

Commonwealth of Kentucky

# EDUCATIONAL BULLETIN

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FINANCIAL SUPPORT, FINANCIAL  
ABILITY, AND INEQUALITIES  
EXISTING IN VARIOUS  
SCHOOL SYSTEMS  
IN KENTUCKY



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BOSWELL B. HODGKIN  
Superintendent of Public Instruction

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### FOREWORD

The information presented in this bulletin deals with the financial support, financial ability and inequalities still existing in the various school districts of the State. This bulletin follows purposely a pattern similar to others released in April, 1939, January, 1941, April, 1943, May, 1945, and April, 1947. This plan was followed in order that the earlier issues may be used in connection with this bulletin for purposes of comparison.

This bulletin was prepared by Mr. Earl E. Garrison, Assistant Director of Finance, and Mr. Shelby Kash, State Supervisor of Local School District Finance under the supervision of Mr. W. D. Chilton, Director, Division of Finance, Department of Education.

It is believed that this publication will aid interested patrons and school officials by making available, data which will acquaint them with present financial difficulties and thus enable them to make further progress toward meeting the minimum standards for an adequate school program.

BOSWELL B. HODGKIN  
*Superintendent Public Instruction*

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# FINANCIAL SUPORT, FINANCIAL ABILITY, AND FINANCIAL INEQUALITIES AMONG THE VARIOUS PUBLIC SCHOOL DISTRICTS IN KENTUCKY

## Introduction

This bulletin is published for the purpose of revealing certain financial data pertaining to the various school districts in Kentucky in the belief that the information contained herein will in a manner provide a basis for a more informed citizenry; to encourage a sympathetic understanding by the general public of problems affecting the schools of the State; and to emphasize the idea that even though all men are born equal, they do not remain equal. Due to financial inequalities existing in Kentucky some children are deprived of their inalienable right to obtain sufficient education to enable them to assume a proper place in society as a whole.

The data of this bulletin is classified into four major parts. Part I deals with the distribution of annual salaries of teachers, showing the number of teachers and the median salary for each teaching level, group, and race, in Tables I to VII inclusive.

Part II displays the alphabetical list of county school districts; independent school districts, except cities of the first four classes; and independent city school districts of the first four classes showing respectively in Table VIII, IX and X, the frequency distributions of teachers salaries for each district in each of these groups.

Part III relates to the local tax support of the common schools in the State for 1948-49, as indicated by assessment of corporate and non-corporate property subject to taxation for school purposes, shown in Tables XI, XII, XIII, and XIV.

Part IV concerns miscellaneous factors pertinent to school finance such as, (1) Distribution of tax rates for general school purposes; (2) Length of elementary school terms; (3) Percentage of revenue receipts derived from various sources; (4) Percentage of current expenditures by major classification, and (5) State Per Capita, Local Revenue Receipts, Total Teachers' Salaries, Number of Teachers and Mean Average Teachers' Salaries in Kentucky from 1933-34 to 1947-48 inclusive. Data relating to these factors are shown in Tables XV to XIX, inclusive.

## PART I

The data used in the tables in Part I were obtained from the approved salary schedules for the various school districts of the State now on file in the office of the Department of Education. These schedules include positions and salaries of all full-time teachers, principals and supervisors. The median salary was calculated with respect to teaching level, race, and types of districts.

According to the approved salary schedules for 1948-49, there were 18,899 full-time teachers, principals, and supervisors employed in the common schools of Kentucky. These 18,899 positions are distributed as follows: county school districts, 12,822; independent school districts, except cities of the first four classes, 929; and independent school districts classified as cities of the first four classes, 5,148. In 1940-41 there were 18,877 such positions; in 1942-43, there were 18,180; in 1944-45, there were 17,710; and in 1946-47, there were 18,164.

For the purpose of this bulletin, the word "teachers" is used to include all instructional personnel, namely, teachers, principals, and supervisors.

TABLE I

There are 9,453 white elementary teachers in the 120 counties whose median annual salary is \$1,197; 2,927 white high school teachers whose median salary is \$1,766; 384 colored elementary teachers with a median salary of \$1,343; 58 colored high school teachers, whose median salary is \$1,771. The median salary of the total of 12,822 full-time county teachers is \$1,297.

TABLE II

The median annual salary of 511 white elementary teachers in independent school districts, except cities of the first four classes is \$1,452; for 339 white high school teachers, \$1,692; for 44 colored elementary teachers, \$1,480; for 35 colored high school teachers, \$1,650. The median annual salary for all these 929 teachers is \$1,545.

TABLE III

The median annual salary for all of the 5,148 teachers in cities of the first four classes is \$2,230. Of these, there are 2,445 white elementary teachers whose median salary is \$2,052; 1,896 white high school teachers whose median salary is \$2,625; 453 colored elementary teachers whose median salary is \$2,178; and 354 colored high school teachers whose median salary is \$2,467.

TABLE IV

The median annual salary for all 18,899 teachers in all the 244 districts existing in 1948-49, is \$1,509. Of these, 12,409 are white elementary teachers with a median salary of \$1,310; 5,162 white high school teachers with a median salary of \$1,961; 881 colored elementary teachers with a median salary of \$1,692, and 447 colored high school teachers with a median annual salary of \$2,138.

TABLE V

Of the 18,899 full-time teachers in Kentucky, 17,571 are white, with a median annual salary of \$1,485; and 1,328 are colored, with a median annual salary of \$1,827.

TABLE VI

Further, these 18,899 teachers are classified as to teaching levels. There are 13,290 white and colored elementary teachers, whose median annual salary is \$1,331; and 5,609 white and colored high school teachers whose median annual salary is \$1,972.

TABLE VII

This table is a summary of median annual salaries of all full-time teachers in Kentucky for alternate years beginning with 1942-43, showing classification as to type of district, teaching level, and race.

It will be noted from this table that the median annual salary of the colored teachers is much higher than that of the white teachers. The reasons advanced for this apparent inequality are as follows: (1) The colored population is concentrated in the metropolitan areas, and (2), the supply of well trained colored teachers has exceeded the demand, whereas a critical shortage of well trained white teachers exists.

Furthermore, it is noted from this table, that a striking difference still exists between the median annual salary of the elementary teachers, and the median annual salary of the high school teachers. This difference is believed to have resulted from the existence of the following conditions:

(1) High school teachers have more training. A recent study completed by the staff of the Division of Teacher Education and Certification, Department of Education, reveals that the median level of training for elementary teachers employed in Kentucky for 1948-49, is 85 semester hours college training, and that the median of high school teachers is college graduation. It appears essential to state here that the minimum standard for certification for high school teachers is four years college training, whereas the minimum standard certification for elementary teachers is only two years training.

(2) Difference in length of school term. Approximately one half of the teachers in Kentucky are employed in elementary positions in county school districts. In these districts, the average length of the elementary school terms is 8.53 months, while in the same districts, the average length of the high school terms is 9 months.

(3) Local school administrators have a tendency to assign high school teachers "extra services" for which they are paid.

**TABLE I**  
**Distribution of Annual Salaries of Full-Time Teachers in County School Districts of Kentucky, as Shown in Approved Schedules for 1948-49†**

Annual Salary* Inter.	White		Colored		Total
	Elementary	High School	Elementary	High School	
\$3,500—above	21	78	....	1	100
3,400—	13	36	4	1	54
3,300—	2	48	....	....	50
3,200—	141	70	12	....	223
3,100—	7	49	1	....	57
3,000—	10	89	2	....	101
2,900—	2	42	....	....	44
2,800—	68	48	1	1	118
2,700—	83	88	7	6	184
2,600—	23	34	5	....	62
2,500—	58	76	....	1	135
2,400—	50	106	1	1	158
2,300—	26	57	2	2	87
2,200—	37	93	3	1	134
2,100—	56	123	2	5	186
2,000—	139	149	3	4	295
1,900—	236	183	20	4	443
1,800—	404	276	24	7	711
1,700—	372	157	20	6	555
1,600—	529	238	29	8	804
1,500—	548	213	26	7	794
1,400—	795	226	53	3	1,077
1,300—	1,070	119	39	....	1,228
1,200—	1,364	148	72	....	1,584
1,100—	1,168	83	20	....	1,271
1,000—	839	48	17	....	904
900—	730	37	7	....	774
800—	446	11	10	....	467
700—	177	2	4	....	183
Under 700	39	....	....	....	39
<b>Total</b>	<b>9,453</b>	<b>2,927</b>	<b>384</b>	<b>58</b>	<b>12,822</b>
<b>Median**</b>	<b>\$1,197</b>	<b>\$1,766</b>	<b>\$1,343</b>	<b>\$1,771</b>	<b>\$1,297</b>

† Data are taken from approved salary schedules for 1948-49.

\* Intervals considered as continuous series from lower limits (i. e. \$700-799.99).

\*\* Calculated to the nearest dollar.

**TABLE II**  
**Distribution of Annual Salaries of Full-Time Teachers in Independent School Districts of Kentucky, Except Cities of the First Four Classes, as Shown in Approved Schedules for 1948-49†**

Annual Salary* Inter.	White		Colored		Total
	Elementary	High School	Elementary	High School	
\$3,500—above	----	7	----	----	7
3,400—	----	1	----	----	1
3,300—	1	3	----	----	4
3,200—	1	2	----	----	3
3,100—	----	3	----	----	3
3,000—	9	11	----	1	21
2,900—	----	2	----	----	2
2,800—	2	1	----	1	4
2,700—	----	5	----	----	5
2,600—	3	5	----	----	8
2,500—	3	7	----	1	11
2,400—	3	15	1	1	20
2,300—	6	10	----	1	17
2,200—	7	9	2	1	19
2,100—	10	12	----	----	22
2,000—	12	16	----	1	29
1,900—	15	21	1	2	39
1,800—	40	36	5	6	87
1,700—	50	44	6	5	105
1,600—	51	47	5	2	105
1,500—	88	42	10	4	144
1,400—	71	19	5	4	99
1,300—	64	10	4	1	79
1,200—	44	3	2	3	52
1,100—	25	----	2	----	27
1,000—	4	2	1	1	8
900—	1	----	----	----	1
800—	----	----	----	----	----
700—	----	----	----	----	----
Under 700	1	6	----	----	7
<b>Total</b>	<b>511</b>	<b>339</b>	<b>44</b>	<b>35</b>	<b>929</b>
<b>Median**</b>	<b>\$1,452</b>	<b>\$1,692</b>	<b>\$1,480</b>	<b>\$1,650</b>	<b>\$1,545</b>

† Data are taken from approved salary schedules for 1948-49.

\* Intervals considered as continuous series from lower limits (i. e. \$700-799.99).

\*\* Calculated to the nearest dollar.

**TABLE III**  
**Distribution of Annual Salaries of Full Time Teachers in Independent School Districts of Kentucky, Classified as Cities of the First Four classes as shown in approved schedules for 1948-49†**

Annual Salary* Inter.	White		Colored		Total
	Elementary	High School	Elementary	High School	
\$3,500—above	335	574	91	96	1,096
3,400—	16	23	2	9	50
3,300—	30	63	3	10	106
3,200—	71	59	22	12	164
3,100—	59	46	13	7	125
3,000—	48	60	9	7	124
2,900—	119	26	22	5	172
2,800—	61	64	20	17	162
2,700—	46	44	9	5	104
2,600—	84	46	19	7	156
2,500—	67	53	5	6	131
2,400—	59	39	3	9	110
2,300—	64	31	5	5	105
2,200—	84	99	16	15	214
2,100—	165	114	31	11	321
2,000—	123	117	26	24	290
1,900—	130	105	20	17	272
1,800—	170	125	25	34	354
1,700—	126	59	19	16	220
1,600—	159	74	14	14	261
1,500—	160	49	36	13	258
1,400—	132	17	22	11	182
1,300—	87	6	10	4	107
1,200—	37	1	8	....	46
1,100—	6	1	2	....	9
1,000—	7	1	1	....	9
900—	....	....	....	....	....
800—	....	....	....	....	....
700—	....	....	....	....	....
Under 700	....	....	....	....	....
<b>Total</b>	<b>2,445</b>	<b>1,896</b>	<b>453</b>	<b>354</b>	<b>5,148</b>
<b>Median**</b>	<b>\$2,052</b>	<b>\$2,625</b>	<b>\$2,178</b>	<b>\$2,467</b>	<b>\$2,230</b>

† Data are taken from approved salary schedules for 1948-49.  
\* Intervals considered as continuous series from lower limits (i. e. \$700-799.99).  
\*\* Calculated to the nearest dollar.



**TABLE IV**  
**Distribution of Annual Salaries of all Full Time Teachers in County and Independent School Districts in Kentucky, as shown in approved schedules for 1948-49†**

Annual Salary* Inter.	White		Colored		Total
	Elementary	High School	Elementary	High School	
\$3,500—above	356	659	91	97	1,203
3,400—	29	60	6	10	105
3,300—	33	114	3	10	160
3,200—	213	131	34	12	390
3,100—	66	98	14	7	185
3,000—	67	160	11	8	246
2,900—	121	70	22	5	218
2,800—	131	113	21	19	284
2,700—	129	137	16	11	293
2,600—	110	85	24	7	226
2,500—	128	136	5	8	277
2,400—	112	160	5	11	288
2,300—	96	98	7	8	209
2,200—	128	201	21	17	367
2,100—	231	249	33	16	529
2,000—	274	282	29	29	614
1,900—	381	309	41	23	754
1,800—	614	437	54	47	1,152
1,700—	548	260	45	27	880
1,600—	739	359	48	24	1,170
1,500—	796	304	72	24	1,196
1,400—	998	262	80	18	1,358
1,300—	1,221	135	53	5	1,414
1,200—	1,445	152	82	3	1,682
1,100—	1,199	84	24	....	1,307
1,000—	850	51	19	1	921
900—	731	37	7	....	775
800—	446	11	10	....	467
700—	177	2	4	....	183
Under 700	40	6	....	....	46
<b>Total</b>	<b>12,409</b>	<b>5,162</b>	<b>881</b>	<b>447</b>	<b>18,899</b>
<b>Median**</b>	<b>\$1,310</b>	<b>\$1,961</b>	<b>\$1,692</b>	<b>\$2,138</b>	<b>\$1,509</b>

† Data are taken from approved salary schedules for 1948-49.  
\* Intervals considered as continuous series from lower limits (i. e. \$700-799.99).  
\*\* Calculated to the nearest dollar.

**TABLE V**  
**Distribution of Annual Salaries of All White and Colored Full-Time Teachers in Kentucky as Shown in Schedules for 1948-49†**

Annual Salary* Inter.	White	Colored	Total
\$3,500—above	1,015	188	1,203
3,400—	89	16	105
3,300—	147	13	160
3,200—	344	46	390
3,100—	164	21	185
3,000—	227	19	246
2,900—	191	27	218
2,800—	244	40	284
2,700—	266	27	293
2,600—	195	31	226
2,500—	264	13	277
2,400—	272	16	288
2,300—	194	15	209
2,200—	329	38	367
2,100—	480	49	529
2,000—	556	58	614
1,900—	690	64	754
1,800—	1,051	101	1,152
1,700—	808	72	880
1,600—	1,098	72	1,170
1,500—	1,100	96	1,196
1,400—	1,260	98	1,358
1,300—	1,356	58	1,414
1,200—	1,597	85	1,682
1,100—	1,283	24	1,307
1,000—	901	20	921
900—	768	7	775
800—	457	10	467
700—	179	4	183
Under 700	46	....	46
<b>Total</b>	<b>17,571</b>	<b>1,328</b>	<b>18,899</b>
<b>Median**</b>	<b>\$1,485</b>	<b>\$1,827</b>	<b>\$1,509</b>

† Data are taken from approved salary schedules for 1948-49.

\* Intervals considered as continuous series from lower limits (i. e. \$700-799.99).

\*\* Calculated to the nearest dollar.

**TABLE VI**

**Distribution of Annual Salaries of All Full-Time Elementary and High School Teachers in Kentucky, as Shown in Approved Schedules for 1948-49†**

Annual Salary* Inter.	White and Colored		Total
	Elementary	High School	
\$3,500—above	447	756	1,203
3,400—	35	70	105
3,300—	36	124	160
3,200—	247	143	390
3,100—	80	105	185
3,000—	78	168	246
2,900—	143	75	218
2,800—	152	132	284
2,700—	145	148	293
2,600—	134	92	226
2,500—	133	144	277
2,400—	117	171	288
2,300—	103	106	209
2,200—	149	218	367
2,100—	264	265	529
2,000—	303	311	614
1,900—	422	332	754
1,800—	668	484	1,152
1,700—	593	287	880
1,600—	787	383	1,170
1,500—	868	328	1,196
1,400—	1,078	280	1,358
1,300—	1,274	140	1,414
1,200—	1,527	155	1,682
1,100—	1,223	84	1,307
1,000—	869	52	921
900—	738	37	775
800—	456	11	467
700—	181	2	183
Under 700	40	6	46
<b>Total</b>	<b>13,290</b>	<b>5,609</b>	<b>18,899</b>
<b>Median**</b>	<b>\$1,331</b>	<b>\$1,972</b>	<b>\$1,509</b>

† Data are taken from approved salary schedules for 1948-49.

\* Intervals considered as continuous series from lower limits (i. e. \$700-799.99).

\*\* Calculated to the nearest dollar.

**TABLE VII**  
**Summary of Median Annual Salaries of Full-Time Teachers in All the**  
**Kentucky School Districts, 1942-43, 1944-45, 1946-47, and 1948-49,**  
**From Tables 1-6**

Teachers	School Years			
	1942-43	1944-45	1946-47	1948-49
<b>COUNTY,</b>				
Elementary, White .....	\$ 618	\$ 901	\$1,095	\$1,197
Elementary, Colored .....	663	958	1,137	1,343
High School, White .....	979	1,339	1,559	1,766
High School, Colored .....	967	1,250	1,640	1,771
<b>INDEPENDENT, except cities of</b> first four classes,				
Elementary, White .....	845	1,146	1,310	1,452
Elementary, Colored .....	769	1,039	1,242	1,480
High School, White .....	1,002	1,311	1,516	1,692
High School, Colored .....	983	1,300	1,610	1,650
<b>INDEPENDENT, cities of first</b> four classes,				
Elementary, White .....	1,232	1,522	1,745	2,052
Elementary, Colored .....	1,225	1,550	1,810	2,178
High School, White .....	1,491	1,787	2,066	2,625
High School, Colored .....	1,279	1,536	1,866	2,467
<b>Total county and independent,</b>				
Elementary, White .....	667	975	1,175	1,310
Elementary, Colored .....	793	1,095	1,336	1,692
High School, White .....	1,138	1,453	1,715	1,961
High School, Colored .....	1,165	1,475	1,791	2,138
<b>Total White .....</b>	<b>769</b>	<b>1,085</b>	<b>1,312</b>	<b>1,485</b>
<b>Total Colored .....</b>	<b>907</b>	<b>1,225</b>	<b>1,509</b>	<b>1,827</b>
<b>Total Elementary .....</b>	<b>676</b>	<b>984</b>	<b>1,189</b>	<b>1,331</b>
<b>Total High School .....</b>	<b>1,139</b>	<b>1,456</b>	<b>1,724</b>	<b>1,972</b>

## PART II

Part II shows in detail the distribution of the salaries of all full-time teachers in each school district with respect to (1) the 120 county districts; (2) 63 independent school districts, except cities of the first four classes; and (3) 61 independent school districts classified as cities of the first four classes. Each of these groups is treated in Tables VIII, IX and X respectively. The purpose of these tables is to present the data for each district, so that any one interested in comparing one district with adjoining districts, or one section with different sections of the state, may do so by calculating the respective medians and comparing with other medians of annual salaries.

### TABLE VIII

This table lists each county school district and shows the distribution of salaries of its white and colored teachers. No attempt has been made to calculate the median for each of these school districts, but the data are presented for anyone who may be interested in making more detailed studies.

### TABLE IX

This table gives the same details as Table VIII, except they are for independent school districts other than those of the first four classes of cities.

### TABLE X

This table presents similar data for cities of the first four classes.

**TABLE VIII**  
**Salaries of Full Time Teachers (Grade 1-12) in County Districts**

Name of School District	ANNUAL SALARIES IN DOLLARS																	Total No. of Teachers													
	Under \$700	\$700-799	\$800-899	\$900-999	\$1,000-1,099	\$1,100-1,199	\$1,200-1,299	\$1,300-1,399	\$1,400-1,499	\$1,500-1,599	\$1,600-1,699	\$1,700-1,799	\$1,800-1,899	\$1,900-1,999	\$2,000-2,099	\$2,100-2,199	\$2,200-2,299		\$2,300-2,399	\$2,400-2,499	\$2,500-2,599	\$2,600-2,699	\$2,700-2,799	\$2,800-2,899	\$2,900-2,999	\$3,000-3,099	\$3,100-3,199	\$3,200-3,299	\$3,300-3,399	\$3,400-3,499	\$3,500-Above
Adair	W			3	2	17	56	10	4	2	1	3																			109
Allen	W		3	6	8	5	4	16	3	1	10	5	1		1							1	1							66	
Anderson	W					2	6	13	5	6	1	5														1				43	
Ballard	W			10	13	10	9	1	1	10	1	2			1							1								63	
Barren	W					12	6	6	3	17	18	7	25	6	1								1							110	
Bath	W					2	2	2	2	11	11	2	1			3														62	
Bell	W					5	35	25	21	21	26	43	17	27	3	1						5	2							62	
Boone	W							1	3	2	1	2	10	8	4	34	7	1	1	1	1	1	2			3				83	
Bourbon	W						3	7	4	16	5	3	2	15	2	2	2					1	2							62	
Boyd	W									1	1	6	9	10	5	5	4	2				1	1				1	2		59	
Boyle	W							8	2	3	6	3	2	4	2	2	1	1				1	1			1				49	
Bracken	W																													158	
Breathitt	W																													87	
Breckinridge	W		23	28	11	29	28	12	8			4	4	5							1	1	2							63	
Bullitt	W																													94	
Butler	W			20	15	6	24	11	1	11	1	1			1	1														48	
Caldwell	W			7	3	6	5	10	4	1	1	3																		1	
Calloway	W		1	1	6	10	7	19		9	3																			68	
Campbell	W						3	3	4	6	9	4	4	9		1	1													58	
Carlisle	W				1	5	3	9	5	12																				41	
Carroll	W					4	2	5	3	7	1																			26	
Carter	W					22	32	21	21	25	16	6	19	2	3	5														178	
Casey	W			3	14	24	65	9	20		3																			141	
Christian	W		4	8	3	5	9	13	8	10	11	15	1	1	1															36	
Clark	W					26	21	87	29	2	4	1																		175	
Clay	W					1	14	36																						4	
Clinton	W					6	14	36																						72	
Crittenden	W		12	26	15	10	5			4																				77	
Cumberland	W			7	9	29	13	4	3	2	2																			6	
Daviess	W																														112
Edmonson	W			7	5	5	23	12	8	2	4	2	1	2																74	
Elliott	W					18	16	7	10	4	7	1	6	1	1															74	
Estill	W					14	34	6	13	12	8	2	4																	98	
Fayette	W																													176	
Fleming	W																													26	
Floyd	W		1																											75	
Franklin	W																													3	
Fulton	W																													377	
Gallatin	W																													7	
Garrard	W																													94	
Grant	W																													32	
Graves	W																													11	

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324119

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TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																	Total No. of Teachers														
	Under \$700	\$700-799	\$800-899	\$900-999	\$1,000-1,099	\$1,100-1,199	\$1,200-1,299	\$1,300-1,399	\$1,400-1,499	\$1,500-1,599	\$1,600-1,699	\$1,700-1,799	\$1,800-1,899	\$1,900-1,999	\$2,000-2,099	\$2,100-2,199	\$2,200-2,299		\$2,300-2,399	\$2,400-2,499	\$2,500-2,599	\$2,600-2,699	\$2,700-2,799	\$2,800-2,899	\$2,900-2,999	\$3,000-3,099	\$3,100-3,199	\$3,200-3,299	\$3,300-3,399	\$3,400-3,499	\$3,500-Above	
Grayson	W		13	32	14	32	5	9	7	1			2				1			1											119	
Green	W		4	13	27	13	1						1																		64	
Greenup	W		37	33	20	13	11																								10	
Hancock	W					5	9	8	5	1	1	2																			40	
Hardin	W			2	7	6	9	1	13	26	18	7	21	4	7																1	
Harlan	W							9	30	19	38	52	76	51	23	16	3	3	2												388	
Harrison	W								2	1	1	3	10	8	6	22	2														17	
Hart	W		6	6	6	3	20	12	5	6	4		26		3	1															60	
Henderson	W							2	6	16	10	11	2	12	13	2	2														100	
Henry	W		2	5	5	5	2	5	3	4	1	1	1	3	1	1	4	1													88	
Hickman	W			3			12	6	2	2	7	4	1																		9	
Hopkins	W			7	8	13	15	29	13	12	4	6	3	2	2	1	4	2													70	
Jackson	W					20	16	12	22	1	8	6	2	7	1	1															4	
Jefferson	W														3	2	4	2	40	46	16	42	51	1	11	11	183	1	27	32	472	
Jessamine	W							1	3	12	24	11	1	1	2	1		1	2												23	
Johnson	W		6	18	33	12	27	12	4	2	5	5	7	3	2		1	1													60	
Kenton	W									4	8	3	4	10	10	15	3	6	9	10	9	5	6	4							149	
Knett	W			7	26	18	18	49	16	7	18	6	14	3	2	2															115	
	C																														190	
Knox	W			6	24	16	33	33	17	10	18	1	2	3	3		3	1													182	
Larue	W					9	4	18	8	1	1		2	1	2	2															6	
Laurel	W						20	20	73	30	5		1	5	3	3															52	
Lawrence	W		3	22	9	46	16	9	3	2	1	18	2	3	1																2	
Lee	W				4	9	8	19	11	3	8	1	5	3	1																164	
Leslie	W							1																							1	
Letcher	W																															78
Lewis	W																															1
Lincoln	W																															139
Livingston	W		24	9	6	11	4	5	1	1	1																				241	
Logan	W																															4
Lyon	W		10	6	1	2	5	1	8	2	1	1	1																		97	
Madison	W																															122
Magoffin	W		26	47	50	7	4	10	5	1																					7	
Marion	W			1	2	6	4	10	6	11	10	19	2	1	2																63	
Marshall	W			2	5	15	14	13	1	4	1	2																			3	
Martin	W			16	9	14	10	14	9	2	2	2																			110	
Mason	W																															14
McCracken	W																															47
McCreary	W																															3
McLean	W		1	5	4	3	13	7	13	1	1	1	1	2																	113	
Meade	W																															56
Menifee	W		1	17	5	3	11	12	3	1	7																				1	
Mercer	W																															67
Metcalfe	W		2	10	10	14	15	5	3	1	1	1	1																		3	
	C		3	1	1	1	1	1	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	

TABLE VIII—Continued

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Name of School District	ANNUAL SALARIES IN DOLLARS																	Total No. of Teachers															
	Under \$700	\$700-799	\$800-899	\$900-999	\$1,000-1,099	\$1,100-1,199	\$1,200-1,299	\$1,300-1,399	\$1,400-1,499	\$1,500-1,599	\$1,600-1,699	\$1,700-1,799	\$1,800-1,899	\$1,900-1,999	\$2,000-2,099	\$2,100-2,199	\$2,200-2,299		\$2,300-2,399	\$2,400-2,499	\$2,500-2,599	\$2,600-2,699	\$2,700-2,799	\$2,800-2,899	\$2,900-2,999	\$3,000-3,099	\$3,100-3,199	\$3,200-3,299	\$3,300-3,399	\$3,400-3,499	\$3,500-Above		
Monroe			9	16	4	23	19	8	3		12				1	2	2		1	2												105	
Montgomery				7	3	2	2	6	17		1					1	1									2						43	
Morgan		44	11	21	13	13	18	1	1	1	2	1	1	1																		137	
Muhlenberg					2	43	10	18	34	13	16	10	2	2	3	1			2													163	
Nelson						4	2	3	3	4	10	11	11	19	4	2	2	1		3	1	2					2	1	2			10	
Nicholas						6	1	6	14	3	2		3												2							88	
Ohio				1	10	12	11	35	17	15	27		3	6																		34	
Oldham								2	1		10	9	5	14	2	1	2															150	
Owen		2	9	7	9	6	3	1	1	3	1		1																			50	
Owsley			11	11	9	2	7	8	5	1		4	1	1																		45	
Pendleton				8	6	9	7	5	3		3	2	2																			62	
Perry					6	14	26	30	18	33	41	23	22	20	17	8	4	5														51	
Pike							12	10	48	35	34	37	120	60	29	19	29	15	17													277	
Powell		8	12	4	4	8	6	2	5	4	1	2																				496	
Pulaski			4	29	37	55	42	17	12	1	17	1			1	1	1	1														57	
Robertson					1	5	2	2	6																								225
Rockcastle						29	21	23	12	8																							18
Rowan			4	12	9	12	15	24	5	2	1				1																	96	

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Russell					2	8	22	44	5	2	4	2	10	1																			106		
Scott										3	18	19	9	3																			57		
Shelby									1	1	12	13	8	21	3		4																81		
Simpson				1		1	5	7	9	18	6	1	1	1																			57		
Spencer					6	3	2	3	4	4	4	6	2	2	1																		10		
Taylor		10	6	4	32	1	4	1	1	1	1	2	1																				37		
Todd			2	1	2	2	17	9	6	10	4	1																					2		
Todd																																		72	
Todd																																		6	
Todd																																		61	
Todd																																		13	
Trigg		13	6	6	12	2	6	6	1	1	8	4																					65		
Trigg			1	5	2	2	2	1	1																									11	
Trigg			6	1	1	8	1																											30	
Trimble																																		30	
Union																																		73	
Union																																		11	
Warren																																		121	
Warren																																		10	
Washington				3	7	13	16	9	7	3	6																							69	
Washington																																		3	
Wayne					5	28	33	21	15	6	4		1																					115	
Wayne																																			54
Webster				3	5	24	3	3	10		1																							175	
Whitley					9	15	43	58	23	11	2	4	2	6	1	1																		89	
Wolfe				23	17	15	18	4	6	3																								31	
Woodford																																			2
Total White	39	179	457	767	887	1,251	1,512	1,189	1,021	761	767	529	680	419	288	179	130	83	156	124	57	171	116	44	99	56	211	50	49	99	12,350				
Total Colored		4	10	7	17	20	72	39	56	33	37	26	31	24	7	7	4	4	2	1	5	13	2		2	1	12		5	1		442			
Grand Total	39	181	467	774	904	1,271	1,584	1,228	1,077	794	804	550	711	443	295	186	134	87	158	135	62	184	118	44	101	57	223	50	53	100	12,822				



**TABLE IX**  
**Salaries of Full-Time Teachers (Grades 1-12) in Independent School**  
**Districts Except Cities of the First Four Classes**

Name of School District	ANNUAL SALARIES IN DOLLARS																	Total No. of Teachers													
	Under \$700	\$700-799	\$800-899	\$900-999	\$1,000-1,099	\$1,100-1,199	\$1,200-1,299	\$1,300-1,399	\$1,400-1,499	\$1,500-1,599	\$1,600-1,699	\$1,700-1,799	\$1,800-1,899	\$1,900-1,999	\$2,000-2,099	\$2,100-2,199	\$2,200-2,299		\$2,300-2,399	\$2,400-2,499	\$2,500-2,599	\$2,600-2,699	\$2,700-2,799	\$2,800-2,899	\$2,900-2,999	\$3,000-3,099	\$3,100-3,199	\$3,200-3,299	\$3,300-3,399	\$3,400-3,499	\$3,500-Above
Albany	6				1	5	4								1																17
Anchorage																															22
Artemus																															7
Augusta																														11	
Bardstown	1				1										1	1														20	
Beechwood																														6	
Benton																														15	
Berea																														19	
Bevier-Cleaton																														15	
Brodhead																														7	
Burgin																														12	
Burnside																														12	
Campbellsville																														1	
Carlisle																														7	
Cave City																														23	
Clay																														6	

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Cloverport																															11
Cold Spring																															5
Columbia																															23
East Bernstadt																															5
Eminence																															10
Fairview																															2
Falmouth																															22
Ferguson																															12
Gatliff																															6
Glasgow																															41
Greensburg																															6
Greenup																															20
Hikes																															10
Hodgenville																															1
Horse Cave																															11
Lancaster																															6
Lebanon Junction																															20
Letchfield																															6
Liberty																															11
Livermore																															16
Livingston																															1
London																															11
Lone Jack																															7
Lynch																															28

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**TABLE X**  
**Salaries of Full-Time Teachers in Independent School Districts Classified**  
**as Cities of the First Four Classes**

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Name of School District	ANNUAL SALARIES IN DOLLARS																				Total No. of Teachers												
	Under \$700	\$700-799	\$800-899	\$900-999	\$1,000-1,099	\$1,100-1,199	\$1,200-1,299	\$1,300-1,399	\$1,400-1,499	\$1,500-1,599	\$1,600-1,699	\$1,700-1,799	\$1,800-1,899	\$1,900-1,999	\$2,000-2,099	\$2,100-2,199	\$2,200-2,299	\$2,300-2,399	\$2,400-2,499	\$2,500-2,599		\$2,600-2,699	\$2,700-2,799	\$2,800-2,899	\$2,900-2,999	\$3,000-3,099	\$3,100-3,199	\$3,200-3,299	\$3,300-3,399	\$3,400-3,499	\$3,500-Above		
Ashland	W								12	9	15	7	8	5	9	98	14		1	3	4	1	1	6	4								205
Barbourville	W																																7
Bellevue	W																																23
Bowling Green	W																																40
Carrollton	W																																67
Catlettsburg	W																																18
Central City	W																																23
Corbin	W																																1
Covington	W																																34
Cynthiana	W																																31
Danville	W																																2
Dawson Springs	W																																43
Dayton	W																																43
Earlington	W																																18
Elizabethtown	W																																268
Erlanger	W																																30
	C																																23

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Fort Thomas	W																																	52
Frankfort	W																																	51
Fulton	W																																	12
Georgetown	W																																	26
Greenville	W																																3	
Harlan	W																																	23
Harrodsburg	W																																	9
Hazard	W																																	23
Henderson	W																																	23
Hickman	W																																	3
Hopkinsville	W																																	44
Irvine	W																																	10
Jackson	W																																	34
Jenkins	W																																	52
Lawrenceburg	W																																	8
Lebanon	W																																	51
Lexington	W																																	12
Louisville	W																																	26
Ludlow	W																																	3
Madisonville	W																																	23
Marion	W																																	9
Mayfield	W																																	23
Maysville	W																																	3
Middlesboro	W																																	44
Mt. Sterling	W																																	10
	C																																	34

1,345  
76  
311  
31  
50  
12  
18  
1  
50  
3  
34  
73  
8  
27  
7

TABLE X—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																	Total No. of Teachers															
	Under \$700	\$700-799	\$800-899	\$900-999	\$1,000-1,099	\$1,100-1,199	\$1,200-1,299	\$1,300-1,399	\$1,400-1,499	\$1,500-1,599	\$1,600-1,699	\$1,700-1,799	\$1,800-1,899	\$1,900-1,999	\$2,000-2,099	\$2,100-2,199	\$2,200-2,299		\$2,300-2,399	\$2,400-2,499	\$2,500-2,599	\$2,600-2,699	\$2,700-2,799	\$2,800-2,899	\$2,900-2,999	\$3,000-3,099	\$3,100-3,199	\$3,200-3,299	\$3,300-3,399	\$3,400-3,499	\$3,500-Above		
Murray	W												16	2	1	2																25	
Murray	C												2																			6	
Newport	W					1							1	1	9	11	9	8	12	13	35	13	35	13	6	4	3				135		
Newport	C												1																			4	
Owensboro	W							2	2			10	10	10	15	1	26	9	6	1	5	1	1	1	1	2					152		
Owensboro	C											2	2	20	17	4	7	4	1	1	1	1	1	1	1	1	1				21		
Paducah	W											2	11	3	7	5	1															30	
Paducah	C											1	1	1	1																	30	
Paintsville	W																															37	
Paintsville	C																															37	
Paris	W												4	2	3	2	5															14	
Paris	C											2	2	11	3	2	5															14	
Pikeville	W												2	2	1	1																38	
Pikeville	C												3	3	3	1																3	
Pineville	W												2	2	2	1																22	
Pineville	C												2	2	2	1																7	
Prestonsburg	W												8	7	2																	38	
Prestonsburg	C												17	2	2																	3	
Princeton	W												1	1	1	1																22	
Princeton	C												6	6	11	2																7	
Providence	W												2	4																			34
Providence	C												2	4																		16	
Richmond	W												2	6	3																	16	
Richmond	C												2	6	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	45	
Russell	W																																23
Russell	C																																7
Russellville	W												5	5	10																	17	
Russellville	C												1	1	1																	1	
Scottsville	W												9	5	4	3																	30
Scottsville	C												1	1	1	1																	6
Shelbyville	W												2	2	2	2	1	3	1														54
Shelbyville	C												1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	7	
Somerset	W												1	1	1	1																	28
Somerset	C												2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	7
Versailles	W												17	1	1																		28
Versailles	C												2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	6
Winchester	W													7	28	2	1	2	1														44
Winchester	C																																12
Williamsburg	W																																26
Williamsburg	C																																1
Total White					8	7	38	93	149	209	233	185	295	235	240	279	183	95	98	120	130	90	125	145	108	105	130	93	39	909	4,341		
Total Colored					1	2	8	14	33	49	28	35	59	37	50	42	31	10	12	11	26	14	37	27	16	20	34	13	11	187	807		
Grand Total					9	9	46	107	182	258	261	220	354	272	290	321	214	105	110	131	156	104	162	172	124	125	164	106	50	1,096	5,148		

### PART III

This part of the bulletin consists of tables XI, XII, XIII, and XIV, which relate to the ability of the local districts to support the common schools for the year 1948-49. The data shown were taken from the General Budgets which were prepared by the local school officials in a majority of cases prior to the final certification of the assessments by the Kentucky State Tax Commission, and may vary from the certified assessment in some cases. It is realized that a person using these tables will not be able to accurately determine the gross recurring revenue per child for each school district, but since the greater portion of the state school fund is distributed on a census-pupil basis, with some calculation, one may be able to determine approximately the ability of certain districts to support an educational program.

#### TABLE XI

This table presents statistical information concerning the county school districts of the state pertaining to, (1) assessed valuations of local corporate and non-corporate property; (2) tax rates; (3) school census for 1948; and (4) the ratio of gross assessment per pupil. It will be noted that the per pupil assessment for corporate and non-corporate property for all counties of the state is \$2,429.19.

#### TABLE XII

This table displays similar data for the 64 independent school districts, which have been classified as cities other than the first four classes. The per pupil assessment of corporate and non-corporate property for this group of districts is \$3,091.47.

#### TABLE XIII

This table deals with data for the 61 independent school districts, which have been classified as cities of the first four classes. The per pupil assessment of corporate and non-corporate property for this group of districts is \$5,326.46.

#### TABLE XIV

This table is the summary of the frequency distributions of the assessments of corporate and non-corporate property for school purposes per census child in all districts of the state for 1948-49. The glaring inequality of the ability of the various districts to support an adequate educational program, will be observed from this table. This emphasizes the need of an adequate state equalization fund.

**TABLE XI**

**Per Pupil Assessment of Corporate and Non-Corporate Property in  
County School Districts in Kentucky**

Assessment figures are taken from the general budgets for 1948-49. Poll tax, bank shares, allowance for collections and delinquencies, sub-district tax and whiskey withdrawal tax are not considered.

Name of School District	Tax Rates 1948-49			Assessment of Corporate and Non-Corporate Property	Census 1948	Per Pupil Assessment
	Gen. Fund Rate	Bldg. Fund Rate	Sinking Fund Rate*			
Adair .....	\$ .75	\$.....	.....	\$ 3,843,014	3,866	\$ 994
Allen .....	1.50	.....	.....	3,733,400	2,631	1,419
Anderson .....	1.00	.10	.....	3,950,000	1,575	2,508
Ballard .....	1.30	.20	.....	7,615,910	1,844	4,130
Barren .....	1.30	.20	.....	8,945,063	4,567	1,959
Bath .....	1.50	.....	.....	7,456,511	2,701	2,761
Bell .....	1.50	.....	.....	7,900,000	8,724	906
Boone .....	1.30	.....	.....	12,827,095	2,153	5,957
Bourbon .....	1.30	.....	.....	23,137,874	2,774	8,341
Boyd .....	1.30	.20	.....	7,600,000	2,721	2,793
Boyle .....	1.10	.....	.....	10,474,310	2,254	4,647
Bracken .....	1.50	.....	.....	7,500,000	1,702	4,407
Breathitt .....	1.50	.....	.....	4,372,000	6,200	705
Breckinridge .....	1.50	.....	.....	6,600,000	3,634	1,816
Bullitt .....	1.20	.10	.....	7,980,950	2,069	3,857
Butler .....	1.15	.....	.....	4,125,000	3,121	1,322
Caldwell .....	1.50	.....	.....	3,533,333	1,929	1,832
Calloway .....	1.50	.....	.....	5,127,450	2,753	1,862
Campbell .....	1.34	.....	.....	8,813,333	2,127	4,144
Carlisle .....	1.50	.....	.....	4,080,000	1,398	2,918
Carroll .....	1.50	.....	.....	4,875,710	1,186	4,111
Carter .....	1.30	.20	.....	10,949,070	7,051	1,553
Casey .....	1.00	.....	.....	4,641,500	4,610	1,007
Christian .....	1.50	.....	.....	11,000,000	4,618	2,382
Clark .....	.70	.....	.....	17,800,000	2,577	6,597
Clay .....	1.00	.....	.....	4,120,000	7,434	554
Clinton .....	1.00	.....	.....	1,010,000	2,427	416
Crittenden .....	1.50	.....	.....	3,653,000	2,095	1,744
Cumberland .....	1.25	.....	.....	2,520,000	2,348	1,073
Daviess .....	1.30	.....	.....	15,782,028	5,992	2,634
Edmonson .....	1.50	.....	.....	2,700,000	2,903	930
Elliott .....	1.50	.....	.....	1,660,000	3,016	550
Estill .....	1.30	.20	.....	3,942,467	3,338	1,181
Fayette .....	1.35	.....	.....	55,305,327	6,711	8,241
Fleming .....	1.41	.....	.....	11,424,982	2,818	4,054
Floyd .....	1.50	.....	.....	27,500,000	15,314	1,796
Franklin .....	1.00	.....	.....	15,000,000	2,844	5,274
Fulton .....	1.25	.....	.....	4,595,220	1,710	2,687

\* Indicates that the County has one or more sub-districts that levy a tax for the retirement of bonds. This sub-district rate is not included but sub-district budgets are on file in the Department of Education.

TABLE XI—Continued

Name of School District	Tax Rates 1948-49			Assessment of Corporate and Non-Corporate Property	Census 1948	Per Pupil Assessment
	Gen. Fund Rate	Building Fund Rate	Sinking Fund Rate*			
Gallatin .....	\$ .95	\$ .20	.....	\$ 3,870,475	841	\$4,602
Garrard .....	1.10	.....	.....	9,200,000	2,144	4,291
Grant .....	1.50	.....	.....	9,371,340	1,777	5,274
Graves .....	1.50	.....	.....	10,865,500	5,003	2,171
Grayson .....	.75	.....	.....	5,122,133	3,888	1,317
Green .....	1.00	.....	.....	3,856,791	2,339	1,649
Greenup .....	1.50	.....	.....	7,044,560	3,955	1,781
Hancock .....	1.50	.....	.....	4,207,339	1,459	2,884
Hardin .....	1.50	.....	.....	14,077,824	4,775	2,948
Harlan .....	1.50	.....	.....	17,500,000	18,576	942
Harrison .....	1.20	.....	.....	14,090,307	2,039	6,910
Hart .....	1.30	.20	.....	7,500,000	3,318	2,260
Henderson .....	1.38	.12	.....	18,560,000	3,274	5,669
Henry .....	1.50	.....	.....	8,999,999	2,191	4,108
Hickman .....	1.40	.....	.....	6,202,760	1,680	3,692
Hopkins .....	1.35	.15	.....	12,000,000	4,945	2,427
Jackson .....	1.25	.....	.....	2,965,808	4,150	715
Jefferson .....	1.50	.....	.....	134,744,385	19,751	6,812
Jessamine .....	1.00	.....	.....	14,749,140	2,542	5,802
Johnson .....	1.50	.....	.....	7,000,000	5,809	1,205
Kenton .....	1.30	.....	.....	21,921,330	4,042	5,423
Knott .....	1.50	.....	.....	7,500,000	6,485	1,157
Knox .....	.75	.....	.....	6,390,000	7,546	847
Larue .....	1.40	.....	.....	5,215,131	1,849	2,821
Laurel .....	1.50	.....	.....	6,250,000	6,378	980
Lawrence .....	.75	.....	.....	9,270,109	4,404	2,105
Lee .....	1.50	.....	.....	5,500,000	3,173	1,733
Leslie .....	1.50	.....	.....	4,479,809	4,653	963
Letcher .....	1.30	.20	.....	11,200,000	9,876	1,134
Lewis .....	1.05	.....	.....	11,500,000	3,607	3,118
Lincoln .....	1.25	.....	.....	11,300,000	5,231	2,160
Livingston .....	1.50	.....	.....	3,720,901	1,836	2,027
Logan .....	1.50	.....	.....	10,879,997	4,131	2,634
Lyon .....	1.50	.....	.....	3,078,771	1,505	2,046
Madison .....	1.25	.....	.....	15,400,000	5,131	3,001
Magoffin .....	1.00	.....	.....	3,590,900	4,641	774
Marion .....	1.00	.....	.....	9,733,218	3,417	2,848
Marshall .....	1.50	.....	.....	4,536,170	2,512	1,806
Martin .....	1.30	.20	.....	5,850,500	3,437	1,702
Mason .....	1.15	.....	.....	15,080,000	2,899	5,202
McCracken .....	1.50	.....	.....	10,507,035	3,451	3,045
McCreary .....	1.15	.....	.....	4,950,000	5,120	967

\* Indicates that the County has one or more sub-districts that levy a tax for the retirement of bonds. This sub-district rate is not included but sub-district budgets are on file in the Department of Education.

TABLE XI—Continued

Name of School	Tax Rates 1948-49			Assessment of Corporate and Non-Corporate Property	Census 1948	Per Pupil Assessment
	Gen. Fund Rate	Build- ing Fund Rate	Sink- ing Fund Rate*			
McLean .....	\$1.50	\$.....	.....	\$ 4,976,838	2,227	\$2,235
Meade .....	1.42	.08	.....	5,277,596	2,202	2,397
Menifee .....	1.00	.....	.....	2,119,080	1,613	1,314
Mercer .....	1.20	.05	.....	10,453,089	1,942	5,383
Metcalfe .....	1.25	.....	.....	3,550,698	2,656	1,337
Monroe .....	1.50	.....	.....	3,946,300	3,944	1,001
Montgomery .....	.75	.....	.....	8,457,943	2,088	4,051
Morgan .....	1.50	.....	.....	4,141,939	4,479	925
Muhlenberg .....	1.50	.....	.....	7,800,000	7,005	1,113
Nelson .....	1.40	.....	.....	12,284,043	3,772	3,257
Nicholas .....	1.20	.20	.....	6,850,000	1,277	5,364
Ohio .....	1.35	.15	.....	11,764,853	5,175	2,273
Oldham .....	1.50	.....	.....	10,180,353	1,924	5,291
Owen .....	1.50	.....	.....	5,995,480	1,762	3,403
Owsley .....	1.50	.....	.....	1,754,316	2,484	706
Pendleton .....	1.35	.....	.....	7,500,000	1,744	4,300
Perry .....	1.50	.....	.....	9,900,000	12,093	819
Pike .....	1.50	.....	.....	34,300,000	23,285	1,473
Powell .....	1.50	.....	.....	2,481,988	2,001	1,240
Pulaski .....	1.25	.....	.....	10,024,839	7,514	1,334
Robertson .....	1.40	.....	.....	2,383,535	680	3,505
Rockcastle .....	1.25	.....	.....	3,392,547	3,667	925
Rowan .....	1.30	.20	.....	6,579,596	4,078	1,613
Russell .....	1.30	.20	.....	4,253,453	3,877	1,097
Scott .....	1.15	.....	.....	18,900,000	2,066	9,148
Shelby .....	1.50	.....	.....	17,150,000	2,885	5,945
Simpson .....	1.50	.20	.....	7,234,556	2,554	2,833
Spencer .....	1.00	.20	.....	5,574,200	1,427	3,906
Taylor .....	.75	.....	.....	4,500,000	2,608	1,725
Todd .....	1.25	.....	.....	7,600,000	2,637	2,882
Trigg .....	1.30	.20	.....	4,280,915	2,611	1,640
Trimble .....	1.25	.....	.....	3,412,000	1,249	2,732
Union .....	1.50	.....	.....	12,693,045	3,196	3,972
Warren .....	1.00	.....	.....	17,817,489	5,441	3,275
Washington .....	1.25	.10	.....	6,845,385	2,480	2,760
Wayne .....	.95	.....	.....	4,350,000	4,216	1,032
Webster .....	1.50	.....	.....	5,156,750	1,801	2,863
Whitley .....	.75	.....	.....	6,828,000	6,717	1,017
Wolfe .....	1.50	.....	.....	1,735,650	2,888	601
Woodford .....	.30	.....	.....	13,000,000	1,533	8,480
Total .....	.....	.....	.....	\$1,164,304,728	479,313	\$2,429

\* Indicates that the County has one or more sub-districts that levy a tax for the retirement of bonds. This sub-district rate is not included but sub-district budgets are on file in the Department of Education.



**TABLE XII**  
**Per Pupil Assessment of Corporate and Non-Corporate Property in**  
**Independent School Districts of Kentucky, Except Cities**  
**of the First Four Classes**

Assessment figures are taken from the general budgets for 1948-49. Poll tax, bank shares, cost for collections and delinquencies; subdistrict tax, and whisky withdrawal tax are not considered.

Name of School District	Tax Rates 1948-49			Assessment of Corporate and Non-Corporate Property	Census 1948	Per Pupil Assessment
	Gen. Fund Rate	Build- ing Fund Rate	Sink- ing Fund Rate			
Albany .....	\$1.50	\$.....	\$.....	\$ 503,600	561	\$ 898
Anchorage .....	1.50	.....	.....	1,814,000	200	9,070
Artemus .....	1.35	.15	.....	430,000	325	1,323
Augusta .....	1.33½	.....	.11½	1,344,000	345	3,896
Bardstown .....	1.00	.....	.....	3,000,000	948	3,165
Beechwood .....	.85	.....	.....	3,775,000	758	4,980
Benton .....	1.50	.....	.....	1,023,400	552	1,854
Berea .....	1.30	.....	.20	1,058,007	556	1,903
Bevier-Cleaton .....	1.50	.....	.....	242,000	383	632
Brodhead .....	1.25	.....	.....	757,000	392	1,977
Burgin .....	.75	.....	.15	2,090,456	315	6,636
Burkesville .....	1.50	.....	.....	830,000	378	2,196
Burnside .....	1.50	.....	.....	528,953	254	2,082
Campbellsville .....	1.50	.....	.....	2,669,725	915	2,918
Carlisle .....	1.40	.....	.10	2,004,352	390	5,139
Cave City .....	1.50	.....	.....	1,120,000	349	3,209
Clay .....	1.50	.....	.....	620,000	401	1,546
Cloverport .....	1.50	.....	.....	583,300	415	1,406
Cold Spring .....	1.38	.....	.12	900,000	471	1,911
Columbia .....	1.50	.....	.....	1,360,000	607	2,241
East Bernstadt .....	1.30	.20	.....	480,000	370	1,103
Eminence .....	1.30	.20	.12	1,530,783	416	3,680
Fairview .....	1.25	.....	.25	1,552,064	1,173	1,323
Falmouth .....	1.50	.....	.....	1,600,000	412	3,883
Ferguson .....	1.50	.....	.....	1,068,000	336	3,179
Gatliff .....	1.50	.....	.....	70,000	334	210
Glasgow .....	1.50	.....	.....	3,600,000	1,613	2,232
Greensburg .....	1.50	.....	.....	1,303,442	321	4,061
Greenup .....	1.50	.....	.....	1,175,900	473	2,486
Hikes .....	1.50	.....	.....	4,221,250	704	5,996
Hodgenville .....	1.50	.....	.....	1,700,000	408	4,167
Horse Cave .....	1.50	.....	.....	1,720,000	369	4,661
Lancaster .....	1.50	.....	.....	2,100,000	518	4,054
Lebanon Junction .....	1.50	.....	.....	1,066,592	374	2,852
Liberty .....	1.50	.....	.....	845,262	411	2,057
Leitchfield .....	1.50	.20	.....	1,501,263	551	2,725
Livermore .....	1.30	.....	.....	714,670	446	1,602
Livingston .....	1.50	.....	.....	365,000	233	1,566
London .....	1.50	.....	.....	2,000,000	843	2,372
Lone Jack .....	1.50	.....	.....	1,564,575	439	3,564

TABLE XII—Continued

Name of School District	Tax Rates 1948-49			Assessment of Corporate and Non-Corporate Property	Census 1948	Per Pupil Assessment
	Gen. Fund Rate	Build-ing Fund Rate	Sink-ing Fund Rate			
Lynch .....	\$1.50	\$.....	\$.15	\$ 4,700,000	1,486	\$3,163
Midway .....	.90	.....	.15	2,823,958	367	7,695
Monticello .....	1.50	.....	.....	1,086,000	658	1,650
Mt. Vernon .....	1.40	.....	.....	958,000	533	1,797
Owenton .....	1.50	.....	.....	892,988	282	3,167
Pembroke .....	1.50	.....	.....	825,000	360	2,292
Raceland .....	1.50	.....	.....	3,920,000	658	5,957
Ravenna .....	1.50	.....	.....	960,000	252	3,810
Science Hill .....	1.50	.....	.....	580,000	280	2,071
Sebree .....	1.50	.....	.....	552,000	323	1,709
Sharpsburg .....	1.20	.....	.....	1,436,000	340	4,224
Silver Grove .....	1.20	.....	.....	1,000,000	210	4,762
Southgate .....	1.25	.....	.05	1,390,071	326	4,266
South Portsmouth .....	1.50	.....	.....	769,153	269	2,859
Springfield .....	1.20	.....	.05	2,529,639	735	3,442
Stanford .....	1.50	.....	.....	1,900,000	425	4,470
Stearns .....	1.50	.....	.....	1,073,333	600	1,789
Trenton .....	1.50	.....	.....	1,565,200	367	4,265
Uniontown .....	1.30	.20	.....	3,748,964	480	7,810
Vanceburg .....	1.25	.....	.....	705,868	509	1,387
Van Lear .....	1.50	.....	.....	600,000	492	1,220
Walton-Verona .....	1.36	.14	.....	2,677,510	450	5,950
West Point .....	1.50	.....	.....	933,185	230	4,057
Williamstown .....	1.50	.....	.....	2,076,316	318	6,529
Total .....	.....	.....	.....	\$96,481,779	31,209	\$3,091

TABLE XIII

Per Pupil Assessment of Corporate and Non-Corporate Property in Independent School Districts of Kentucky, Classified as Cities of the First Four Classes

Assessment figures are taken from the general budgets for 1948-49. Poll tax, bank shares, cost for collections and delinquencies; subdistrict tax and whisky withdrawals tax, are not considered.

Name of School District	Tax Rates 1948-49			Assessment of Corporate and Non-Corporate Property	Census 1948	Per Pupil Assessment
	Gen. Fund Rate	Bldg. Fund Rate	Sinking Fund Rate			
<b>First Class</b>						
Louisville .....	\$1.38	\$.....	\$.....	\$431,815,382	57,782	\$7,473
<b>Second Class</b>						
Ashland .....	1.50	.15	.20	26,837,423	6,384	4,209
Covington .....	1.39	.....	.11	59,043,465	11,444	5,159
Lexington .....	1.00	.....	.....	74,577,690	7,488	9,560
Newport .....	1.47	.....	.06	25,007,000	5,773	4,332
Owensboro .....	1.50	.....	.10	22,426,025	6,072	3,693
Paducah .....	1.36	.....	.14	27,339,160	6,664	4,103
<b>Third Class</b>						
Bowling Green .....	1.32	.....	.08	10,357,130	2,785	3,719
Corbin .....	1.50	.....	.35	2,941,191	1,799	1,635
Frankfort .....	1.50	.....	.....	9,616,668	1,627	5,911
Henderson .....	1.50	.....	.....	11,650,000	2,900	4,017
Hopkinsville .....	1.50	.....	.....	8,199,158	2,003	4,094
Mayfield .....	1.50	.....	.....	6,767,823	1,553	4,358
Maysville .....	1.27	.....	.....	7,339,622	1,178	6,231
Middlesboro .....	1.50	.....	.22	7,285,072	3,379	2,156
Winchester .....	1.40	.....	.....	8,000,085	1,583	5,054
<b>Fourth Class</b>						
Barbourville .....	1.50	.....	.....	1,741,205	802	2,171
Bellevue .....	1.14½	.....	.10½	7,805,088	1,472	5,303
Carrollton .....	1.50	.....	.....	2,880,000	666	4,324
Catlettsburg .....	1.50	.....	.....	2,600,883	1,258	2,067
Central City .....	1.50	.....	.....	2,216,900	1,047	2,117
Cynthiana .....	1.43	.....	.....	4,677,073	753	6,211
Danville .....	1.50	.....	.....	8,867,325	1,634	5,427
Dawson Springs .....	1.50	.....	.25	861,110	594	1,450
Dayton .....	1.50	.....	.....	5,530,876	1,854	2,983
Earlington .....	1.50	.....	.....	1,471,833	696	2,115
Elizabethtown .....	1.50	.....	.....	4,685,329	1,078	4,346
Erlanger .....	1.50	.....	.10	4,219,615	1,543	2,735
Ft. Thomas .....	1.03	.....	.07	19,184,250	1,662	11,543
Fulton .....	1.50	.....	.....	3,390,494	788	4,303
Georgetown .....	1.50	.....	.....	3,645,270	779	4,679
Greenville .....	1.50	.....	.....	1,848,105	717	2,578
Harlan .....	1.50	.....	.05	4,618,926	1,902	2,428
Harrodsburg .....	1.50	.....	.10	3,135,000	922	3,400
Hazard .....	1.50	.....	.25	5,180,000	2,463	2,102

TABLE XIII—Continued

Name of School District	Tax Rates 1948-49			Assessment of Corporate and Non-Corporate Property	Census 1948	Per Pupil Assessment
	Gen. Fund Rate	Bldg. Fund Rate	Sinking Fund Rate			
Hickman .....	\$1.50	\$.....	\$.....	\$ 1,475,107	887	\$1,663
Irvine .....	1.50	.....	.....	1,718,000	817	2,103
Jackson .....	1.50	.....	.....	866,667	587	1,476
Jenkins .....	1.45	.05	.10	3,600,000	2,341	1,538
Lawrenceburg .....	1.00	.....	.....	2,300,000	502	4,582
Lebanon .....	1.10	.....	.....	3,348,010	891	3,758
Ludlow .....	1.50	.....	.....	4,999,999	932	5,365
Madisonville .....	1.50	.....	.10	4,810,000	2,155	1,903
Marion .....	1.50	.....	.....	1,600,000	602	2,658
Mt. Sterling .....	1.40	.....	.....	3,516,500	877	4,010
Murray .....	1.50	.....	.10	3,375,000	934	3,613
Paintsville .....	1.50	.....	.....	2,296,720	993	2,313
Paris .....	1.50	.....	.....	5,292,330	1,195	4,429
Pikeville .....	1.50	.....	.13	5,000,000	1,665	3,003
Pineville .....	1.50	.....	.....	3,247,799	917	3,542
Prestonsburg .....	1.50	.....	.....	1,800,000	784	2,296
Princeton .....	1.50	.....	.10	2,864,580	1,403	2,042
Providence .....	1.50	.....	.....	1,264,877	960	1,318
Richmond .....	1.30	.....	.....	5,881,586	1,515	3,882
Russell .....	1.35	.15	.....	6,347,913	1,559	4,072
Russellville .....	1.50	.....	.....	2,982,155	992	3,006
Scottsville .....	1.25	.....	.25	1,640,000	702	2,306
Shelbyville .....	1.25	.....	.....	6,400,000	1,088	5,882
Somerset .....	1.50	.....	.....	5,400,000	2,033	2,656
Versailles .....	1.15	.....	.....	4,708,330	740	6,363
Williamsburg .....	1.50	.....	.....	1,733,333	900	1,926
Total .....	.....	.....	.....	\$916,231,196	172,015	\$5,326

**TABLE XIV**  
**Frequency Distribution of Assessments of Corporate and Non-Corporate**  
**Property Per Census Pupil in Kentucky**

Range of Assessed Valuation per Census Pupil	County School Districts	Independent School Districts Except Cities of First Four Classes	Independent School Districts in Cities of First Four Classes	State at Large
\$11,500-11,999	-----	-----	1	1
11,000-11,499	-----	-----	-----	-----
10,500-10,999	-----	-----	-----	-----
10,000-10,499	-----	-----	-----	-----
9,500- 9,999	-----	-----	1	2
9,000- 9,499	1	1	-----	3
8,500- 8,999	-----	-----	-----	1
8,000- 8,499	3	-----	-----	4
7,500- 7,999	-----	2	-----	2
7,000- 7,499	-----	-----	1	1
6,500- 6,999	3	2	-----	5
6,000- 6,499	-----	-----	3	3
5,500- 5,999	4	3	2	8
5,000- 5,499	7	1	5	13
4,500- 4,999	2	3	2	7
4,000- 4,499	9	8	12	29
3,500- 3,999	4	5	6	15
3,000- 3,499	7	6	3	17
2,500- 2,999	16	4	5	25
2,000- 2,499	11	9	12	32
1,500- 1,999	15	11	5	32
1,000- 1,499	20	6	3	28
500- 999	17	2	-----	15
0- 499	1	1	-----	2
<b>Total .....</b>	<b>120</b>	<b>64</b>	<b>61</b>	<b>245</b>
<b>Median .....</b>	<b>\$2,318</b>	<b>\$2,875</b>	<b>\$3,708</b>	<b>\$2,770</b>
<b>Range .....</b>	<b>\$8,732</b>	<b>\$8,860</b>	<b>\$10,225</b>	<b>\$11,333</b>

Note.—This table includes Burkesville Independent District which is not included in tables concerning Salary schedules because the district was merged with Cumberland County District after the tax levy was made but prior to the adoption of a salary schedule.

## PART IV

Part IV consists of Tables XV through XIX presenting data on miscellaneous factors of interest to students of public school finance.

### TABLE XV

This table presents the frequency distribution of tax rates for the county and independent school districts of the state for the three years after the enactment in 1946 of Section 160.475 KRS which permits any public school district in the state to fix its tax rate not to exceed \$1.50 for general school purposes. Prior to the enactment of this law, the maximum rate for county school districts was \$.75. During the first year after passage of this law, 52 county districts of the state levied a rate of \$1.00 or more; during the second year, 102 county districts levied a rate of \$1.00 or more, and in 1948-49, 109 of the 120 county districts levied a rate of \$1.00 or more. The median county tax rate for general school purposes in 1946-47 was \$.8875, in 1947-48 it was \$1.288, and in 1948-49, it is \$1.35. In 1946-47 the median tax rate for general purposes for independent school districts was \$1.269, and it was increased to \$1.50 for each of the succeeding fiscal years.

### TABLE XVI

An examination of this table will reveal that the length of the elementary school term is being increased from year to year in both county and independent districts. More than 50 per cent of the county school districts are making it possible for the elementary children to attend school at least nine months during the year, and only one independent district operates its elementary schools for a term of less than nine months.

### TABLE XVII

This table shows the public school receipts, classified by source, for the year 1947-48, as reported in the Annual Financial Reports submitted by the various school districts to the State Department of Education. Also it shows the percentage of revenue derived from each source for alternating years since 1941-42, and the mean average per cent for these four years.

### TABLE XVIII

Table XVIII is a breakdown of general fund expenditures for 1947-48 by major classifications and shows the percentage in each classification. For comparative purposes, the percentages are given for 1941-42, 1943-44, and 1945-46.

### TABLE XIX

This table consists of miscellaneous financial data covering a period of fifteen years, which has been tabulated from Annual Sta-

tistical and Financial Reports submitted by the various local school districts, and are now on file in the office of the Department of Education. A study of this table will portray significant trends with reference to the financial program of education in Kentucky.

It will be noted that the total amount spent annually for teachers' salaries for each of the years from 1933-34 through 1944-45 has increased each year approximately the same amount that the state per capita fund has increased. The annual amount spent for teachers' salaries in 1945-46 was increased by approximately 7¼ million dollars whereas the state per capita fund was increased by slightly less than four million dollars. It is obvious that this difference of more than \$3,000,000.00 was obtained from local revenue which was made possible by the enabling act of the 1946 Legislature which provided a maximum tax levy of \$1.50 instead of the old maximum rate of \$.75 for county districts.

**TABLE XV**  
**Distribution of Tax Rates for General School Purposes, 1946-47, 1947-48, and 1948-49 in County and Independent School Districts**

Tax Rates in Cents	County School Districts			Independent School Districts		
	1946-47	1947-48	1948-49	1946-47	1947-48	1948-49
\$1.50	6	32	48	27	68	83
1.45-1.49	----	----	----	1	3	2
1.40-1.44	1	3	6	6	7	5
1.35-1.39	2	8	6	5	5	7
1.30-1.34	1	13	15	2	9	9
1.25-1.29	14	17	11	41	17	7
1.20-1.24	1	2	4	4	1	2
1.15-1.19	----	4	4	7	4	1
1.10-1.14	5	5	2	5	1	2
1.05-1.09	1	1	1	3	1	----
1.00-1.04	21	17	12	11	5	4
.95-.99	4	----	2	3	----	----
.90-.94	3	----	----	6	1	1
.85-.89	4	2	----	3	2	1
.80-.84	2	3	----	2	1	----
.75-.79	51	11	7	4	1	1
.70-.74	1	1	1	1	----	----
.65-.69	----	----	----	----	----	----
.60-.64	2	----	----	1	----	----
.55-.59	1	----	----	----	----	----
.50-.54	----	----	----	----	----	----
.45-.49	----	----	----	----	----	----
.40-.44	----	----	----	----	----	----
.35-.39	----	----	----	----	----	----
.30-.34	----	1	1	----	----	----
Total .....	120	120	120	132	126	125
Median .....	\$ .8875	\$1.288	\$1.35	\$1.269	\$1.50	\$1.50
Range .....	\$ .95	\$1.20	\$1.20	\$ .90	\$ .75	\$ .75

**TABLE XVI**  
**Length of Elementary School Terms in All County and Independent Districts in Kentucky, 1946-47, 1947-48, and 1948-49**

Length of Terms in Months	County Districts			Independent Districts		
	1946-47	1947-48	1948-49	1946-47	1947-48	1948-49
8	72	59	55	3	3	....
8½	3	2	2	....	....	1
9	45	59	63	113	107	109
9½	....	....	....	2	2	2
10	....	....	....	13	14	13
<b>Total</b> .....	<b>120</b>	<b>120</b>	<b>120</b>	<b>131</b>	<b>126</b>	<b>125</b>
<b>Mean</b> .....	<b>8.39</b>	<b>8.50</b>	<b>8.53</b>	<b>9.08</b>	<b>9.09</b>	<b>9.11</b>

**TABLE XVII**  
**Kentucky Public School Revenue Receipts for 1947-48, and Percentage of Revenue Receipts for Alternating Years from 1941-42, to 1947-48, Inclusive**

Source Items of Revenue	Receipts 1947-48	Percentage Distribution of Receipts				
		1947-1948	1945-1946	1943-1944	1941-1942	Mean Average
Per Capita .....	\$20,575,190.43	36.14	37.99	40.59	35.81	37.63
Equalization .....	1,950,125.00	3.42	4.22	1.28	....	2.97
Other state aid .....	599,414.37	1.05	1.14	1.53	1.79	1.38
Reimbursement for special voc. tr. ....	2,432,762.96	4.28	.35	....	....	....
Reimbursement for school lunch .....	1,705,717.80	3.00	2.41	....	....	....
Property tax .....	22,571,571.01	39.65	38.86	41.69	43.52	40.93
Bank shares .....	147,672.73	.26	.65	.42	.76	.52
Taxpaying franchise .....	4,879,847.65	8.57	9.53	8.90	12.07	9.77
Poll tax .....	318,167.04	.56	.77	1.15	.94	.86
Special subdistrict tax .....	34,180.18	.06	.93	.91	1.14	.76
Transfer tuition .....	676,357.67	1.19	1.55	1.45	1.61	1.45
Interest on investments .....	10,335.15	.02	.01	.36	.01	.10
Revenue from all other sources .....	1,026,973.22	1.80	1.61	1.72	2.35	1.87
<b>Total Revenue Receipts</b> .....	<b>\$56,928,315.21</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>.....</b>



**TABLE XVIII**

**Kentucky Public School Expenditures for 1947-48, and Percentage of Current Expenditures from 1941-42 to 1947-48, Inclusive**

Source Items of Expenditures	Expenditures 1947-48	1947-1948	1945-1946	1943-1944	1941-1942	Mean Average
Administrative, General Control .....	\$ 2,243,242.57	4.31	5.49	4.14	4.54	4.62
Instruction .....	36,209,101.76	69.55	69.02	71.21	69.06	69.71
Operation of School Plant .....	3,427,054.41	6.58	7.30	6.77	7.03	6.92
Maintenance of School Plant .....	1,935,102.86	3.72	3.77	2.46	2.79	3.18
Fixed Charges .....	542,690.36	1.04	1.25	1.36	1.66	1.33
Auxiliary Services .....	7,095,907.14	13.63	11.82	12.65	13.12	12.81
<b>Total Current Expenses</b>	<b>\$51,453,099.10</b>	<b>98.83</b>	<b>98.64</b>	<b>98.60</b>	<b>98.35</b>	<b>98.60</b>
Transfer tuition .....	609,113.48	1.17	1.36	1.40	1.65	1.40
<b>Total Current Expenses and Transfer Tuition</b>	<b>\$52,062,212.58</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>.....</b>

4.62  
 69.71  
 6.92  
 3.18  
 1.33  
 12.81  
 98.60  
 1.40

**TABLE XIX**  
**State Per Capita, Local Revenue Receipts, Total Teachers'**  
**Salaries, Number of Teachers and Mean Average Teachers'**  
**Salaries in Kentucky from 1931-32 to 1947-48 Inclusive.**

(Data given below obtained from Annual Statistical and Financial Reports)

School Year	State Per Capita Appropriation	Per Capita	Total Local Revenue Receipts	*Total Annual Teachers' Salaries	*Total No. of Teachers	*Mean Average Teachers' Sals.
1933-34 .....	\$4,319,232.00	\$ 6.00	\$12,307,316.48	\$11,947,457.75	17,833	\$ 669.93
1934-35 .....	8,367,500.00	11.60	12,179,054.38	14,225,876.45	18,126	784.83
1935-36 .....	8,367,500.00	10.95	12,448,726.33	13,788,424.41	18,614	740.76
1936-37 .....	9,153,720.00	11.66	13,046,076.81	15,423,075.89	18,853	818.07
1937-38 .....	9,153,720.00	11.58	13,688,997.98	15,739,792.26	18,836	835.62
1938-39 .....	9,600,000.00	12.12	14,064,323.57	16,211,804.97	18,886	858.40
1939-40 .....	9,700,000.00	12.19	14,727,698.81	16,603,728.09	19,708	842.49
1940-41 .....	9,600,000.00	12.33	15,119,259.27	16,668,090.83	18,654	893.53
1941-42 .....	9,700,000.00	12.70	15,831,934.82	16,865,811.12	18,490	912.16
1942-43 .....	9,600,000.00	12.88	16,183,143.11	17,132,726.50	18,180	942.40
**1943-44 .....	12,700,000.00	17.69	16,570,594.47	21,018,958.89	17,650	1,190.88
1944-45 .....	13,500,000.00	19.16	17,535,623.43	21,950,094.65	17,710	1,239.42
1945-46 .....	13,500,000.00	19.77	18,018,184.42	23,073,562.41	17,823	***1,294.59
1946-47 .....	16,650,000.00	24.40	21,874,666.98	27,828,270.20	18,125	***1,535.35
**1947-48 .....	20,551,125.00	30.05	27,951,438.61	35,093,829.41	18,473	***1,899.73

\* "Teachers" means classroom teachers, supervisors and principals  
 \*\* Retroactive pay included.  
 \*\*\* These average salaries included some "Veterans Training Teachers" because some school districts did not segregate "Veterans Program" from "Regular Program".

