-30	476.00	736.00
1930-31	499.00	755.00
1931-32	522.00	768.00
<b>Per Census Child</b>		
1928-29	\$1667.00	\$3174.00
1929-30	1755.00	3158.00
1930-31	1836.00	3237.00
1931-32	1837.00	3390.00
<b>Per Child Enrolled</b>		
1928-29	\$2002.00	\$3794.00
1929-30	2135.00	3988.00
1930-31	2141.00	4789.00
1931-32	2081.00	4819.00
<b>Per Child in A.D.A.</b>		
1928-29	\$2552.00	\$4727.00
1929-30	2797.00	4963.00
1930-31	2515.00	5067.00
1931-32	2590.00	5068.00

# Taken from Table I.

Table II shows the comparative ability of McCracken County and Paducah to support education in terms of the assessed value

per capita, per census child, per child enrolled, and per child in average daily attendance, for the years 1928-29, 1929-30, 1930-31, and 1931-32. The table clearly shows that Paducah had a much greater relative ability than McCracken County to support education in terms of each of these factors for each of these years. In 1928-29 the assessed value of the property of McCracken County was \$474 per capita, while Paducah had a per capita assessed valuation of \$696, or approximately 1.5 times as much as that of McCracken County. During the next three years Paducah continued to hold this approximate ratio of 1.5. For the per capita basis the population of the 1930 Federal Census was used. Therefore, the data pertaining to per capita are only fairly accurate, since the population for each individual year could not be secured. If the property of both units had been assessed on the same percentage basis of real value, the disparities in financial ability would be even greater, with Paducah having a valuation much greater than the 1.5 ratio mentioned in this paragraph.

Table II shows that in 1928-29 McCracken County had an assessed valuation of \$1667 per census child, while Paducah had \$3174, or 1.9 times as much assessed wealth back of each child in the school census report (ages 6-18). During the next year the assessed wealth of McCracken County had increased to \$1755 per census child, while Paducah's assessed wealth had decreased to \$3158 per census child, and thereby reducing its ratio to 1.8 times as much wealth per census child as McCracken's wealth back of each child in the census report for the year 1929-30. During the next two years Paducah also averaged about 1.8 times as much



assessed wealth per census child as McCracken County. This ratio would have been even greater had Paducah's ratio of assessed value to real value of her property been as high as that of McCracken County.

Table II also shows that in 1928-29 McCracken County had an assessed valuation of \$2002 per child enrolled in the public schools of the county, while Paducah had \$3792 assessed wealth back of each child enrolled in the public schools of Paducah. This means that each child enrolled in the public schools of Paducah had approximately 1.9 times as much wealth back of it as the child enrolled in the public schools of McCracken County. In 1929-30 McCracken's assessed wealth had increased to \$2135 per child enrolled, and Paducah's had increased to \$3988 per child enrolled, leaving the ratio at approximately 1.9 in favor of the Paducah child. During the next year McCracken County had \$2141 back of each child enrolled, and Paducah raised its figure to \$4789 back of each child enrolled, thereby resulting in the Paducah child having approximately 2.24 times as much assessed wealth back of it as compared with the McCracken County child. In 1931-32 the Paducah child was again favored as to the amount of assessed wealth back of it, for in that year the assessed wealth per child enrolled was \$2081 for McCracken County, and Paducah's had increased to \$4819 per child enrolled, again giving the Paducah child an advantage of more than 2.3 over the McCracken County child as measured in terms of assessed wealth.

Probably the most reliable educational unit to be used in determining the ability of a locality to support its educational program is the "per child in average daily attendance," for the

money spent for education is used primarily for the pupils who are in regular attendance, instead of for those who are not enrolled, although registered on the census report.

Table II also presents the data showing the relative ability of McCracken County and Paducah to support their educational programs as measured by their assessed wealth per pupil in average daily attendance (A.D.A.). In 1928-29 McCracken County had an assessed value of \$2552 per child in average daily attendance, while Paducah had \$4727 assessed value back of each child. This means that the Paducah child had 1.85 times as much assessed wealth back of it as compared with the McCracken County child. Although in 1929-30 the amount increased to \$2797 for McCracken County and \$4963 for Paducah, the ratio of assessed valuation per child in average daily attendance in Paducah to that of McCracken's was reduced to 1.77. In 1930-31 the assessed value per child in McCracken County was only \$2515, while that of Paducah's was increased to \$5067, or more than two times that of McCracken's. In 1931-32 McCracken County had \$2590 back of each child in average daily attendance, while Paducah still had nearly twice as much, or \$5068. Thus, on an average, judging by this factor, it appears that Paducah is approximately 1.9 times as able to support her children educationally as McCracken County.



TABLE III

Average Annual Assessed Wealth and Average Annual True Wealth in McCracken County and Paducah, Kentucky, Per Capita, Per Census Child, Per Child Enrolled, and Per Child in Average Daily Attendance (1927-1931) #

	McCracken	Paducah
1. Average Annual Assessed Wealth 1927-1931		
a. Per Capita	\$ 492.57	\$ 738.86
b. Per Census Child	1733.00	3252.71
c. Per Child Enrolled	2088.00	4313.71
d. Per Child in A.D.A.	2608.00	4964.00
2. Average Annual True Wealth 1927-1931		
a. Per Capita	676.00	1318.00
b. Per Census Child	2404.00	5779.00
c. Per Child Enrolled	2866.00	7696.17
d. Per Child in A.D.A.	3578.00	8842.00

# Calculated from ratio of assessed values to sales values. Some data were taken from Table I.

Table III presents data showing the comparative relative ability of McCracken County and Paducah to support their educational programs as measured in terms of their average annual assessed wealth and their average annual true wealth per capita, per census child, per child enrolled, and per child in average daily attendance, for the years 1927-1931. This table shows that McCracken County had an average annual assessed wealth of \$492.57 per capita and an average annual true wealth of \$676 per capita, while Paducah had an average annual assessed wealth of \$738.86 per capita and an average annual true wealth of \$1318 per capita, for the years 1927-1931. By simple calculation one can readily see that Paducah had 1.5 times as much assessed wealth per capita and 1.95 times as much true wealth as

McCracken County during those years.

Table III also shows that the average annual assessed wealth per census child in McCracken County for the years 1927-1931 was \$1773, and the average annual true wealth per census child was \$2404, while for Paducah they were \$3252.71 and \$5779.00, respectively. Hence, Paducah's assessed wealth was 1.82 times McCracken's, based on per census child, while its true wealth was 2.4 times McCracken's average annual true wealth per census child.

During the same years the average annual assessed wealth of McCracken County was \$2088 per child enrolled, and the true wealth was \$2866 per child enrolled, while for Paducah they were \$4313.71 and \$7696.17, respectively. Therefore, Paducah's average annual assessed wealth based on per child enrolled is more than twice that of McCracken's, and Paducah's true wealth was 2.69 times that of McCracken's, based on the same factor.

Table III further shows that the average annual assessed wealth per child in average daily attendance in McCracken in 1927-1931 was \$2608, and the true wealth was \$3578, while Paducah's were \$4964 and \$8842, respectively. This means that Paducah had an average annual assessed wealth per child in average daily attendance 1.9 greater than McCracken's; Paducah also had an average annual true wealth per child in average daily attendance 2.47 times that of McCracken's, based on the same factor.

In interpreting Table III, it would be desirable for the reader to keep in mind that the average annual assessed wealth



of McCracken County for the years 1927-1931 was 72.89 per cent of its average annual true wealth, while the percentage at which Paducah's property was assessed was only 56.05. Thus the reader can readily see that the ratio which Paducah held over McCracken in ability as measured by the various factors would have been a greater ratio as measured by assessed wealth had the percentage of assessed wealth compared with true wealth been as high for Paducah as it was for McCracken County.

Chapter summary.--"Ability to support education" is defined as the number of units of economic power back of each unit of educational work to be performed in the first twelve grades of our public school system. Wealth and income are the units of economic power, while the pupil to be educated is the unit of educational work to be performed.

The property of McCracken County had an average assessed value of 72.89 per cent of its real value for the years 1927-1931, while Paducah's property was assessed at only 56.05 per cent of its real value at the same time.

Real value is determined by dividing the assessed valuation by the ratio existing between assessed value and sales value of the same property.

The county school tax rate of seventy-five cents on assessed wealth is equivalent to approximately fifty-five cents on the same property if assessed at its actual or real value. For Paducah, a tax of \$1.16 on assessed value was found to be equivalent to approximately 65 cents if assessed at its real value.

Paducah's relative ability to support education was

considerably greater than that of McCracken County as measured by the following facts:

First, the average annual assessed wealth in Paducah for the years of 1927-1931 was 1.5 times that of McCracken County, based on per capita; 1.82 times that of McCracken, based on per census child; more than 2 times that of McCracken, based on per child enrolled; and 1.9 times McCracken's, based on per child in average daily attendance.

Next the data show that Paducah also had much greater real wealth during the same time. The average annual true wealth in Paducah was 1.95 times that of McCracken, based on per capita; 2.4 times McCracken's, based on per census child; 2.69 times McCracken's, based on per child enrolled; and 2.47 times McCracken's based on per child in average daily attendance.

Tables II and III show the assessed wealth and real wealth back of each child.



## CHAPTER III

## EFFORT

Chapter II reveals the comparative ability of McCracken County and Paducah, Kentucky, to support their educational programs. It is the purpose of this chapter to show a comparison of the effort made by McCracken County and Paducah to support their educational programs during the years 1928-1932. Since this study reveals that Paducah has a much higher relative ability to support education than McCracken County, it is interesting to determine whether Paducah is putting forth as much effort in supporting her educational program as McCracken County, considering the relative ability of the two.

It is rather difficult to give an accurate comparison of the effort put forth by educational units, owing to the wide variations of the percentage of true valuation assessed. If the property were assessed at 100 per cent of its actual value, then the school tax rate would be a reliable measure of effort. Furthermore, if the ratio of assessed value to the real value of property were the same for two educational units, the school tax rate would give a fair estimate of the relative effort of each. The tax rate on the true value of property is probably the best index of effort.

It is the purpose of this chapter to compare McCracken County and Paducah as to the effort put forth to support their educational programs as measured in terms of the following factors:

1. Tax rate.

2. Receipts from local taxation
  - a. Per capita
  - b. Per census child
  - c. Per child enrolled
  - d. Per child in average daily attendance.
3. Total current expenditures
  - a. Per capita
  - b. Per census child
  - c. Per child enrolled
  - d. Per child in average daily attendance.
4. Amount spent for various phases of current expenses.
5. Per cent of current expenditures distributed to each division.
6. Per cent of total expenditures (minus debt service) spent for
  - a. Current expenditures
  - b. Capital outlay.

Most of the data for the tables compiled in this study were taken from Table I, the "Master Table", page 15.

TABLE IV

Tax Rate for Educational Purposes in McCracken County and Paducah, Kentucky

	1928-29	1929-30	1930-31	1931-32	Average
McCracken County	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75
Paducah	1.14	1.10	1.10	1.29	1.16

In the preceding chapter the fact was presented that, because of variation in the rate of assessment of property in McCracken County and Paducah, an annual school tax rate of



seventy-five cents in McCracken County is equivalent to approximately fifty-five cents on true value, while an average annual school tax rate of \$1.16 in Paducah is equivalent to approximately sixty-five cents based on real wealth. Considering that Paducah's relative ability to support education is nearly twice that of McCracken County, while the ratio of sixty-five cents to fifty-five cents is 1.18, it appears that Paducah is not making so great an effort to support education as McCracken County, taking into consideration the relative ability of both. Table IV shows the school tax rates for McCracken County and Paducah.

TABLE V

Receipts from Local School Taxation in McCracken County and Paducah, Kentucky, Per Capita, Per Census Child, Per Child Enrolled, and Per Child in Average Daily Attendance #

Receipts		McCracken	Paducah
Per Capita	1928-29	7.67	11.22
	1929-30	6.03	7.83
	1930-31	8.22	8.27
	1931-32	7.91	6.26
Per Census Child	1928-29	27.01	51.14
	1929-30	25.13	33.56
	1930-31	30.24	35.46
	1931-32	27.85	27.65
Per Child Enrolled	1928-29	32.43	61.13
	1929-30	30.62	42.38
	1930-31	35.28	52.46
	1931-32	31.54	39.31
Per Child in A.D.A.	1928-29	41.26	76.16
	1929-30	40.16	52.95
	1930-31	41.50	55.49
	1931-32	39.26	41.34

#Taken from Table I.

Table V shows a comparison of the effort made by McCracken County and Paducah to support their educational programs during the years 1928-1932, using the receipts from local taxation

based on per capita, per census child, per child enrolled, and per child in average daily attendance as a measure of effort. Based on per capita, McCracken County paid \$7.67 local taxes in 1928-29; \$6.03 in 1929-30; \$8.22 in 1930-31; and \$7.91 in 1931-1932 for education. In 1928-29 Paducah paid \$11.22 local taxes per capita for education; in 1929-30, \$7.83; in 1930-31, \$8.27; and in 1931-32, only \$6.26. Thus it appears that during the first three years mentioned Paducah put forth more effort to support education than McCracken County, using local tax receipts based on per capita as a measure. But if the relative ability of the two were taken into consideration, it would be readily seen that Paducah did not put forth a greater effort than McCracken County. In fact, it would be found that McCracken County put forth the greater effort relatively speaking. Since the 1930 Federal Census was used in figuring the per capita receipts for the various years, it should not be expected that the calculated results would be so accurate.

Table V also shows the comparison of the receipts from local taxes paid by McCracken County and Paducah, based on the per census child. It shows that in 1928-29 McCracken County paid local taxes for education to the extent of \$27.01 per census child. During the same year Paducah paid \$51.14 per census child, or nearly twice as much as McCracken County. However, it should be recalled that Paducah had approximately twice the financial ability at that time to support education, as was revealed in Chapter II. During the next three years the table shows that Paducah's effort to support education was reduced considerably more than McCracken's.



The third portion of Table V shows a comparison of the local tax receipts per child enrolled in McCracken County and Paducah. In 1928-29 the receipts per child enrolled in McCracken County were \$32.43 and in Paducah \$61.13, or nearly twice as much. During the next three years Paducah's effort appeared to be reduced to an average of \$44.72, while McCracken County averaged \$32.48 per child enrolled during these same three years.

Table V further shows a comparison of the local tax receipts per child in average daily attendance in McCracken County and Paducah. In 1928-29 the local tax receipts per child in average daily attendance in McCracken County amounted to \$41.26, while Paducah's amounted to \$76.16, or nearly twice as much. Although Paducah was paying nearly twice as much local taxes per child in average daily attendance that year, it should be borne in mind that Paducah's relative ability was twice that of McCracken's. During these four years McCracken's greatest reduction in taxes per child in average daily attendance was only \$2.00, while that of Paducah's was \$34.82, resulting in Paducah's receipts being lowered from \$76.16 in 1928-29 to \$41.34 in 1931-32.

TABLE VI

Amount Spent for Current Expenses of Education for McCracken County and Paducah, Kentucky, Per Capita, Per Census Child, Per Child Enrolled, and Per Child in Average Daily Attendance #

Current Expenses		McCracken	Paducah
Per Capita	1928-29	7.05	8.39
	1929-30	8.95	9.18
	1930-31	9.16	9.41
	1931-32	9.17	8.61
Per Census Child	1928-29	27.60	38.27
	1929-30	33.04	39.37
	1930-31	33.78	40.37
	1931-32	32.39	38.00
Per Child Enrolled	1928-29	33.14	45.75
	1929-30	40.21	49.72
	1930-31	39.41	59.72
	1931-32	36.69	54.02
Per Child in A.D.A.	1928-29	41.79	56.99
	1929-30	52.68	61.88
	1930-31	46.36	63.18
	1931-32	45.67	56.82

# Taken from Table I

Table VI shows the current expenses per capita, per census child, per child enrolled, and per child in average daily attendance in McCracken County and Paducah for the years 1928-1932. The current expenses per capita were \$7.05 in McCracken County in 1928-29, while in Paducah they were \$8.39. They were slightly higher in Paducah than in McCracken during the next two years. But in 1931-32 they had increased to \$9.17 per capita in McCracken County and were \$8.61 in Paducah. These figures probably would have been slightly different during those years had the actual population been used instead of that listed in the 1930 Federal Census. Of course, the writer necessarily subtracted Paducah's population from the population listed for McCracken County in the 1930 Federal Census in order to obtain the proper population for McCracken County to be used in making



the per capita calculations.

The next three portions of Table VI clearly show that the current expenses per census child, per child enrolled, and per child in average daily attendance were considerably greater for the city child than for the county child during the four years 1928-1932.

Interesting observations can be made by comparing Table V and Table VI. It is clearly shown that in some years the current expenses were greater than the local taxation receipts, while in other years the local taxation receipts were greater than the current expenses.

TABLE VII

## Current Expenditures for Education in McCracken County and Paducah, Kentucky #

	McCracken	1928-1929	Paducah
General Control	\$5,167.93		\$10,376.08
Instruction	78,403.61		233,779.74
Operation	4,983.73		21,217.69
Maintenance	3,621.62		5,938.52
Auxiliary and Coordinate	4,377.50		3,523.05
Fixed Charges	2,964.77		6,692.30
Total Current	99,519.16		281,527.38
	McCracken	1929-1930	Paducah
General Control	\$5,108.78		\$11,039.81
Instruction	83,808.64		249,188.46
Operation	6,289.18		22,405.19
Maintenance	12,237.61		13,398.77
Auxiliary and Coordinate	5,272.26		2,460.01
Fixed Charges	931.91		9,472.55
Total Current	113,648.38		307,964.79
	McCracken	1930-31	Paducah
General Control	\$6,163.17		\$11,778.67
Instruction	85,598.18		264,268.46
Operation	6,110.75		22,363.04
Maintenance	3,765.73		7,594.62
Auxiliary and Coordinate	7,134.29		5,490.09
Fixed Charges	7,767.19		4,259.04
Total Current	116,539.31		315,753.92
	McCracken	1931-1932	Paducah
General Control	\$5,784.72		\$13,496.76
Instruction	89,741.58		232,146.64
Operation	5,254.67		23,940.85
Maintenance	3,081.21		6,609.05
Auxiliary and Coordinate	9,181.10		5,092.40
Fixed Charges	3,660.79		7,469.86
Total Current	116,704.07		288,755.56

# Taken from annual audit reports on file in the offices of the county and city superintendents.

Table VII presents the current expenditures for education in McCracken County and Paducah during the years 1928-1932. It shows separately how much was spent for general control, instruction, operation, maintenance, auxiliary agencies and coordinate activities, and fixed charges. In 1930-31 the



\$7,767.19 fixed charges in McCracken County included \$5,132.63 special tax refunded to West Paducah and Heath. The \$3,660.79 fixed charges in McCracken County in 1931-32 included \$1005.00 for tuition. The table shows that the total current expenditures for education in McCracken County in 1928-29 were \$99,519.16, while in Paducah they amounted to \$281,527.38.

In 1929-30 they had increased to \$113,648.38 in McCracken County and had increased to \$307,964.79 in Paducah. In 1930-31 McCracken's current expenditures for education again increased to \$116,539.31, while Paducah's increased to \$315,753.92. In 1931-32 McCracken's expenditures increased to \$116,704.07, while Paducah's current expenditures for education dropped to \$288,755.66.

TABLE VIII

Per Cent Distributed to Various Divisions of Current Expenditures for Education in McCracken County and Paducah, Kentucky #

		McCracken	Paducah
General Control	1928-29	5.1%	3.6%
	1929-30	4.5	3.5
	1930-31	5.2	3.7
	1931-32	4.8	4.6
	Average	4.9	3.85
Instruction	1928-29	78.7	83.0
	1929-30	73.7	80.9
	1930-31	74.4	83.7
	1931-32	76.9	80.3
	Average	75.9	82.0
Operation	1928-29	5.0	7.5
	1929-30	5.5	7.2
	1930-31	5.2	7.0
	1931-32	4.5	8.2
	Average	5.5	7.5
Maintenance	1928-29	3.6	2.1
	1929-30	10.7	4.3
	1930-31	3.2	2.4
	1931-32	2.6	2.2
	Average	4.3	2.75
Auxiliary and Coordinate	1928-29	4.3	1.2
	1929-30	4.6	0.8
	1930-31	6.1	1.7
	1931-32	7.8	1.7
	Average	5.7	1.35
Fixed Charges	1928-29	2.8	2.3
	1929-30	0.8	3.0
	1930-31	6.6	1.3
	1931-32	3.1	2.5
	Average	3.3	2.3

# Taken from annual audit reports on file in the superintendent's offices.

Table VIII shows a comparison of the percentage of current expenditures for education in McCracken County and Paducah distributed according to general control, instruction, operation, maintenance, auxiliary agencies, and fixed charges, for the four years 1928-1932.

The average percentage spent for general control during the four years was 4.9 for McCracken, while Paducah spent only



an average of 3.85 per cent of its current expenditures for general control.

McCracken County spent an average of 75.9 per cent for instruction, while Paducah spent an average of 81.1 per cent for instruction.

The average percentage spent for operation in McCracken County was 5.5, while Paducah averaged 7.5 per cent for operation of schools.

Maintenance of school property cost an average of 4.3 per cent of the total current expenditures for education in McCracken, while it averaged 2.75 per cent in Paducah.

McCracken spent an average of 5.7 per cent of the current expenditures during the years 1928-1932 for auxiliary agencies and coordinate activities, while Paducah spent an average of 1.35 per cent. Free transportation for many of the county pupils is responsible for the large variation in the cost of auxiliary agencies.

McCracken spent for fixed charges approximately an average of 3.3 per cent of the current expenditures for education during 1928-1932, while Paducah spent approximately 2.3 per cent.

TABLE IX

Current Expenditures, Capital Outlay, and Per Cent of "Total" Spent for Each in McCracken County and Paducah, Kentucky #

	McCracken	Paducah
<u>1928-29</u>		
Current Expenditures	\$99,519.16	\$281,527.38
Capital Outlay	26,139.01	42,186.71
Total	125,658.17	323,714.09
Per Cent Current Expenditures	79.2%	87%
Per Cent Capital Outlay	20.8%	13%
<u>1929-30</u>		
Current Expenditures	113,648.38	307,964.79
Capital Outlay	21,697.43	52,160.82
Total	135,697.43	360,125.61
Per Cent Current Expenditures	84%	85.6%
Per Cent Capital Outlay	16%	14.4
<u>1930-31</u>		
Current Expenditures	116,539.31	315,753.92
Capital Outlay	16,534.31	99,912.86
Total	133,073.61	415,666.78
Per Cent Current Expenditures	87.6%	76%
Per Cent Capital Outlay	12.4%	24%
<u>1931-32</u>		
Current Expenditures	116,704.07	288,755.56
Capital Outlay	28,194.34	28,403.56
Total	144,898.41	317,159.12
Per Cent Current Expenditures	80.6%	91.1%
Per Cent Capital Outlay	19.4%	8.9%

# The "Total" here includes all forms of expenditures for education except debt service. Taken from annual audit reports on file in the offices of the county and city superintendents.

Table IX shows the current expenditures, the expenditures for capital outlay, the "Total" (including all forms of expenditures for education except debt service), the percentage of the "Total" spent for current expenditures, and the percentage spent for capital outlay, in McCracken County and Paducah. Debt service is excluded in this study because it includes so many short term loans, that is, money borrowed and paid during the same year, which fact would make the data very unreliable for comparative purposes if used in the total



expenditures. The table shows that in 1928-29 McCracken County spent 20.8 per cent of the "Total" for capital outlay, while Paducah spent 13 per cent; in 1929-30 McCracken County spent 19.4 per cent of the "Total" for capital outlay, while Paducah spent only 8.9 per cent. McCracken County averaged 17.15 per cent during the four years for capital outlay, while Paducah averaged 15.08 per cent.

It is the desire of the writer to compare the expenditures for education with the expenditures for the various departments of the county and the city, but since the records for the county were stolen, no accurate comparison could be made in this study.

Chapter summary.--Because of the variation in the rate of assessment of property in McCracken County and Paducah, an annual school tax rate of seventy-five cents in McCracken County is equivalent to approximately fifty-five cents on true value, while an average annual school tax rate of \$1.16 in Paducah is equivalent to approximately sixty-five cents based on real wealth. Considering that Paducah's relative ability to support education is nearly twice that of McCracken County, while the ratio of sixty-five cents to fifty-five cents is 1.18, it appears that Paducah is not making so great an effort to support education as McCracken County, taking into consideration the relative ability of both.

During the four years 1928-1932 the local taxes collected for education in McCracken County were \$7.46 per capita, while in Paducah they amounted to \$8.39. The average taxes per census child were \$27.56 in McCracken County, while in Paducah

they averaged \$36.95 during the same four years. The local school taxes collected per child enrolled in McCracken County averaged \$32.47, while in Paducah the average amounted to \$48.82. During the same four years McCracken County's receipts averaged \$40.55 per child in average daily attendance, while Paducah's local school taxes collected averaged \$56.49. Thus the Paducah child was favored with reference to local school tax receipts. Other things being equal, it appears that Paducah put forth a greater effort to support education, using receipts from local school taxation as a measure of effort.

During the years 1928-1932 the average expenditure for current expenses for education in McCracken County, based on per capita, was \$8.58, while for Paducah it averaged \$8.90. During the same four years the average expenditures for current expenses of education, based on per census child, amounted to \$31.70 for McCracken County and for Paducah \$39.00. The average expenditure per child enrolled in McCracken County was \$37.36, in Paducah, \$52.30. In McCracken County the current expenditures, based on per child in average daily attendance, averaged \$46.63, in Paducah, \$59.72. Thus it appears that the city child was favored, as evidenced by the amount of current expenditures per census child, per child enrolled, and per child in average daily attendance.

The average percentages of current expenditures used during the years 1928-1932 for the various divisions of current expenditures for education in McCracken County and Paducah were as follows:



	McCracken	Paducah
General Control	4.9%	3.85%
Instruction	75.9	82.00
Operation	5.5	7.5
Maintenance	4.3	2.75
Auxiliary Agencies and Coordinate	5.7	1.35
Fixed Charges	3.3	2.3

During the years 1928-1932 McCracken County averaged an expenditure of 17.15 per cent of the total educational expenditure (minus debt service) for capital outlay, while Paducah's investment in capital outlay averaged only 15.075 per cent of the total educational expenditures (minus debt service). Thus Paducah spent a greater percentage of the total for current expenditures than McCracken County.

CHAPTER IV  
EDUCATIONAL PROGRAM

Chapter II presents a comparison of the relative ability, while Chapter III gives a comparison of the relative effort of McCracken County and Paducah to support their educational programs. It is the purpose of this chapter to show a brief comparison of the educational programs of the two units for the years 1928-1932. The comparison is made in terms of administration and supervision, type of organization, teachers, curriculum, term, size of school system, buildings and equipment, transportation, and holding power.

Administration and supervision.--The efficiency of a school system depends primarily upon the administration and supervision of it. The tendency at present is toward the county as the unit of administration and supervision. "The county more nearly constitutes an adequate unit of administration than any other existing political unit." <sup>1</sup> During the years 1928-29 and 1929-30 the superintendent of the McCracken County schools, who had a bachelor's degree, received an annual salary of \$2400; during the next two years he received \$2700 per year. During the four years covered by this study the Paducah public schools had a superintendent with a master's degree who received an annual salary of \$5000.

McCracken County had no educational supervisors during

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<sup>1</sup> Howard A. Dawson, "Financing a Comprehensive Program of Elementary Education," Peabody Journal of Education, Vol. 9, No. 6 (May, 1932), p. 330



the period of time covered by this study. Paducah employed four elementary supervisors during the years 1928-31; this number was reduced to three for the year 1931-32. In 1929-30 the four supervisors received \$7870.29, or an average salary of \$1967.57; in 1930-31 they received \$8258.01, or an average salary of \$2064.50; in 1931-32 the three supervisors received \$6,536.11, or an average salary of \$2179.37.

Type of organization.--The type of organization is also a determining factor in producing an efficient system of schools. "Trends as well as enlightened practices and modern studies of child development indicate that the most acceptable type of organization is the six-year elementary school.<sup>2</sup>" The type of organization of the McCracken County schools is the 8-4 plan, while that of the Paducah system is the 6-3-3 plan. However, for comparative purposes in this study, data are provided on the 8-4 basis. Paducah also added the kindergarten to its organization in 1931.

Teachers.--The academic and professional preparation, the teaching experience, and the personality of each teacher have so much to do with the mental processes that go on within the minds of the children that the services of the well-trained teacher to the community and to the state cannot be fully evaluated. Most of the information concerning teachers in McCracken County and Paducah during the years 1928-1932 is condensed in Tables X, XI, XII, and XIII.

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<sup>2</sup>

Ibid., p. 328

TABLE X

Comparison of Teachers of McCracken County and Paducah, Kentucky,  
1928-29 #

Teachers (Including Principals)	McCracken	Paducah
<b>A. Academic and Professional Preparation</b>		
Teachers employed	92	195
With certificates good in elementary grade only -----	46	112
With certificates good in high school-----	46	78
Graduate of standard college	15	89
Had two years college	32	106
Graduate of four year H. S.	87	195
<b>B. Experience</b>		
Teaching first term-----	14	2
Taught three years or more---	60	193
<b>C. Salaries (average annual)-----</b>	<b>\$ 823.51</b>	<b>\$1149.93</b>

# Taken from annual statistical reports on file in the offices of the county and city superintendents.

In 1928-29 there were 92 teaching positions in the McCracken County schools and 195 teaching positions in the Paducah public schools. Table X shows that all of the teachers in the Paducah system were high-school graduates, while five of the teachers in the McCracken County schools were not high-school graduates. The table also shows that a larger percentage of the Paducah teachers are college graduates than the McCracken teachers. It further shows that all of the Paducah teachers except two had previous experience in teaching, while fourteen in McCracken County were teaching their first term. Since the academic and professional training and the experience of the Paducah teachers are greater than those of the McCracken County teachers, it is interesting to know the comparison of the salaries for both groups of teachers. The



average annual salary for all teachers of McCracken County for 1928-29 was \$823.51. The average annual salary for all teachers of the Paducah public schools was \$1149.93. The principals' salaries, supervisors' salaries, and colored teachers' salaries were included in these averages.

TABLE XI

Comparison of Teachers of McCracken County and Paducah,  
Kentucky, 1929-30

Teachers (Including Principals)	McCracken	Paducah
<b>A. Academic and Professional Preparation</b>		
Number having		
1. Master's degree	1	5
2. Bachelor's degree	23	71
3. Three years college (96-127 Sem. hours)	6	58
4. Two years college (64-95 Sem. hours)	28	59
5. One year college (32-63 Sem. hours)	20	5
6. Less than one year college (0-31 Sem. hours)	17	0
7. Total number of teachers	95	198
<b>B. Experience</b>		
Number having		
8. One year (session)	20	1
9. Two years	11	9
10. Three years	13	17
11. Four years	10	14
12. Five or more years	41	157
13. Total	95	198
<b>C. Other Information</b>		
Number employed in:		
14. Elementary grades (1-8)		
a. Principals (men)	5	1
Principals (women)	6	9
b. Teachers (men)	5	7
Teachers (women)	57	117
c. Supervisors	0	4
d. Total elementary	73	138
15. High School grades (9-12)		
a. Principals (men)	3	3
Principals (women)	0	1
b b. Teachers (men)	4	19
Teachers (women)	15	37
c. Total high school	22	60
16. Total Teachers	95	198
17. Average annual salary	\$876.58	\$1222.44

# Taken from annual statistical reports on file in the offices of the county and city superintendents.

Table XI shows that in 1929-30 the academic and professional preparation of the Paducah teachers was superior to that of the



McCracken teachers. None of the 198 Paducah teachers had less than one year college, while seventeen of the ninety-five McCracken County only one teacher had the master's degree and only twenty-three had the bachelor's degree, while in Paducah five had the master's degree and seventy-one had the bachelor's degree.

Table XI also shows that Paducah teachers had much more experience in teaching. In McCracken County only forty-one of the teachers had five or more years experience, while 157 of the Paducah teachers had taught five or more years. Twenty of the McCracken teachers had one year(session) experience, while only one of the Paducah teachers had a minimum of one year of teaching experience. Twenty-three per cent of the ninety-five teachers of McCracken County taught high-school work, while 30.8 per cent of the 195 Paducah teachers were employed in high school. The average salary of all of the McCracken teachers was \$876.58, while the average for the Paducah teachers was \$1222.44.

TABLE XII

Teaching Positions--Number and Salaries in McCracken County and Paducah, Kentucky, 1930-31 #

McCracken County	Number		Average Annual Salary	
	White	Colored	White	Colored
Teachers Employed in:				
1. Elementary Grades				
a. Principals	1		\$1040.00	
b. Supervisors				
c. Teachers (men)	8		705.00	
Teachers (women)	54	7	791.73	\$728.00
d. Total Elementary	63	7	784.67	728.00
2. High School Grades (9-12)				
a. Principals	3		1832.16	
b. Teachers (men)	6		1604.25	
Teachers (women)	14		1054.34	
c. Total High School	23		1295.86	
3. Grand Total (1d 2c)	86	7	926.53	728.00
Paducah	White	Colored	White	Colored
Teachers Employed in:				
1. Elementary Grades				
a. Principals	12	1	\$1648.45	\$1155.00
b. Supervisors	4		2064.50	
c. Teachers (men)	9	4	1746.55	961.04
Teachers (women)	100	24	1125.12	862.17
d. Total Elementary	125	29	1260.24	885.90
2. High School Grades (9-12)				
a. Principals	1	1	4242.00	1326.81
b. Teachers (men)	9	4	1919.44	1096.77
c. Teachers (women)	29	2	1543.82	953.30
c. Total High School	40	7	1657.20	1088.61
3. Grand Total (1d 2c)	165	36	1348.84	925.32

# Taken from records in the offices of the county and city superintendents.

Table XII shows that in 1930-31 McCracken County employed sixty-three white elementary teachers at an average salary of \$784.67 and seven colored elementary teachers at an average salary of \$728. During the same year Paducah employed 125 white elementary teachers at an average salary of \$1260.24 and twenty-nine colored elementary teachers at an average salary of



\$885.90. McCracken County employed twenty-three white high-school teachers at an average salary of \$1295.86. Paducah's 40 white high-school teachers received an average salary of \$1657.20, and the seven colored high-school teachers received an average salary of \$1088.61. The average salary of all of the ninety-three McCracken teachers was \$911.58, while the average of all of the 201 Paducah teachers was \$1273.04.

TABLE XIII

Teaching Positions--Number and Salaries in McCracken County and Paducah, Kentucky, 1931-1932 #

McCracken County	Number		Average Annual Salary	
	White	Colored	White	Colored
1. Elementary Grades				
a. Principals and teachers (men)	11	1	\$721.71	\$674.12
b. Principals and teachers (women)	51	5	726.72	600.03
c. Total a+b	62	6	725.83	612.36
2. High School Grades				
a. Principals and Teachers (men)	12		1693.06	
b. Principals and Teachers (women)	14		1159.11	
c. Total a+b	26		1405.55	
3. Grand Total (1c+ 2c)	88		926.66	612.36
Paducah				
	White	Colored	White	Colored
1. Elementary Grades				
a. Principals and Teachers (men)	12	3	1771.11	963.62
b. Principals and Teachers (women)	123	28	1180.03	868.16
c. Total a+b	135	31	1239.90	877.42
2. High School Grades				
a. Principals and Teachers (men)	9	5	2259.85	1141.78
b. Principals and Teachers (women)	19		1639.92	
c. Total a+b	28	5	1839.11	1141.78
3. Grand Total (1c+ 2c)	163	36	1342.89	914.09

# Taken from records in the offices of the county and city superintendents.

Table XIII shows that the average salary of the 62 white elementary teachers of McCracken County was \$725.83 in 1931-32, while the six colored elementary teachers averaged \$612.36. During the same year the 135 white elementary teachers received an average salary of \$1239.90, while the thirty-one colored elementary teachers averaged \$877.42, which was \$151.59 more than the average for the white elementary teachers of the county. The twenty-six white high-school teachers of McCracken County received an average salary of \$1405.55, while the twenty-



eight white high-school teachers of Paducah averaged \$1839.11. The five colored high-school teachers in Paducah drew an average salary of \$1141.78. The average salary of the ninety-four McCracken teachers for 1931-32 was \$906.59, while the 199 Paducah teachers received an average salary of \$1265.33.

Thus it is shown that during the four years covered by this study the Paducah teachers had a greater academic and professional training, had a greater amount of teaching experience, and received a larger average salary than the McCracken teachers.

Curriculum.--The curriculum should contain such courses of study and materials as will furnish all the aims and purposes of education. In general the course of study should contain subject matter and materials providing for instruction and training in health, citizenship, the tool subjects, worthy-home membership, worth use of leisure time, and an acquaintance with economic and vocational life in the modern world. The curriculum of the McCracken County schools conforms rather closely to that outlined by the State Department of Education for the academic courses. The curriculum of the Paducah schools is more flexible and more enriched. During most of the years studied the curriculum of Paducah included dramatic art, glee clubs, band, orchestra, debating, home economics, and physical education, in addition to the academic courses. Motion pictures and other forms of visual aids enrich the curriculum at the Augusta Tilghman High School in Paducah. Glee clubs and dramatic art were eliminated in Paducah in 1932 as an economy

measure. McCracken County's curriculum also included one band director. The high schools of McCracken County participate in debating, athletics, and commercial contests. The Lone Oak High School of McCracken and the Tilghman High School of Paducah publish school papers.

Term.--"Practices in our better school systems, as well as expert opinion of authorities are unanimously in favor of having school open at least thirty-six weeks each year." <sup>3</sup> The length of term was longer for the Paducah schools than for the McCracken schools.

TABLE XIV

Length of Term of Schools in McCracken County and Paducah, Kentucky #

	1928-29		1929-30	
	Elementary	High School	Elementary	High School
McCracken	8 Months	9 Months	8 Months	173 days
Paducah	9 Months	9 Months	9 Months	9 Months
	1930-31		1931-32	
	Elementary	High School	Elementary	High School
McCracken	8 Months	175 Days	153 Days	174 Days
Paducah	9 Months	9 Months	160 Days	176 Days

# Taken from records in the offices of the county and city superintendents.

Table XIV shows that in 1928-29, 1929-30, and 1930-31 the elementary schools were in session eight months in McCracken County and nine months in Paducah. In 1931-32 they were in session 153 days in McCracken County and 160 days in Paducah. McCracken's high schools were in session nine months in 1928-29; 173 days in 1929-30; 175 days in 1930-31; and 174 days in 1931-32. Paducah's high schools were in session nine months in 1928-29, 1929-30, and 1930-31; in 1931-32, 176 days.

<sup>3</sup> Ibid., p. 328



Size of school systems.--A high per capita cost of elementary education is frequently found in the schools of small enrolment. "Most of the published comparisons of educational results produced in large and small schools show that superior results are actually obtained in the large schools."<sup>4</sup> It appears to be the consensus of opinion that the elementary school should have not less than six teachers, and should be so arranged that a teacher should have not more than one grade. The size of the McCracken and Paducah school systems varied somewhat each year in terms of census, enrolment, average daily attendance, number of teachers, and number of school buildings.

TABLE XV

Size of School Systems of McCracken County and Paducah, Kentucky #

<u>1928-1929</u>	<u>Census</u>	<u>Enrolment</u>	<u>A. D. A.</u>	<u>Teachers</u>	<u>School Buildings</u>
McCracken	3606	3003	2358	92	50
Paducah	7357	6154	4940	195	18
1929-30					
McCracken	3439	2826	2157	95	50
Paducah	7822	6194	4977	198	20
1930-31					
McCracken	3450	2957	2514	93	50
Paducah	7822	5287	4998	201	21
1931-32					
McCracken	3603	3181	2556	94	47
Paducah	7598	5345	5082	199	21

# Taken from records in the offices of the county and city superintendents.

Table XV shows that in 1928-29 the number of children in the census of McCracken County was 3606 and that the number in average daily attendance was 2358. These numbers

4

Ibid., p. 329.

divided by ninety-two give pupil-teacher ratios of 37 pupils per teacher, based on census, and 25.6 pupils per teacher, based on average daily attendance. In Paducah the ratios were 37.7 pupils per teacher, based on census, and 25.3 pupils per teacher, based on average daily attendance. By simple calculations other interesting observations can be made. The table also shows that McCracken County had less than one-half as many pupils in average daily attendance in 1928-29 and 1929-30 as Paducah, yet McCracken County had two and one-half times as many school buildings. In McCracken County in 1928-29, 3003 pupils were enrolled in fifty school buildings, making an average of sixty pupils per building, while in Paducah in the same year 6154 were enrolled in eighteen buildings, making an average of 342 pupils per building. In 1931-32 McCracken enrolled an average of approximately sixty-eight per building, while Paducah enrolled an approximate average of 255 per building. This reveals a great inequality in the pupils' chances of making social contacts in the two systems. The opportunities for enjoying more worth-while programs are more limited in the smaller schools. Consolidation of the smaller schools will do much toward changing these and many other inequalities.

Buildings and equipment.--Comfortable buildings and well-selected equipment play an important part in creating proper attitudes on the part of both teachers and pupils for effective work. During recent years McCracken County and Paducah have made much progress along this line. From general observation



it appears that the school buildings of Paducah are much more adequately equipped than the buildings in the county. However, the buildings in the four consolidated districts in the county are far superior in many respects to many of the school buildings in the city.

Transportation.--Transportation should be provided at public expense when the school building is located too far for the pupils to walk conveniently. This is accepted as one of the necessary functions to be performed in the equalizing of educational opportunities. Paducah furnishes no free transportation to pupils. McCracken County furnishes free transportation to many of the pupils who attend the consolidated schools. During the school year 1931-32 free transportation was furnished to 327 elementary pupils and 384 high-school pupils, making a total of 711 pupils who were transported by motor conveyances owned by ten private individuals. The transportation covered twenty routes, averaging eleven miles one way. The average time for one way trip was thirty minutes. The average yearly cost per route was \$477.55, making the total cost of transportation to the county amount to \$9551, or a per capita cost per year of \$13.43. The per capita cost per day was seven and one-half cents, while the per capita cost per mile was three and two-fifths mills. Consolidation of schools and free transportation appear to increase the attendance and the holding power of the schools, resulting in a more efficient school system.

Holding power.--The extent to which school systems enroll -- and hold through successive grades the school population is a

very important factor in measuring the educational inequalities and the efficiency of the school systems. Well-trained teachers, adequate equipment, fine school buildings, scientifically prepared curriculums, and efficient organizations are a few of the factors that indicate an efficient and effective school system. But all of these factors have relatively small value to the pupils who do not remain in school sufficiently long to get the benefits from them. Thus it is interesting to know the comparison of the holding power of the McCracken County schools with the Paducah schools. In this study the following ratios are used as a measure of holding power.

1. Per cent the eighth grade enrolment is of the first grade enrolment.
2. Per cent the eighth grade enrolment is of the second grade enrolment.
3. Per cent the enrolment of the upper four grades is of the enrolment of the lower four grades.
4. Per cent the public high school enrolment is of the total public school enrolment.



TABLE XVI

Enrolments in Various Grades and High School in McCracken County and Paducah, Kentucky #

McCracken County	1928-29	1929-30	1930-31	1931-32
First Grade Enrolment	526	518	454	475
Second Grade Enrolment	391	344	381	427
Lower Four Grades	1562	1486	1498	1630
Eighth Grade Enrolment	213	249	173	269
Upper Four Grades	1111	1028	964	1152
High School Enrolment	350	312	483	536
Total Enrolment	3 003	2826	2957	3181

Paducah	1928-29	1929-30	1930-31	1931-32
First Grade Enrolment	1168	1044	740	691
Second Grade Enrolment	789	847	583	561
Lower Four Grades	3397	3321	2522	2388
Eighth Grade Enrolment	410	391	379	393
Upper Four Grades	1943	2035	1823	1868
High School Enrolment	829	338	909	979
Total Enrolment	6169	6194	5254	5235

# From original records in the county and city superintendents' offices.

Table XVI shows the enrolments in McCracken County and Paducah in the first grade, second grade, lower four grades, eighth grade, upper four grades, high school, and the total public-school enrolment. These enrolments are used in determining the percentages in Table XVII. However, it should be remembered that to be strictly accurate the same group of children should be followed through the succeeding grades and the number that drop out determined. Such statistics are not available for this study.

TABLE XVII

The Per Cent which the Enrolments of Certain Upper-Grade Levels of the Elementary Schools is of the Enrolments in Certain Lower-Grade Levels for the Same Years. #

	McCracken	Paducah
Per Cent Eighth Grade is of First Grade		
1928-1929	40.5%	35.1%
1929-1930	48.0	37.4
1930-1931	38.1	51.2
1931-1932	56.6	56.8
Average Per Cent	45.8	45.1
Per Cent Eighth Grade is of Second Grade		
1928-1929	54.4%	52.0%
1929-1930	72.3	46.1
1930-1931	45.4	65.0
1931-1932	63.0	70.0
Average Per Cent	58.8	58.3
Per Cent Upper Four Grades is of Lower Four Grades		
1928-1929	71.1%	57.2%
1929-1930	69.1	61.2
1930-1931	64.3	72.3
1931-1932	70.7	78.2
Average Per Cent	68.8	67.2

# From Table XVI

Table XVII shows that the eighth grade enrolment was 40.5 per cent of the first grade enrolment in McCracken County in 1928-29, while in Paducah it was 35.1 per cent. In 1931-32 the percentage had increased to 56.6 in McCracken County and 56.8 in Paducah. The average percentage the eighth grade was of the first grade during the years 1928-1932 was 45.8 per cent in McCracken County and 45.1 in Paducah. Thus the holding power of the two systems measured in terms of this factor averaged practically the same for the four years. The holding power appeared to increase more consistently in the Paducah schools.



Table XVII also shows that in 1928-29 the per cent the eighth grade enrolment was of the second grade enrolment in McCracken County was 54.4, while in Paducah it was 52 per cent. In 1931-32 the percentages had increased to sixty-three and seventy for McCracken County and Paducah, respectively. The average for the four years was 58.8 per cent for McCracken County and 58.3 per cent for Paducah. Thus the holding power of the two systems appeared to be practically the same measured in terms of this factor.

Table XVII further shows the holding power of the two systems as measured by the per cent the enrolment of the upper four grades was of the enrolment of the lower four grades. In McCracken County the percentage based on this factor was 71.1 in 1928-29 and 70.7 per cent in 1931-32. During the same years the percentages for Paducah were 57.2 and 78.2 respectively. McCracken's average for the four years based on this factor was 68.8 per cent, while Paducah's was 67.2. It appears that McCracken's holding power of pupils is slightly higher than Paducah's if this factor is a reliable measure.

TABLE XVIII

Per Cent the Public High School Enrolment is of the Total Public School Enrolment for McCracken County and Paducah, Kentucky. #

Per Cent High School Enrolment is of Total Public School Enrolment	McCracken Per Cent	Paducah Per Cent
1928-1929	11.6%	13.4%
1929-1930	11.0	13.5
1930-1931	16.3	17.3
1931-1932	16.9	18.7
Average Per Cent	14.0	15.7

# From Table XVI

Table XVIII shows a comparison of the holding power of

the McCracken County schools with the Paducah public schools as measured by the per cent the public high-school enrolment was of the total public-school enrolment. In 1928-29, 11.6 per cent of the total public-school enrolment of McCracken was enrolled in high school, while in Paducah 13.4 per cent was enrolled in high school. In 1929-30 the percentages enrolled in high school were 11 and 13.5 for McCracken and Paducah, respectively; in 1930-31 they were 16.3 and 17.3 per cent, respectively, while in 1931-32 McCracken's percentage had increased to 16.9 and Paducah's had increased to 18.7. The average percentage of the total public-school enrolment in McCracken County enrolled in high school was 14, while the average percentage enrolled in high school in Paducah during the four years was 15.7. Hence, the holding power of the city high schools is greater than the county high schools.

It appears that, according to these four measures, the holding power of both systems was greater in 1931-32 than the average for the four years.

Chapter summary.--In 1928-30 the superintendent of schools in McCracken County received an annual salary of \$2400. During the next two years he received \$2700 per year. He had a bachelor's degree.

During the four years covered by this study the superintendent of the Paducah schools received an annual salary of \$5000. He had a master's degree.

McCracken County had no educational supervisors. Paducah



had four for the elementary grades during the first three years covered by this study. The number was reduced to three for the year 1931-32. In 1930-31 the average salary of the four women supervisors was \$2064.50, while the average salary of the 100 elementary white women teachers in Paducah was only \$1125.12.

The type of organization of the McCracken County schools is the 8-4 plan, while that of the Paducah schools is the 6-3-3 plan.

In 1928-29 the average salary of the 92 teachers of McCracken County was \$823.51, while that of the 195 Paducah teachers was \$1149.93. Fourteen of the McCracken teachers had no previous teaching experience. All of the Paducah teachers except two had previous teaching experience. Five of the McCracken teachers were not high-school graduates. A larger percentage of the Paducah teachers were college graduates than those of McCracken.

In 1931-32 the average salary of the ninety-four teachers of McCracken County was \$906.59, while that of the 199 Paducah teachers was \$1265.33.

During the four years studied the Paducah teachers had a greater academic and professional training and a greater amount of teaching experience and received a larger annual salary.

The curriculum of the Paducah schools is more flexible and more enriched than McCracken's.

The length of term was larger and more consistent for the

Paducah schools than for the McCracken County schools. The high schools averaged a term of approximately nine months in both units. The length of term for the elementary grades was eight months for the McCracken schools and nine months for the Paducah schools during the first three years of this study. In 1931-32 the elementary schools of McCracken County were kept open 153 days, while in Paducah they were in session 160 days.

In 1928-29 McCracken County had 3606 pupils in the census, 3003 enrolled, and 2358 in average daily attendance. Paducah had 7357 in the census, 6154 enrolled, and 4940 in average daily attendance. Thus Paducah had more than twice as many pupils as McCracken. Paducah had more than twice as many teachers as McCracken. McCracken had approximately two and one-half times as many buildings as Paducah. McCracken County had an enrolment of sixty per building, while Paducah averaged 342 pupils per building. This reveals a great inequality in the pupils' chances of making social contacts.

Paducah furnishes no free transportation. McCracken furnished free transportation to 711 pupils in 1931-32 at a per capita cost per year of \$13.43.

The holding power of the schools of both systems averaged practically the same for the years 1928-32, based on the percentage the eighth-grade enrolment was of the first-grade enrolment. The holding power appeared to increase from year to year more consistently in the Paducah schools.

The holding power of the two systems averaged practically the same for the four years, using the percentage the eighth



grade enrolment was of the first grade as a measure.

McCracken's holding power for the four years averaged slightly higher than Paducah's, using the percentage the enrolment of the upper four grades was of the enrolment of the lower four grades.

The holding power of the high schools of Paducah during the years 1928-32 averaged higher than McCracken's, using the percentage the public high-school enrolment was of the total public-school enrolment.

Using the four factors mentioned as a measure of the holding power of schools, it appears that the holding power of both systems was greater in 1931-32 than the average for the four years. This was probably due to the depression, since so many enrolled in school who might have remained out of school and worked during normal times.

## CHAPTER V

## GENERAL SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

General summary and conclusions.--The problem is to determine the relative ability and effort of McCracken County and Paducah, Kentucky, to support their educational programs. The major portion of the study covers the years 1928-1932.

Ability to support education is defined in this study as the number of units of economic power back of each unit of educational work to be performed in the first twelve grades of our public school system. Wealth and income are the units of economic power, while the pupil to be educated is the unit of educational work to be performed. Wealth is the only unit of economic power used in this study, since reliable data for current income could not be obtained.

The property of McCracken County had an average assessed value of 72.89 per cent of its real value during the years 1927-1931, while Paducah's property was assessed at only 56.05 per cent of its real value. Thus there is a great disparity in the rates of assessment of the county and city property.

Real value is determined by dividing the assessed valuation by the ratio existing between the assessed values and sales values of a large number of sales of property.

McCracken County's school tax rate of seventy-five cents on assessed wealth is equivalent to approximately fifty-five cents on the same property if assessed at its actual or real value. An average school tax rate of \$1.16 in Paducah on the assessed value is found to be equivalent to approximately



sixty-five cents if property were assessed at its real value. <sup>63</sup>

Therefore, Paducah's tax rate averaged 1.18 times that of McCracken's, based on real wealth. However, Paducah's relative ability to support education was found to be considerably greater than McCracken's as evidenced by the following facts:

First, the average annual assessed wealth of Paducah was 1.5 times McCracken's, based on per capita; 1.82 times McCracken's based on per census child; more than two times McCracken's, based on per child enrolled; and 1.9 times McCracken's, based on per child in average daily attendance.

Secondly, the average annual true wealth in Paducah was 1.95 times McCracken's, based on per capita; 2.4 times McCracken's, based on per census child; 2.69 times McCracken's, based on per child enrolled; and 2.47 times McCracken's, based on per child in average daily attendance.

Thus if the average of the four factors used in the two preceding paragraphs is considered a fairly reliable measure, Paducah's ability to support education appears to be 1.8 times McCracken's, using assessed wealth as a measure, and 2.4 times McCracken's, using real wealth as a measure. The average of these two ratios is 2.1. Hence, if the combination of these two measures is more reliable, it appears that Paducah is approximately twice as able to support education as compared with McCracken County.

Paducah's effort to support education, measured in terms of the average local school tax rate, is found to be 1.52 times as much as McCracken's, based on the assessed values; but based on the real values it is only 1.18 times greater. Therefore,

if these figures are significant, and if Paducah's ability to support education is twice that of McCracken's, it appears that Paducah's effort as compared with its ability is relatively less than McCracken's, assuming that their relative efforts to support other governmental activities are equal.

The local school taxes paid by McCracken County during the years 1928-1932 averaged \$7.46 per capita, \$27.56 per census child, \$32.47 per child enrolled, and \$40.55 per child in average daily attendance. During the same years Paducah's local school taxes averaged \$8.39 per capita, \$36.95 per census child, \$48.82 per child enrolled, and \$56.49 per child in average daily attendance. If the ability of the two units were the same, it would be obvious that Paducah is putting forth a greater effort, using these derived results as a measure. But since Paducah's ability appears to be twice as great as McCracken's, and since the local taxes paid, based on per capita, per census child, per child enrolled, and per child in average daily attendance, ranged from approximately 1.1 to 1.5 times those paid by McCracken, it appears that Paducah's effort is less, relatively speaking.

During the years 1928-1932 the current expenditures for education in McCracken County averaged \$8.58 per capita, \$31.70 per census child, \$37.36 per child enrolled, and \$46.63 per child in average daily attendance. During the same years Paducah's current expenditures for education averaged \$8.90 per capita, \$39.00 per census child, \$52.30 per child enrolled, and \$59.72 per child in average daily attendance. Great inequalities in



expenditures are shown in favor of the city child.

McCracken County averaged a distribution of current expenditures for education according to the following percentages: General Control, 4.9; instruction 75.9; operation, 5.5; maintenance 4.3; auxiliary agencies and coordinate activities, 5.7; and fixed charges, 3.3 per cent. Paducah's average distribution was as follows: General control, 3.85; instruction 82; operation 7.5; maintenance, 2.75; auxiliary agencies and coordinate activities, 1.36; and fixed charges 2.3 per cent. Inequalities in expenditures for instruction and other divisions are rather large.

McCracken County spent approximately two per cent of the total expenditures more for capital outlay than Paducah, while Paducah spent a larger percentage for current expenditures than McCracken.

In comparing the educational programs of the two units, many inequalities were found to exist which, if lessened, would mean much toward equalization of educational opportunities.

The training and salary of the city superintendent were considerably more than those of the county superintendent.

McCracken County had no school supervisors, while Paducah had four most of the time covered by this study.

Very large inequalities existed in the academic and professional preparation, teaching experience, and salaries. The Paducah teachers ranked much higher in these respects.

The curriculum of the McCracken schools is adapted to the 8-4 plan, while that of Paducah is rather well adapted to the

6-33 plan of organization. Paducah's curriculum appears to be more enriched.

The length of term was longer in Paducah.

Paducah had more than twice as many pupils as McCracken. However, the teacher-pupil ratios were practically the same.

McCracken County had an average enrolment of sixty pupils per building, while Paducah averaged 342 per building. This reveals a great inequality in the number of social contacts.

McCracken County furnished free transportation to 711 pupils in 1931-32. Paducah furnished no free transportation.

The holding power of the county elementary schools was slightly greater than Paducah's, while the holding power of Paducah's high schools was higher than McCracken's.

Recommendations.--Since this study reveals so many inequalities in the relative financial ability, the relative effort to support education, and in educational opportunities in McCracken County and Paducah, and since these units have so many historical, geographical, and other mutual interests in common, it is hoped that this study will be instrumental in causing the board of education, the superintendents, and friends of education to continue this type of research and to endeavor to exert every possible effort to lessen the inequalities. It seems that the great inequalities could be practically eliminated if a conscientious and efficient board of equalization which would fix a uniform rate of assessment on a scientific basis were employed for both the city and county. If the assessments were equalized, then the tax rates could be more nearly equalized,



It appears to the writer that both the city and county should begin working toward a uniform system of raising revenue and planning their educational programs in a similar manner. By so doing the two units may eventually consolidate into one unit and produce a more efficient educational organization which can be administered more economically and which will do much toward equalization of tax burden for the citizens and much toward providing equal educational opportunities for all of the children of the entire county. This can be accomplished by having equal effort, equally trained administrators and supervisors, equally trained teachers, equally enriched curricula, equal length of terms, and the same type of organization.

The tendency at present is toward the county as the unit of administration and supervision, since it more nearly constitutes an adequate unit of administration than any other existing political unit. Therefore, all schools in Paducah and McCracken County should eventually be under the same administration. This is permissible under the Kentucky statutes of 1928.

Enlightened practices and modern studies of child development seem to indicate that the most acceptable type of organization is the 6-3-3 plan. The 6-3-3 plan of organization which is working so efficiently and growing in popularity is recommended in this study for the new unit.

Although education is a state function, the educational program of an educational unit can be determined by the unit as long as it meets the state's minimum requirements. Therefore, it is recommended that the maximum offering of these two units

should become the minimum offering of the two when consolidated into one. There seems to be sufficient data to indicate that the proposed organization can be financed with the present effort based on the combined ability of the two units.

It is to the best interests of the citizens of both McCracken County and Paducah socially, morally, economically, and otherwise to endeavor to provide more nearly equal educational opportunities for all the children and equal effort for the taxpayers.



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